

**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) <sup>^</sup>

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.*

<sup>^</sup> 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.