

The Metropolitan Water District of Southern California

Agenda

The mission of the Metropolitan Water District of Southern California is to provide its service area with adequate and reliable supplies of high-quality water to meet present and future needs in an environmentally and economically responsible way.

Audit Committee

M. Ramos, Chair
R. Crane, Vice Chair
D. De Jesus
L. Fong-Sakai
G. Gray, Emeritus

Audit Committee - Final

Meeting with Board of Directors *

March 9, 2026

2:00 p.m.

Monday, March 9, 2026 Meeting Schedule

09:00 a.m. EOT
11:00 a.m. LEG
12:30 p.m. BREAK
01:00 p.m. OPE
02:00 p.m. AUDIT
03:30 p.m. OWA

Written public comments received by 3:00 p.m. the business day before the meeting is scheduled will be posted under the Submitted Items and Responses tab available here: <https://mwdh2o.legistar.com/Legislation.aspx>.

The listen-only phone line is available at 1-877-853-5257; enter meeting ID: 873 4767 0235.

Members of the public may present their comments to the Board on matters within their jurisdiction as listed on the agenda teleconference and in-person. To provide public comment by teleconference dial 1-833-548-0276 and enter meeting ID: 876 9484 9772 or to join by computer [click here](#).

Disclaimer: Written and oral public comments are received in compliance with the Ralph M. Brown Act. Please note that Metropolitan does not endorse or ensure the accuracy or reliability of the information provided as public comment or by third parties.

MWD Headquarters Building • 700 N. Alameda Street • Los Angeles, CA 90012

Teleconference Locations:
3008 W. 82nd Place • Inglewood, CA 90305
11973 Fuerte Drive • El Cajon, CA 92020

* The Metropolitan Water District's meeting of this Committee is noticed as a joint committee meeting with the Board of Directors for the purpose of compliance with the Brown Act. Members of the Board who are not assigned to this Committee may participate as members of the Board, whether or not a quorum of the Board is present. In order to preserve the function of the committee as advisory to the Board, members of the Board who are not assigned to this Committee will not vote on matters before this Committee.

1. Opportunity for members of the public to address the committee on matters within the committee's jurisdiction (As required by Gov. Code Section 54954.3(a))

2. MANAGEMENT ANNOUNCEMENTS AND HIGHLIGHTS

A. General Auditor's Quarterly Report

[21-5463](#)

Attachments: [03092026 AUDIT 2A Report](#)
[03092026 AUDIT 2A Presentation](#)

**** CONSENT CALENDAR ****

3. COMMITTEE ACTION (ONLY)

A. Approval of the Minutes of the Audit Committee for December 8, 2025

[21-5464](#)

Attachments: [03092026 AUDIT 3A \(12082025\) Minutes](#)

4. COMMITTEE ITEMS (FOR BOARD CONSIDERATION)

NONE

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

5. COMMITTEE ITEMS (ACTION FOR BOARD CONSIDERATION)

NONE

6. COMMITTEE ITEMS (INFORMATIONAL FOR BOARD CONSIDERATION)

NONE

7. COMMITTEE ITEMS (INFORMATIONAL)

a. Discussion on Cybersecurity Audit: Inventory & Control of Operational Technology Assets [Any discussion of threats to public services or facilities to be heard in closed session; conference with Keith Nobriga, Group Manager, Integrated Operations Planning & Support Services, Tae Yun, Section Manager, Water Operations & Planning, and Scott Suzuki, General Auditor - may be heard in closed session pursuant to Government Code Section 54957(a)]

[21-5470](#)

Attachments: [03092026 AUDIT 7a C-L](#)

- b. Independent Auditor Macias Gini & O'Connell, LLP's Report on the Single Audit [21-5520](#)
Attachments: [03092026 AUDIT 7b C-L](#)
[03092026 AUDIT 7b Presentation](#)
- c. Discussion on amendments to the Metropolitan Water District Administrative Code Section 6451 regarding the Audit Department Charter [21-5448](#)
Attachments: [03092026 AUDIT 7c C-L](#)
[03092026 AUDIT 7c Presentation](#)
- d. Discussion on the results of the Audit Department's internal Quality Assurance & Improvement Program for Fiscal Year 2024/25 [21-5521](#)
Attachments: [03092026 AUDIT 7d C-L](#)
[03092026 AUDIT 7d Presentation](#)
- e. Overview of the Institute of Internal Auditors' Three Lines Model [21-5467](#)
Attachments: [03092026 AUDIT 7e C-L](#)
[03092026 AUDIT 7e Presentation](#)
- f. Annual Internal Audit Plan and Risk & Control Discussion [21-5465](#)
Attachments: [03092026 AUDIT 7f C-L](#)
[03092026 AUDIT 7f Presentation](#)
- g. Study, advise, or recommend on Board member/Board committee audit assignment requests [21-5469](#)
Attachments: [03092026 AUDIT 7g C-L](#)

8. FOLLOW-UP ITEMS

NONE

9. FUTURE AGENDA ITEMS

10. ADJOURNMENT

NOTE: This committee reviews items and makes a recommendation for final action to the full Board of Directors. Final action will be taken by the Board of Directors. Committee agendas may be obtained on Metropolitan's Web site <https://mwdh2o.legistar.com/Calendar.aspx>. This committee will not take any final action that is binding on the Board, even when a quorum of the Board is present.

Writings relating to open session agenda items distributed to Directors less than 72 hours prior to a regular meeting are available for public inspection at Metropolitan's Headquarters Building and on Metropolitan's Web site <https://mwdh2o.legistar.com/Calendar.aspx>.

Requests for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Board Executive Secretary in advance of the meeting to ensure availability of the requested service or accommodation.