



CALL TO ORDER:

A regular meeting of the Audit Ad Hoc Committee of the Orange County Sanitation District was called to order on Wednesday, April 3, 2024 at 3:30 p.m. in the Administration Building of the Orange County Sanitation District.

ROLL CALL:

A quorum was present as follows:

PRESENT: Jon Dumitru, Robert Ooten and Bruce Whitaker

ABSENT: Phil Hawkins

STAFF PRESENT: Rob Thompson, General Manager; Lorenzo Tyner, Assistant General Manager; 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; Jackie Castro, Assistant Clerk of the Board; Mo Abiodun; Jennifer Cabral; Brian Engeln; Kelly Lore; and Ruth Zintzun were present in Conference Room A.

OTHERS PRESENT: Roger Alfaro, Eide Bailly LLP, was present in Conference Room A. Audrey Donovan, Eide Bailly LLP, was present telephonically.

PUBLIC COMMENTS:

None.

INFORMATION ITEMS:

1. INTERNAL AUDIT UPDATE

2024-3525

Originator: Lorenzo Tyner

Assistant General Manager Lorenzo Tyner introduced the item and introduced Audrey Donovan and Roger Alfaro with Eide Bailly LLP. Roger Alfaro provided a brief recap of the last audit completed regarding procedures related to Capital Facility Capacity Charges (CFCCs). Finance and Procurement Manager Ruth Zintzun provided additional information regarding the CFCCs audit. Mrs. Zintzun also provided a brief PowerPoint presentation which included a list of internal audit plans that have been completed along with a list of prospective audit plans to be considered for the next

internal audit. She requested the Committees guidance on the selection of the next audit plans to focus on. The Committee selected construction change orders and accounts payable vendor review.

ITEM RECEIVED AS AN:

Information Item.

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

None.

ADJOURNMENT:

The meeting adjourned at 3:56 p.m.

Submitted by:

Jackie Castro

Jackie Castro, CMC
Assistant Clerk of the Board