



# AUDIT AD HOC COMMITTEE

## Agenda Report

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**File #:** 2025-4478

**Agenda Date:** 9/24/2025

**Agenda Item No:** 1.

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

**SUBJECT:**

**INTERNAL AUDIT UPDATE**

**GENERAL MANAGER'S RECOMMENDATION**

RECOMMENDATION:

Information Item.

**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 will provide an update of those efforts.

**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**

Vazques + 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](http://www.ocsan.gov)) with the complete agenda package:*

- IT Governance Internal Audit Report
- Presentation