



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

WEDNESDAY, JUNE 11, 2025
11:30 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

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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 Denise Garzaro at dgarzaro@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 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 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 Board 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 Minutes of the November 18, 2024 Special Audit Committee meeting.

B. FISCAL YEAR 2025/26 ANNUAL AUDIT PLAN

Staff recommends that the Committee/Board:

1. Approve the Fiscal Year 2025/26 Annual Audit Plan; and
2. Direct the Manager of Internal Audit to implement the Fiscal Year 2025/26 Annual Audit Plan.

2. INFORMATION ITEM

A. FISCAL YEAR 2024/25 FINANCIAL AUDIT PLANNING AND ENGAGEMENT COMMUNICATIONS (WRITTEN/POWERPOINT)

3. RECEIVE AND FILE INFORMATION ITEMS

A. 2025 PETTY CASH AUDIT AND FOLLOW-UP REVIEW (WRITTEN/POWERPOINT)

B. 2025 REVIEW OF CAPITALIZATION THRESHOLDS AND PRIOR AUDIT OBSERVATIONS (WRITTEN/POWERPOINT)

C. 2025 ACCOUNTS PAYABLE AUDIT: PAY ESTIMATES (WRITTEN/POWERPOINT)

D. REVIEW FISCAL YEAR 2024/25 ANNUAL AUDIT PLAN AMENDMENT (WRITTEN/POWERPOINT)

E. INTERNAL AUDIT QUARTERLY STATUS REPORT FOR JUNE 2025 (WRITTEN)

4. AUDIT COMMITTEE ADVISOR COMMENTS

5. COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS

ADJOURN

Declaration of Posting

I, Denise Garzaro, CMC, Director of Board and Administrative Services 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 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 Recording Secretary at (909) 993-1736 or dgarzaro@ieua.org, 48 hours prior to the scheduled meeting so that IEUA can make reasonable arrangements to ensure accessibility.