




**EAST BAY REGIONAL PARK DISTRICT  
BOARD FINANCE COMMITTEE  
AGENDA STAFF REPORT**

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| <b>DATE</b>     | September 25, 2024   |
| <b>TITLE</b>    | Internal Audit Mid-Year Report   |
| <b>DIVISION</b> | Finance and Management Services  |
| <b>FROM</b>     | David Sumner, Audit Manager<br>Deborah Spaulding, Assistant General Manager of Finance and Management Services       |
| <b>APPROVED</b> | Sabrina Landreth, General Manager  |

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**RECOMMENDATION**

This is an information item only.

**BACKGROUND**

The purpose of this report is to provide the Board Finance Committee with an update on the Internal Audit Unit activities, including projects reviewed and completed during January 1, 2024, through August 31, 2024, and results of the audit recommendations.

**ANALYSIS**

The Internal Audit Unit performs an independent and objective assurance and consulting service that strengthens the East Bay Regional Park District's ability to create, protect, and sustain value; and to successfully achieve its objectives.

Audit reports provide the governing board, senior executives, and the public with unbiased insight and assurance about reviewed activities, and management's performance and accountability; and offer helpful recommendations for improving the effectiveness of the organization's risk management, control, and governance.

Internal Audit staff also assists management in design, implementation, and modification of internal controls, in conjunction with performing the audit of the East Bay Regional Park District activities and related operations.

During January 1, 2024, through August 31, 2024, Internal Audit staff has completed 8 audit projects as detailed in "Attachment A"; reviewed and approved 504 contracts, contract amendments, and requests for proposals; and prepared the East Bay Regional Park District *Annual Financial Report to State Controller*; and reviewed *Annual Compensation Report* draft to assess its accuracy prior to submittal to State Controller's Office; managed daily cash flow, and assisted with daily banking activities.

**FISCAL IMPACT**

There is no revenue/cost associated with the acceptance of the report.

## **ATTACHMENTS**

A. 2024 Mid-Year Internal Audit Projects Results