

THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

MINUTES

Audit Committee

December 8, 2025

Chair Armstrong called the meeting to order at 12:32 p.m.

Members present: Directors Armstrong, Fong-Sakai, and Ramos (teleconference posted location).

Members absent: Director De Jesus and Gray.

Other Board Members present: Directors Ackerman, Alvarez, Bryant, Cordero, Crane, Dennstedt, Erdman, Fellow, Garza, Jay, Katz, Kurtz, Lewitt, Miller, Ortega, Pressman, Seckel, and Shepherd Romey.

Committee Staff present: Andrus, Deshmukh, Elias, Hudson, Parsons, Rubin, Suzuki, and Upadhyay.

1. OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO ADDRESS THE COMMITTEE ON MATTERS WITHIN THE COMMITTEE'S JURISDICTION

NONE

2. MANAGEMENT ANNOUNCEMENTS AND HIGHLIGHTS

A. Subject: General Auditor's Quarterly Report

Presented by: Scott Suzuki, General Auditor

Mr. Suzuki reported on the General Auditor's activities for the quarter ended September 30, 2025.

The following Directors asked questions and provided comments:

1. Armstrong
2. Garza
3. Ortega
4. Seckel

Staff responded to the Directors' questions and comments.

CONSENT CALENDAR

3. COMMITTEE ACTION (ONLY)

A. Subject: Approval of the Minutes of the Special Audit Committee for June 23, 2025, and September 23, 2025

Director Fong-Sakai made a motion, seconded by Director Armstrong, to approve the consent calendar for item 3A.

The vote was:

Ayes: Directors Armstrong, Fong-Sakai, and Ramos

Noes: None

Abstentions: None

Absent: Director De Jesus and Gray

The motion for item 3A passed by a vote of 3 ayes, 0 noes, 0 abstain, and 2 absent.

4. COMMITTEE ITEMS (FOR BOARD CONSIDERATION)

NONE

****END OF CONSENT CALENDAR ITEMS****

5. COMMITTEE ITEMS (ACTION FOR BOARD CONSIDERATION)

NONE

6. COMMITTEE ITEMS (INFORMATIONAL FOR BOARD CONSIDERATION)

NONE

7. COMMITTEE ITEMS

- a. Subject: Discussion on Cybersecurity Audit: Inventory and Control of IT Assets [Any discussion of threats to public services or facilities to be heard in closed session; conference with Charles Eckstrom, Group Manager of Information Technology, Jacob Margolis, Director of Info Tech Services, and Scott Suzuki, General Auditor – may be heard in closed session pursuant to Gov. Code Section 54957(a)]

Presented by: Scott Suzuki, General Auditor

There were no questions or comments in the open session on Cybersecurity Audit: Inventory and Control of IT Assets.

No directors requested a closed session discussion on Cybersecurity Audit: Inventory and Control of IT Assets.

- b. Subject: Discussion on Independent Auditor Macias Gini & O'Connell, LLP's Report for Fiscal Year 2024/25

Presented by: David Bullock, Partner at Macias Gini & O'Connell, LLP

Ms. Andrus introduced Mr. David Bullock, Partner at Macias Gini & O'Connell, LLP, who presented the Independent Auditor's Report for fiscal year 2024/25.

The following Director provided a comment:

1. Armstrong

- c. Subject: Discussion on Digital Disruption

Presented by: Chris Gutierrez, Program Manager – Audit

Ms. Andrus introduced Mr. Chris Gutierrez, who presented on Digital Disruption.

The following Directors asked questions and provided comments:

1. Seckel
2. Ortega
3. Crane

Staff responded to the Directors' questions and comments.

- d. Subject: Annual Audit Department Charter Review

Presented by: Kathryn Andrus, Assistant General Auditor

Ms. Andrus presented the Annual Audit Department Charter Review.

The following Directors asked questions and provided comments:

1. Ortega
2. Kurtz

Staff responded to the Directors' questions and comments.

- e. Subject: Study, advise, or recommend on Board member/Board committee audit assignment requests

Presented by: Scott Suzuki, General Auditor

Mr. Suzuki introduced the item to study, advise, or recommend on Board member/Board committee audit assignment requests.

There were no questions or comments.

8. FOLLOW-UP ITEMS

NONE

9. FUTURE AGENDA ITEMS

Chair Armstrong requested a discussion on individual Board members' requests at the next meeting.

10. ADJOURNMENT

Meeting adjourned at 1:52 PM

Jeff Armstrong
Chair