



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

**MONDAY, JUNE 10, 2024  
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](http://IEUA.ORG)**

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**The public may participate and provide public comment during the meeting by attending the meeting 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 ORDER**

**PUBLIC COMMENT**

**Members of the public may address the Committee on any item that is within the jurisdiction of the Committee; 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 wishing to address the Committee 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 Committee during the public comments section of the meeting. Comments will be limited to three minutes per speaker.**

**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 March 11, 2024 Audit Committee meeting.

### **B. FISCAL YEAR 2024/25 ANNUAL AUDIT PLAN AND REPORT OF OPEN AUDIT RECOMMENDATIONS AS OF JUNE 2024**

Staff recommends that the Committee/Board:

1. Approve the Fiscal Year 2024/25 Annual Audit Plan; and
2. Direct the Manager of Internal Audit to implement the Fiscal Year 2024/25 Annual Audit Plan.

## **2. INFORMATION ITEMS**

### **A. FISCAL YEAR 2023/2024 FINANCIAL AUDIT PLANNING AND ENGAGEMENT COMMUNICATIONS (WRITTEN/POWERPOINT)**

### **B. REPORT ON THE AUDIT FUNCTION (WRITTEN/POWERPOINT)**

### **C. 2024 BANK RECONCILIATION AUDIT (WRITTEN/POWERPOINT)**

### **D. 2024 HUMAN RESOURCES OPERATIONAL FOLLOW-UP AUDIT (WRITTEN/POWERPOINT)**

### **E. INTERNAL AUDIT QUARTERLY STATUS REPORT FOR JUNE 2024 (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.