

**THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA**

**Minutes**

**SUBCOMMITTEE ON AUDITS**

**January 23, 2024**

Chair De Jesus called the meeting to order at 11:52 a.m.

Members present: Directors Armstrong, De Jesus, Miller, and Seckel.

Members absent: Director Jung.

Other Board Members present: Directors Abdo, Alvarez, Bryant, Cordero, Dennstedt, Dick, Erdman, Fellow, Fong-Sakai, Garza, Gray (teleconference posted location), Goldberg, Kurtz, Lefevre (teleconference posted location), McCoy, McMillan, Morris, Ortega, Peterson, and Pressman.

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 Subcommittee on Audits for November 28, 2023 (Copies have been submitted to each Director, Any additions, corrections, or omissions)

Director Miller made a motion, seconded by Director Seckel, to approve the consent calendar consisting of item 2A.

The vote was:

Ayes: Directors Armstrong, De Jesus, Miller, and Seckel

Noes: None

Abstentions: None

Absent: Directors Jung

The motion for item 2A passed by a vote of 4 ayes, 0 noes, 0 abstain, and 1 absent.

### END OF CONSENT CALENDAR ITEMS

### 3. SUBCOMMITTEE ITEMS

- a. Subject: Institute of Internal Auditors Quality Assessment Report  
Presented by: Scott Suzuki, General Auditor

Mr. Suzuki presented the results from the Institute of Internal Auditors Quality Assessment Report.

- b. Subject: Annual Audit Department Charter Review  
Presented by: Kathryn Andrus, Deputy General Auditor

Ms. Andrus presented the proposed Audit Department Charter revisions.

The following Directors asked questions and provided comments:

1. Armstrong
2. De Jesus
3. Dennstedt

Staff responded to the Directors' comments and questions.

- c. Subject: General Auditor's Quarterly Report  
Presented by: Scott Suzuki, General Auditor

Mr. Suzuki presented the General Auditor's quarterly report dashboard.

The following Directors asked questions and provided comments:

1. Dennstedt
2. Garza

Staff responded to the Directors' comments and questions.

- d. Subject: Discussion on Macias Gini O'Connell, LLP Significant Deficiency Finding  
Presented by: Charles Eckstrom, Information Technology Group Manager

Mr. Suzuki introduced Mr. Charles Eckstrom, Information Technology Group Manager, who presented on the Macias Gini O'Connell, LLP Significant Deficiency finding.

**4. FOLLOW-UP ITEMS**

None

**5. FUTURE AGENDA ITEMS**

None

**6. ADJOURNMENT**

Meeting adjourned at 12:37 p.m.

David De Jesus

Chair