



CALL TO ORDER

A regular meeting of the Audit Ad Hoc Committee of the Orange County Sanitation District was called to order by Board Vice-Chairman Jon Dumitru on Wednesday, May 7, 2025 at 4:00 p.m. in the Orange County Sanitation District Headquarters.

ROLL CALL:

The Clerk of the Board declared a quorum present as follows:

PRESENT: Jon Dumitru, Glenn Grandis, Robert Ooten and John Withers

ABSENT: None

STAFF PRESENT: Rob Thompson, General Manager; Lorenzo Tyner, Assistant General Manager; Jennifer Cabral, Director of Communications; Mike Dorman, Director of Engineering; Laura Maravilla, Director of Human Resources; Riaz Moinuddin, Director of Operations and Maintenance; Wally Ritchie, Director of Finance; Lan Wiborg, Director of Environmental Services; Kelly Lore, Clerk of the Board; Cheri Calisang; Morty Caparas; Jackie Castro; Yocely Galindo; Sammady Yi; and Ruth Zintzun were present in the Fountain Valley Room. Thys DeVries was present telephonically.

Auditors Roger Martinez; Arcely Peran; and Jason Tagasa, Vasquez + Company, LLC; were present in the Fountain Valley Room.

PUBLIC COMMENTS:

None.

INFORMATION ITEMS:

1. INTERNAL AUDIT UPDATE

[2025-4251](#)

Originator: Wally Ritchie

Director of Finance Wally Ritchie introduced Finance Manager Ruth Zintzun, who provided an overview of the item and a brief explanation of the Enterprise Risk Assessment. Ms. Zintzun introduced Roger Martinez from Vasquez+Company LLP who provided a presentation on the FY2024 - FY2025 Enterprise Risk Assessment Internal Audit Services which included an overview of the risk assessment methodology, the risk area scoring matrix, and proposed audits for FY 2025-26 through FY 2029-30. After discussion amongst the Committee, the next audit areas were

prioritized as follows: 1) Supply Chain; 2) IT Governance - Vendor, Asset, and Change Management; and 3) Human Capital Management - Succession Planning.

ITEM RECEIVED AS AN:

Information Item.

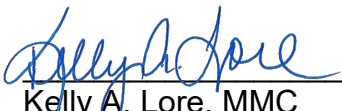
OTHER BUSINESS AND COMMUNICATIONS OR SUPPLEMENTAL AGENDA ITEMS, IF ANY:

None.

ADJOURNMENT:

The meeting adjourned at 4:27 p.m.

Submitted by:


Kelly A. Lore, MMC
Clerk of the Board