

EAST BAY REGIONAL PARK DISTRICT
FINANCE DEPARTMENT
2025 INTERNAL AUDIT WORK PLAN
DRAFT

Selected Projects

Review of Fire Department On-Call Fuels Management Specialty Contracts (New)

Verify functionality of internal controls, safeguarding of assets, and compliance with administrative requirements.

Review of Bottled Water Expenses (New)

Identify why bottled water is consumed at some of the EBRPD facilities, and promote safeguarding of assets/resources.

Review of Camp Arroyo Concession operated by United Camps Conferences and Retreats (2nd Review) ^

Verify concessionaire's compliance with the contract terms.

Review of Grazing Revenue (3rd Review)

Verify concessionaire's compliance with the contract terms.

Review and Update EBRPD Internal Audit Charter * (2nd Review)

Due to changes in Global Internal Auditing Standards; and EBRPD Finance Department Strategic Plan review, EBRPD Internal Audit Charter will be reviewed and updated.

Review of Mini Grants Program (New)

Study program's current procedures and outcomes, to redefine practices needed for effective achievement of its goals.

Review of Point Isabel Dog Wash and Café Concessions (3rd Review)

Verify concessionaire's compliance with the contract terms.

Routine Projects

Review of Contracts and RFPs

Review, revise and refine text of the proposed contracts & RFPs. Perform financial review, protect the District's best interest and assist with vendor selection.

Requested by: Management and staff.

Review of Measure WW Local Grant Projects

Verify propriety of payment requests submitted to the District's Grants Department.

Requested by: Grants Department.

^ Camp Arroyo Concession was operated by YMCA in the past, and we had audited their financial records once in 2015.

* Carried over to 2025, since EBRPD Finance Department Strategic Plan review was not completed, and Global Internal Auditing Standards became effective on January 9, 2025.