



**AGENDA**  
**AUDIT COMMITTEE MEETING**  
**OF THE BOARD OF DIRECTORS**  
**OF THE**  
**INLAND EMPIRE UTILITIES AGENCY\***

**MONDAY, DECEMBER 11, 2023**

**9:00 AM**

**AGENCY HEADQUARTERS**  
**BOARD ROOM**  
**6075 KIMBALL AVENUE, BUILDING A**  
**CHINO, CALIFORNIA 91708**  
**\*A MUNICIPAL WATER DISTRICT**

**VIEW THE MEETING LIVE ONLINE AT IEUA.ORG**

**TELEPHONE ACCESS: (415) 856-9169 / Conf Code: 689 218 678#**

**The public may participate and provide public comment during the meeting by joining in-person or by dialing the number provided above. Comments may also be submitted by email to the Recording Secretary Jeanina Romero at [jromero@ieua.org](mailto:jromero@ieua.org) prior to the completion of the Public Comment section of the meeting. Comments will be distributed to the Committee Members.**

**CALL TO THE ORDER**

**PUBLIC COMMENT**

Members of the public may address the Board on any item that is within the jurisdiction of the Board; however, no action may be taken on any item not appearing on the agenda unless the action is otherwise authorized by Subdivision (b) of Section 54954.2 of the Government Code. Those persons wishing to address the Board on any matter, whether or not it appears on the agenda, are requested to email the Recording Secretary prior to the scheduled meeting time or address the Board during the public comments section of the meeting. Comments will be limited to three minutes per speaker. Thank you.

**ADDITIONS TO THE AGENDA**

In accordance with Section 54954.2 of the Government Code (Brown Act), additions to the agenda require two-thirds vote of the legislative body, or, if less than two-thirds of the members are present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action came to the attention of the local agency subsequent to the agenda being posted.

## 1. ACTION ITEMS

### A. MINUTES

Approve the Minutes of the September 11, 2023 Audit Committee meeting.

### B. INTERNAL AUDIT CHARTER AND AUDIT COMMITTEE

CHARTER Staff recommends that the Committee/Board:

1. Approve the Audit Committee Charter and the Internal Audit Unit Charter; and
2. Direct staff to implement the charters.

## 2. INFORMATION ITEMS

### A. IEUA FISCAL YEAR 2022/23 AUDITED ANNUAL COMPREHENSIVE FINANCIAL REPORT (WRITTEN/POWERPOINT)

### B. 2023 REVIEW OF PURCHASING CARD PROGRAM INFORMATION TECHNOLOGY EQUIPMENT AND 2016 RECOMMENDATIONS (WRITTEN/POWERPOINT)

### C. INTERNAL AUDIT QUALITY CONTROL REVIEW OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT (WRITTEN)

### D. INTERNAL AUDIT QUARTERLY STATUS REPORT FOR DECEMBER 2023 (WRITTEN)

## 3. AUDIT COMMITTEE ADVISOR COMMENTS

## 4. COMMITTEE MEMBER COMMENTS

## 5. COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS

## ADJOURN

### Declaration of Posting

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I, Denise Garzaro, CMC, Board Secretary/Office Manager of the Inland Empire Utilities Agency\*, a Municipal Water District, hereby certify that, per Government Code Section 54954.2, a copy of this agenda has been posted at the Agency's main office, 6075 Kimball Avenue, Building A, Chino, CA and on the Agency's website at [www.ieua.org](http://www.ieua.org) at least seventy-two (72) hours prior to the meeting date and time above.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Board Secretary at (909) 993-1736 or [dgarzaro@ieua.org](mailto:dgarzaro@ieua.org), 48 hours prior to the scheduled meeting so that IEUA can make reasonable arrangements to ensure accessibility.