



Federal Awards (Single Audit) Results
**Metropolitan Water District
of Southern California**

PRESENTED BY:

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Partner

March 9, 2026

mgo.

Metropolitan Water District of Southern California Agenda

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Single Audit Overview

SECTION II

Scope of the Audit

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Audit Results

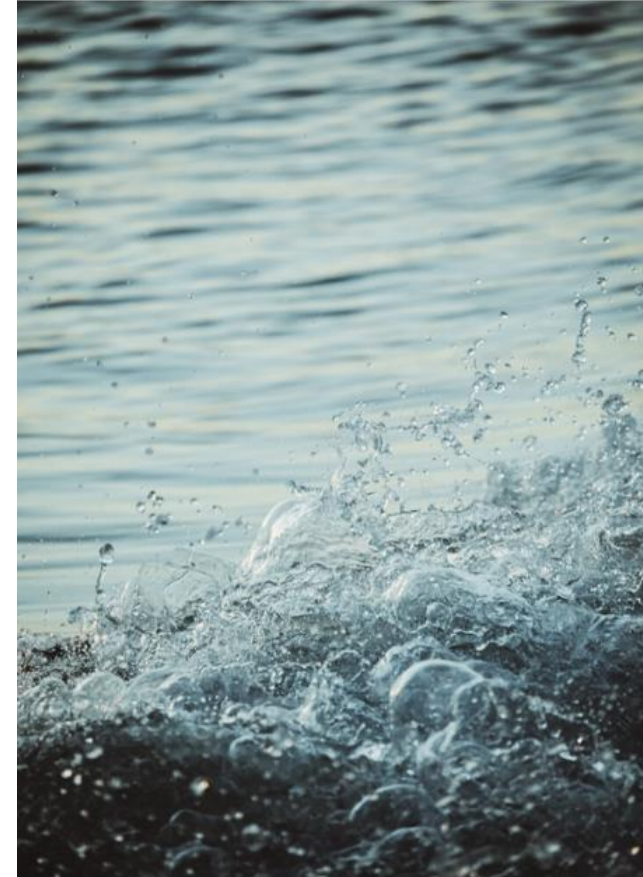
FISCAL YEAR 2024 – 2025 SINGLE AUDIT RESULTS

Single Audit Overview

Single Audit Overview

Single Audit under Uniform Guidance (2 CFR Part 200)

- Federal rules governing how organizations manage and spend federal awards
- Covers both financial management and compliance requirements
- Federal expenditures of \$750,000 or more (FY 2025)
- Major program testing of federal grant compliance and internal controls over compliance
- Examples of key areas reviewed include internal controls, allowable costs, allowable activities, matching and reporting
- Schedule of Expenditures of Federal Awards (SEFA)



FISCAL YEAR 2024 – 2025 SINGLE AUDIT RESULTS

Scope of the Audit

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Federal Compliance Audit (Uniform Guidance)

- Federal expenditures as presented in the Schedule of Expenditures of Federal Awards (SEFA) – page 6
- Notes to the SEFA – page 7
- Schedule of Findings and Questioned Costs – page 9

Federal Award Programs Audited (Major Programs)

- Water Recycling and Desalination Construction Programs (ALN #15.504)
- WaterSMART (Sustain and Manage America's Resources for Tomorrow) (ALN #15.507)



FISCAL YEAR 2024 – 2025 SINGLE AUDIT RESULTS

MGO Deliverables

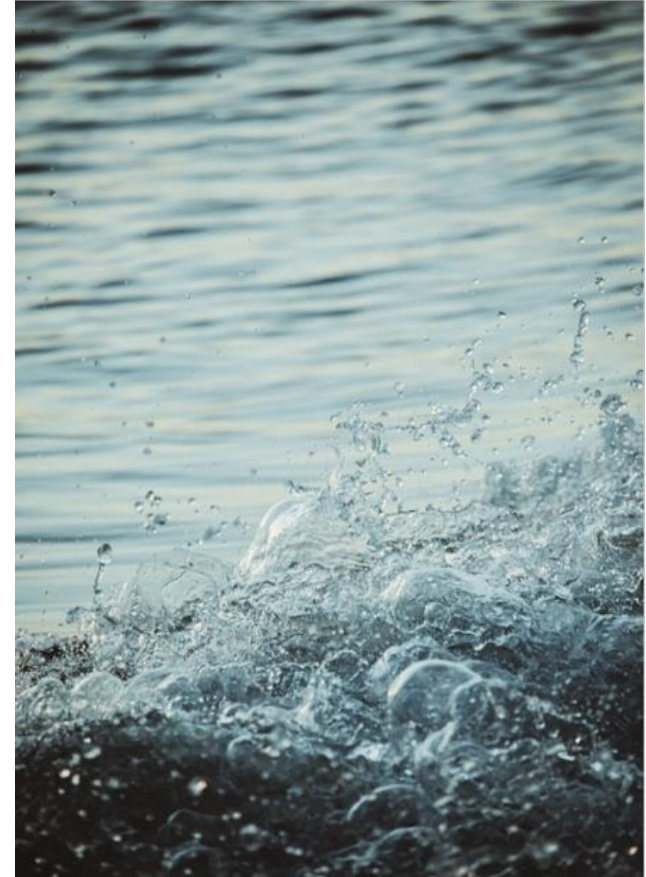
MGO Deliverables

Single Audit Issued on January 23, 2026

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*
- Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Other Federal Compliance Submission

- Federal Audit Clearinghouse Data Collection Form
 - Completed



FISCAL YEAR 2024 – 2025 SINGLE AUDIT RESULTS

Audit Results

Audit Results

Financial Statement Audit Results (presented December 8, 2025)

- Reporting on Internal Controls:
 - No significant deficiencies
 - No material weaknesses

Single Audit Results

- Single Audit under the OMB Uniform Guidance:
 - Unmodified opinions rendered for both major programs
 - No control deficiencies
 - No instances of non-compliance

Questions?

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