



ADMINISTRATION COMMITTEE

Agenda Report

Headquarters
18480 Bandilier Circle
Fountain Valley, CA 92708
(714) 593-7433

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Agenda Date: 10/8/2025

Agenda Item No: 6.

FROM: Robert Thompson, General Manager
Originator: Wally Ritchie, Director of Finance

SUBJECT:

INTERNAL AUDIT UPDATE

GENERAL MANAGER'S RECOMMENDATION

RECOMMENDATION: Recommend to the Board of Directors to:

Receive and file the IT Governance Internal Audit Report.

BACKGROUND

Orange County Sanitation District (OC San) selected the audit firm of Vasquez + Company LLP to provide audits of various OC San programs and processes as selected by the Audit Ad Hoc Committee. Most recently, the Audit Ad Hoc Committee selected IT governance. The auditors provided an update of those efforts to the Audit Ad Hoc Committee on September 24, 2025, and now bring the report to the Administration Committee.

RELEVANT STANDARDS

- Conduct audits to determine if OC San operations are being conducted in an economical and efficient manner
- Conduct audits to establish whether specific government programs are effective in meeting their stated goals and objectives
- Conduct audits to determine if OC San is following policies and procedures in conducting operations

ADDITIONAL INFORMATION

Vasquez + Company LLP performed an independent assessment of OC San's IT Governance to ensure appropriate internal controls and processes.

The following key domains were covered for this assessment:

- IT Governance and Risk Management
- Program Change Management
- User Access Management
- IT Operations

- Cyber and Physical Security

ATTACHMENT

The following attachment(s) may be viewed on-line at the OC San website (www.ocsan.gov) with the complete agenda package:

- IT Governance Internal Audit Report
- Presentation