

# THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA

## Minutes

### AUDIT SUBCOMMITTEE OF THE EXECUTIVE COMMITTEE

May 28, 2024

Chair Ortega called the meeting to order at 9:33 a.m.

Members present: Directors Cordero (teleconference posted location), De Jesus (teleconference posted location), and Garza.

Members absent: Director Armstrong and Fong-Sakai.

Other Board Members present: Directors Bryant, Dennstedt, Dick, Fellow (teleconference posted location), Goldberg, Gray (teleconference posted location), Lefevre (teleconference posted location), McMillan, Miller (teleconference posted location), Morris, and Ortega.

Committee Staff present: Andrus, Elias, Hagekhalil, Parsons, and Suzuki.

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

None

#### CONSENT CALENDAR ITEMS – ACTION

#### 2. CONSENT CALENDAR OTHER ITEMS – ACTION

- A. Subject: Approval of the Minutes of the Audit Subcommittee of the Executive Committee for April 23, 2024 (Copies have been submitted to each Director, any additions, corrections, or omissions)

Director Garza made a motion, seconded by Director De Jesus, to approve the consent calendar consisting of item 2A.

The vote was:

Ayes: Directors Cordero, De Jesus, and Garza

Noes: None

Abstentions: None

Absent: Directors Armstrong and Fong-Sakai

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

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

### 3. SUBCOMMITTEE ITEMS

- a. Subject: Discussion on Macias Gini & O'Connell, LLP External Auditor Fiscal Year 2023/24 Audit Plan

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

Ms. Andrus introduced Mr. David Bullock, Partner at Macias Gini & O'Connell LLP (MGO), who presented MGO's fiscal year 2023/24 audit plan.

- b. Subject: General Auditor's Internal Audit Plan for fiscal year 2024/25

Presented by: Scott Suzuki, General Auditor  
Kathryn Andrus, Deputy General Auditor

Mr. Suzuki and Ms. Andrus presented the General Auditor's Internal Audit Plan for fiscal year 2024/25.

The following Directors asked questions and provided comments:

1. Miller
2. Garza
3. Goldberg
4. Miller
5. Cordero
6. Ortega
7. Dick

Staff responded to the Directors' comments and questions.

### 4. FOLLOW-UP ITEMS

Director Dick requested follow-up on full-time equivalent employees.

Directors Ortega and Garza requested follow-up on investigative procedures at Metropolitan.

### 5. FUTURE AGENDA ITEMS

Director Garza requested a future agenda item on fraud.

### 6. ADJOURNMENT

Meeting adjourned at 10:31 a.m.

Adán Ortega  
Chair of the Board