



## Board of Directors

### ● **General Auditor's Report for December 2023**

#### **Summary**

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This report highlights significant activities of the Office of the General Auditor for the month ended December 31, 2023.

#### **Audit & Advisory Services**

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- Thirteen projects are in reporting, including one audit awaiting management response
- Eight projects are in progress, including four audits and four advisories
- Four projects are in planning, including three audits and one advisory

Work priority is being given to carry-forward audits.

No final reports were issued during this period.

Six follow-up audit forms have been submitted to management and are pending completion; one follow-up form has been received from management with follow-up audit work pending.

#### **Other General Auditor Activities**

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##### **1. Senior Audit Manager Recruitment**

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

##### **2. External Quality Assessment**

The assessment has been completed and we submitted responses to the report's recommendations. A final report will be presented to the Subcommittee on Audits in January 2024.

##### **3. Colorado River Water Users Association Agreed Upon Procedures**

We completed an agreed-upon procedures engagement for the period April 1, 2022 through March 31, 2023. A memo reporting the results of the procedures was issued to the CRWUA Assistant Secretary-Treasurer on December 12, 2023.