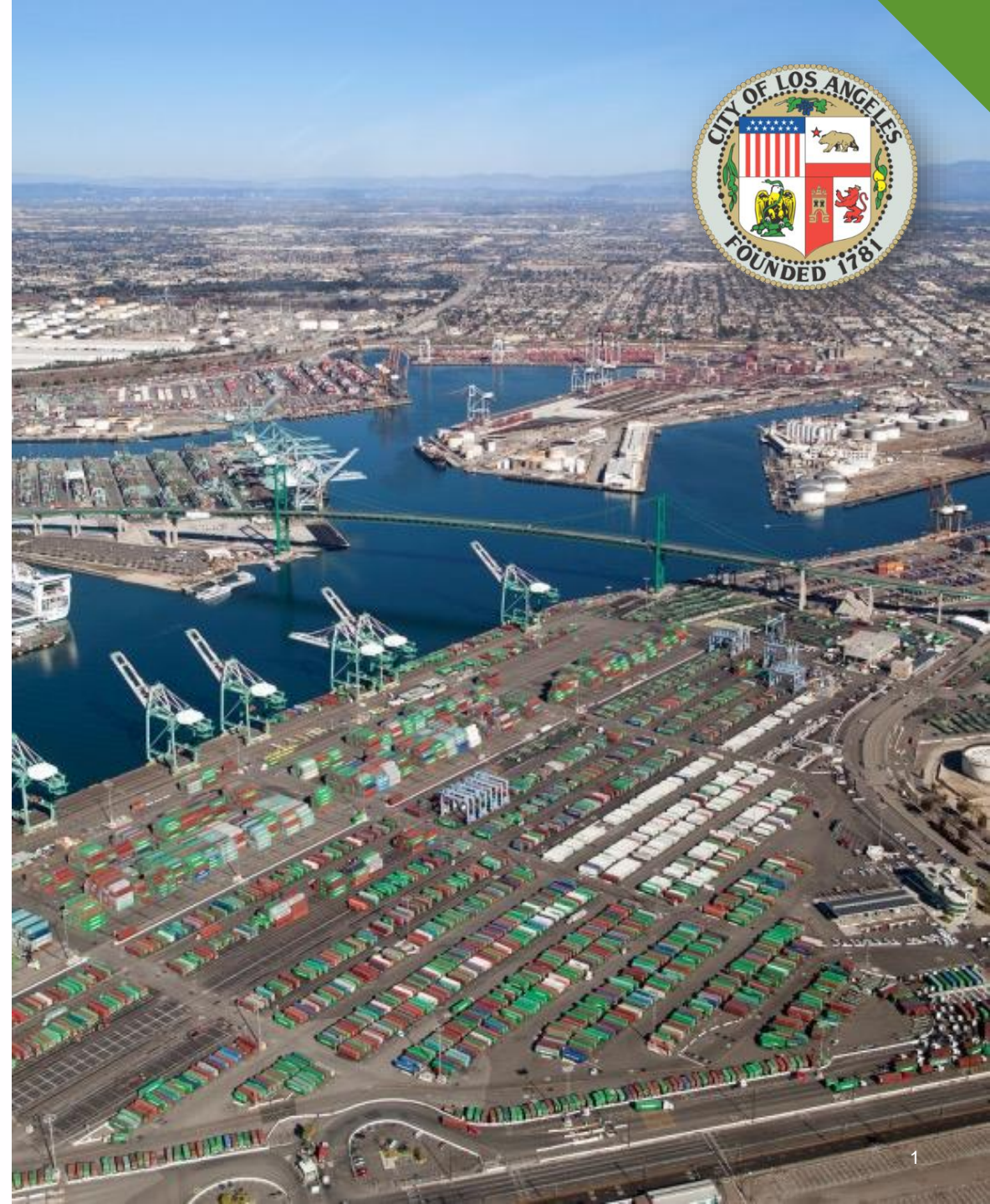


Audit Committee Presentation Internal Audit Report 1/30/25

Topics Covered

- Status of Work
 - Audits in Progress
 - Non-Audit Projects
 - Budget Process
 - Audit Software Implementation
 - Other News - Staffing
- Audit Presentation by Arroyo & Associates on the Community Investment Grants Performance Audit



Audits



Clean Truck Fund Rate

Reporting Phase
March AC Meeting
Leonard Hyman

C & M Staffing & Structure

Report Phase
March AC Meeting
Matrix Consultants

Grants Policies

Delayed
Pending Grants
Coordinator Hire

Community Investment Grants

Report Complete
Arroyo Associates

Other Non-Audit Projects

✓ Advisory Services

- International Seafarers Center
- Alameda Corridor Transportation Authority
- Clean Truck Fund Rate Impact



✓ Governance

- Internal Audit Charter
- Audit Manual (Policies & Procedures)
- New Administrative Reporting Line

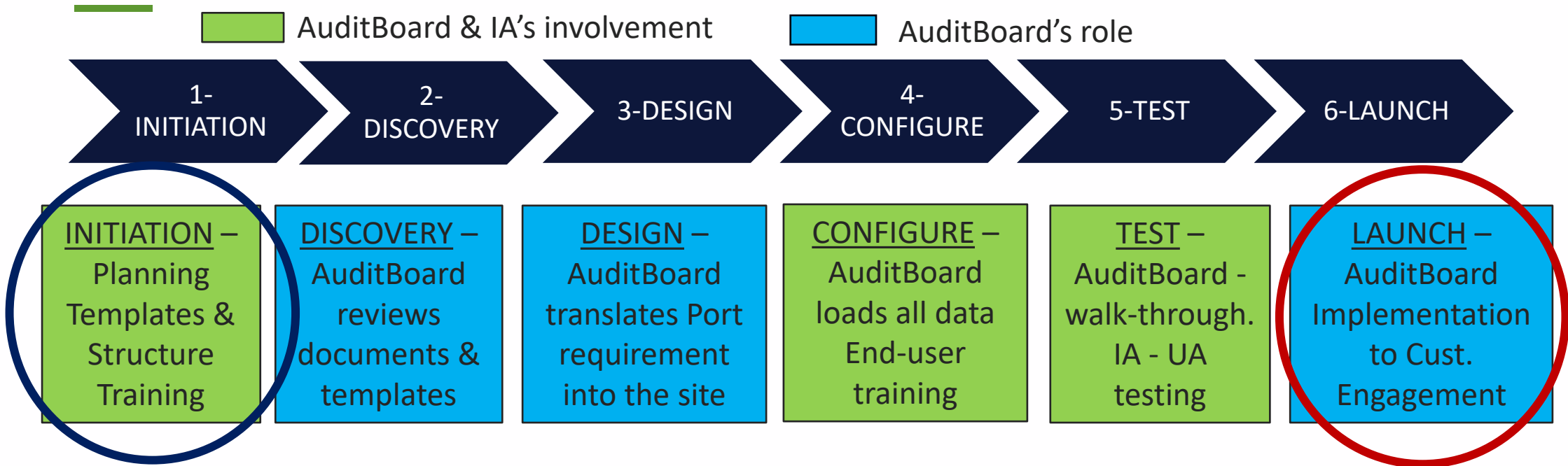
Budget



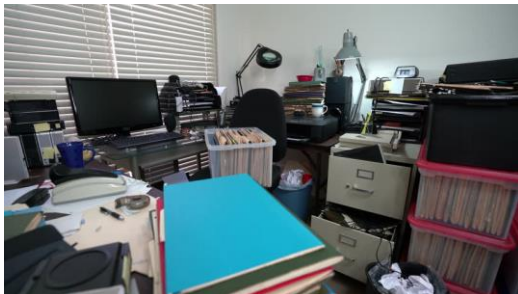
- ✓ Requesting additional auditors
- ✓ Includes the \$600k IEA Survey by Mayor, Controller & CLA (Charter mandated); not an Internal Audit expense



Audit Management Software - AuditBoard



No more paper audits!!!



Ch-Ch-Changes

- ✓ Sonja Howe left us – went to consulting
- ✓ Sher Shah, CPA returns – from C & M
- ✓ Leonard Hyman will take on more significant role

Audit Results of the Community Investment Grants

ARROYO
ASSOCIATES, INC



Management Consultants