

## Agenda Report Details (With Text)

**File #:** 2020-894      **Version:** 1      **Name:**  
**Type:** Non-Consent      **Status:** Passed  
**File created:** 1/23/2020      **In control:** AUDIT AD HOC COMMITTEE  
**On agenda:** 2/19/2020      **Final action:** 2/19/2020  
**Title:** SELECTION OF SUBJECT AREAS FOR INTERNAL AUDIT  
**Sponsors:** Lorenzo Tyner  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Agenda Report

Date	Ver.	Action By	Action	Result
2/19/2020	1	AUDIT AD HOC COMMITTEE		
2/19/2020	1	AUDIT AD HOC COMMITTEE	Approved	

**FROM:** James D. Herberg, General Manager  
Originator: Lorenzo Tyner, Assistant General Manager

### SUBJECT:

### SELECTION OF SUBJECT AREAS FOR INTERNAL AUDIT

### GENERAL MANAGER'S RECOMMENDATION

#### RECOMMENDATION:

Instruct staff to proceed with the internal audit in the subject areas selected by the Audit Ad Hoc Committee.

### RELEVANT STANDARDS

- Conduct audits to determine if an entity's operations are being conducted in an economically and efficient manner
- Conduct audits to establish whether specific government programs are effective in meeting their stated goals and objectives
- Conduct audits to determine if an entity is following policies and procedures in conducting operations

### ATTACHMENT

*The following attachment(s) may be viewed on-line at the OCSD website ([www.ocsd.com](http://www.ocsd.com)) with the complete agenda package:*

N/A