



AUDIT AD HOC COMMITTEE

Agenda Report

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

File #: 2026-4890

Agenda Date: 5/13/2026

Agenda Item No: 1.

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 Macias Gini & O'Connell LLP (MGO) 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 the areas of Succession Planning and Supply Chain and Vendor Management. The auditors will provide an update on 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

ATTACHMENT

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

- Succession Planning Audit Report
- Supply Chain and Vendor Management Audit Report
- Presentation