

# Office of the Internal Auditor

Committee Presentation  
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# Internal Audit

## Engagement Progress, Metrics, and Observations

### Engagement Progress

- 11 Engagements completed 2026
- 5 Engagements completed Q2 2026.
- 16 Engagements are in progress and planned for Q3/Q4

### Internal Audit Metrics

- Auditor Productivity Q2 2026: 77%\*
- Engagement Completion Rate: 100%
- Issue Closure Rate: 81%
- Budget to actuals Q2 2026: +90 hours

*\*Goal for rolling year is 80%, current metric driven by organizational change during Q2 2026.*

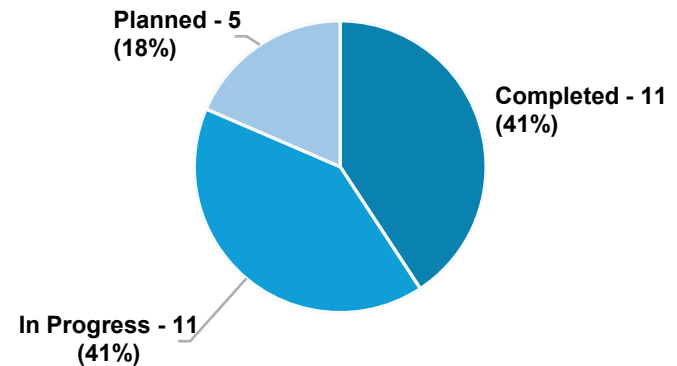
### High Risk Open Observations

- CBIS Segregation of Duties observation remediation due 6/30/2026.

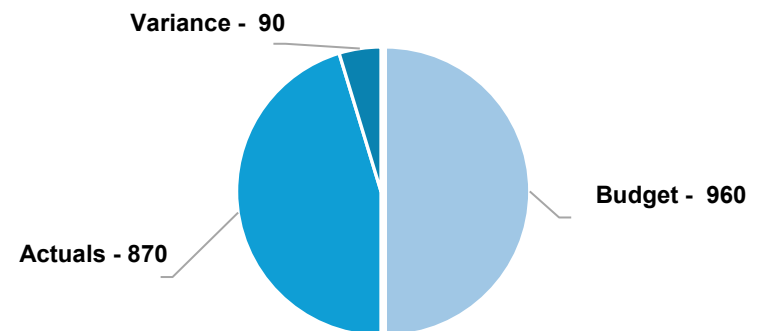
#### Status Indicators:

- On track / within acceptable range
- In progress / Under active monitoring
- Significant risk identified / Mitigation and/or escalation required

### Engagements by Status



### Ops Audit Budget to Actual Q2 2026



# Internal Audit

## Engagement Progress, Metrics, and Observations

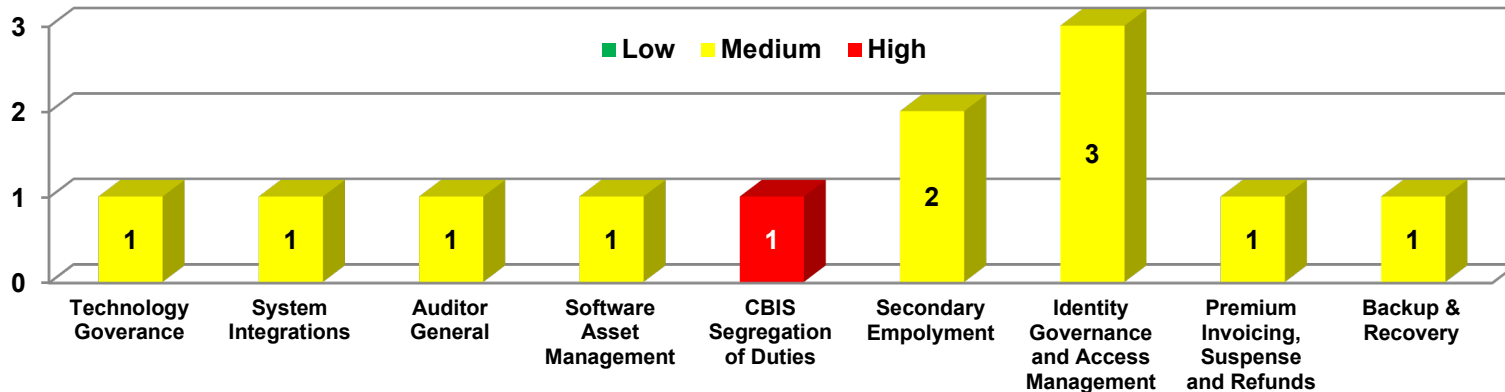
### Open Observations

- 12 Open observations
- 2 Overdue observations
  - AG IT, IT Security Technology Governance
- 2 Engagements yielded 4 medium observations in Q2 2026:
  - Premium Invoicing, Suspense and Refunds
  - Identity Governance and Access Management

### High Risk Open Observations

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## Open Observations by Engagement



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# Enterprise Risk

**Risk remains within tolerance; emerging risks are actively monitored.**

## ● **Regulatory Integration - On Track**

Evidence collection for 82 high-risk laws embedded into ICF management control self-assessments.

## ● **Risk Assessments – In Progress**

Operational risk assessments are underway (35% complete), with execution accelerating through expanded self-service.

## ● **KRI Development - In Progress**

Key risk indicators (KRIs) are being developed to enhance data-driven monitoring and early risk detection.

## ● **Overall Risk Posture**

No significant risks requiring escalation; monitoring remains focused on emerging risks.

## ● **Emerging Risk Monitoring**

Structured risk assessments and management engagement support emerging risk identification.

- **Risk sensing discussions** with senior leaders to surface emerging risks and shifts in the operating environment.
- **Execution of formal assessments** to evaluate risk exposure and control effectiveness across key processes.
- **Continuous oversight** of control effectiveness, operational resilience, and third-party risk.

### **Status Indicators:**

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