



General Auditor's Report for October 2023

Summary

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

Audit & Advisory Services

Nineteen projects are in progress, including 15 audits, three advisories, and one special project. Work priority is being given to the 13 carry-forward audits. Two projects are in reporting, and three projects are in planning, including one follow-up audit and two advisories.

No final reports were issued during this period.

Other General Auditor Activities

1. Senior Audit Manager Recruitment

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

2. External Auditor Support

Assistance to external auditor Macias Gini & O'Connell LLP continues in accordance with their work plan.

3. External Quality Assessment

Professional standards require an external quality assessment of Metropolitan's internal audit function every five years, and the current assessment is underway.

4. On-Demand Advisory Services

Completed two requests, including providing advice on contract content and completing a benchmarking survey.

Subcommittee on Audits

Planned items for the November Subcommittee on Audits meeting include:

1. Status report on FY 2023-24 audit plan progress
2. External auditor report

Mandated Reporting

Administrative Code Section 2722 requires the General Auditor to inform the Finance, Audit, Insurance, and Real Property Committee whenever the authority granted under Administrative Code Section 6453 to obtain professional services is exercised. On October 17, 2023, the General Auditor entered into an agreement for \$25,974 with the Institute of Internal Auditors to perform an external quality assessment. Additionally, the General Auditor will report the exercise of this authority to the Legal and Claims Committee at its next scheduled meeting, as required by Administrative Code Section 6453.