



ADMINISTRATION COMMITTEE

Agenda Report

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

File #: 2025-4302

Agenda Date: 5/28/2025

Agenda Item No: 14.

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

SUBJECT:

INTERNAL AUDIT UPDATE

GENERAL MANAGER'S RECOMMENDATION

RECOMMENDATION:

Receive and file the Orange County Sanitation District Enterprise Risk Assessment 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 an organization wide risk assessment. On May 7, 2025, the auditors provided an update of those efforts to the Audit Ad Hoc Committee and presented potential topics for future audit selection.

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

N/A

ATTACHMENT

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

- Enterprise Risk Assessment Report - April 2025
- Presentation (Audit Ad Hoc Committee)