



THE METROPOLITAN WATER DISTRICT  
OF SOUTHERN CALIFORNIA

# Board Report

## Office of the General Auditor

### • General Auditor's Report for November 2024

#### Summary

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This report highlights significant activities of the Office of the General Auditor for the month ended November 30, 2024.

#### Purpose

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Informational

#### Attachments

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None

#### Detailed Report

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##### Audit & Advisory Projects

Twenty-seven projects are in progress:

- Ten audit projects are in the report preparation phase.
  - Management feedback on two preliminary draft reports has not been received (Sensis, Inc., originally shared 9/30/2024; Fallowed Land, originally shared 10/31/2024)
- Seventeen projects are in the execution phase, including eight audits and nine advisories; a review on mutual benefit leases was started.

Work priority is being given to the nine carryforward audits.

##### Follow-Up Reviews

Nine audits are in the follow-up phase:

- Seven follow-up reviews are in progress.
- Two follow-up reviews are in planning.

No follow-up review forms are overdue.

## Board Report (General Auditor's Report for November 2024)

### **Other General Auditor Activities**

#### **1. Adoption of Global Internal Audit Standards**

Evaluation of the updated standards issued by the Institute of Internal Auditors, effective January 2025, is in progress.

#### **2. Internal Quality Assessment**

Preparation for the annual internal quality assessment required by professional internal auditing standards is in progress; surveys have been received from department staff, the Board, and management.

#### **3. Senior Audit Manager Recruitment**

Collaboration with Human Resources to fill this position is in progress.

#### **4. Colorado River Water Users Association (CRWUA) Agreed Upon Procedures**

We completed an agreed-upon procedures engagement for the period April 1, 2023 through March 31, 2024. A memo reporting the results of the procedures was issued to the CRWUA Assistant Secretary-Treasurer on November 26, 2024.

#### **5. Weymouth Operations Tour**

Three members of the Internal Audit team participated in the Weymouth New Employee tour.