



Date:

TO: Audit Committee

FROM: David J. Carroll, Director
Department of Youth Development

SUBJECT: **SEMI-ANNUAL NOTIFICATION OF AUDITS AND CONTRACT MONITORING REVIEWS CONDUCTED BY ENTITIES OTHER THAN THE AUDITOR-CONTROLLER**

As required by Board Policy 4.055, we are submitting our semi-annual notification of audits and contract monitoring reviews conducted by entities other than the Auditor-Controller (A-C). During the period of January 2025 – June 2025, the Department of Youth Development (DYD) did not conduct any audits and/or contract reviews by entities other than the Auditor-Controller.

AUDITS	External	Internal
Total number of audits completed during the reporting period	0	0
❖ Total Compliance audits	0	0
❖ Total Fiscal audits	0	0
❖ Total Operational audits	0	0
Total number of high-priority findings in audits	0	0
❖ Total questioned costs related to high-priority findings	0	0
Total number of high-priority findings/recommendations fully implemented during the reporting period	0	0
Total number of high-priority findings/recommendations partially or not implemented during the reporting period	0	0

CONTRACT MONITORING REVIEWS	
Total number of contracts reviewed	0
Total annual budget amount (\$) of contracts reviewed	0
Total number of contract monitoring reviews completed during the reporting period	0

❖ Total Desk reviews	0
▪ Total Administrative reviews	0
▪ Total Fiscal reviews	0
▪ Total Programmatic reviews	0
❖ Total On-site reviews	0
▪ Total Administrative reviews	0
▪ Total Fiscal reviews	0
▪ Total Programmatic reviews	0
Total number of high-priority findings in contract monitoring reviews	0
❖ Total questioned costs related to high-priority findings	0
Total number of high-priority findings/recommendations fully implemented during the reporting period	0
Total number of high-priority findings/recommendations partially or not implemented during the reporting period	0
<i>Departmental Contracting Information</i>	
Total number of <u>all</u> active contracts during the reporting period	126
Total annual budget amount (\$) of <u>all</u> active contracts during the reporting period	74,315,402

As noted above, there were no high-priority findings in this period.

Please contact Jerry Henry, Youth Development Specialist at JHenry@dyd.lacounty.gov or (213) 823-1929 if you have any questions regarding this notification.

c: Arlene Barrera, Auditor-Controller