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
J. Armstrong, Chair
M. Ramos, Vice Chair
D. De Jesus
L. Dick
L. Fong-Sakai
G. Gray, Emeritus

Audit Committee

Meeting with Board of Directors *

December 8, 2025

12:30 p.m.

Monday, December 8, 2025 Meeting Schedule
08:30 a.m. EOT 10:45 a.m. LEG 12:00 p.m. Break 12:30 p.m. AUDIT 02:30 p.m. JT OWA & IW

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: 862 4397 5848.

Members of the public may present their comments to the Board on matters within their jurisdiction as listed on the agenda via teleconference and in-person. To provide public comment by teleconference dial 1-833-548-0276 and enter meeting ID: 815 2066 4276 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:
Atlanta Marriott Marquis, Business Center • 265 Peachtree Center Avenue • Atlanta, GA 30303
3008 W. 82nd Place • Inglewood, CA 90305

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* 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 **21-5237**

Attachments: 12082025 AUDIT 2A Report

**** CONSENT CALENDAR ****

3. COMMITTEE ACTION (ONLY)

A. Approval of the Minutes of the Special Audit Committee for June 23, 2025 and the Audit Committee for September 23, 2025 **21-5238**

Attachments: 12082025 AUDIT 3A (06232025) Minutes
12082025 AUDIT 3A (09232025) 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 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)] **21-5249**

Attachments: 12082025 AUDIT 7a CL

b. Discussion on Independent Auditor Macias Gini & O'Connell, LLP's Report for Fiscal Year 2024/25 **21-5250**

Attachments: 12082025 AUDIT 7b CL

c. Discussion on Digital Disruption **21-5251**

Attachments: 12082025 AUDIT 7c CL

d. Annual Audit Department Charter Review **21-5252**

Attachments: 12082025 AUDIT 7d CL

e. Study, advise, or recommend on Board member/Board committee audit assignment requests **21-5253**

Attachments: 12082025 AUDIT 7e CL

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.