NOTICE OF SPECIAL MEETING

OF THE

AUDIT COMMITTEE

OF THE
BOARD OF DIRECTORS
OF THE

Inland Empire Utilities Agency
A MUNICIPAL WATER DISTRICT

IS SCHEDULED FOR
TUESDAY, DECEMBER 11, 2018
3:00 P.M.

AT THE ADMINISTRATION HEADQUARTERS
BARTON CONFERENCE ROOM – BUILDING A
6075 Kimball Avenue
Chino, CA 91708
AGENDA
SPECIAL AUDIT COMMITTEE MEETING
OF THE BOARD OF DIRECTORS
INLAND EMPIRE UTILITIES AGENCY*
AGENCY HEADQUARTERS, CHINO, CA 91708
TUESDAY, DECEMBER 11, 2018
3:00 P.M.

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 persons wishing to address the Board on any matter, whether or not it appears on the agenda, are requested to complete and submit to the Board Secretary a "Request to Speak" form, which is available on the table in the Board Room. Comments will be limited to five 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 ITEM

A. MINUTES
The Committee will be asked to approve the Audit Committee meeting minutes of September 11, 2018.

B. FY 2017/18 COMPREHENSIVE ANNUAL FINANCIAL REPORT
Staff recommends that the Committee/Board:

1. Approve the Inland Empire Utilities Agency Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2018; and

2. Direct staff to distribute the report as appropriate, to the various federal, state, and local agencies, financial institutions, bond rating agencies, and other interested parties.
C. **FISCAL YEAR 2017/18 SINGLE AUDIT REPORT FOR FEDERAL GRANT PROGRAMS**  
Staff recommends that the Committee/Board:

1. Approve the Single Audit Report for FY 2017/18; and

2. Direct staff to distribute the report, as appropriate to the State Controller’s Office, the Federal Audit Clearing House, and other interested parties.

D. **IAD AND AC CHARTERS REVIEW**  
Staff recommends that the Committee/Board:

1. Reconfirm the Audit Committee Charter and the Internal Audit Department Charter; and

2. Direct staff to implement the charters.

E. **FISCAL YEAR 2018/19 ANNUAL AUDIT PLAN AMENDMENT**  
Staff recommends that the Committee/Board approve the Fiscal Year 2018/19 Annual Audit Plan Amendment to be consistent with the requirements of the IA Charter.

2. **INFORMATION ITEMS**

A. **AGENCY VEHICLE OPERATION FOLLOW-UP AUDIT: REVIEW OF VEHICLE INVENTORY PROCEDURES (WRITTEN)**

B. **WATER CONNECTION FEES INTERIM REPORT (WRITTEN)**

C. **CONTRACT EXTENSION FOR FINANCIAL AND SINGLE AUDITING SERVICES FOR IEUA AND CBRFA (WRITTEN)**

D. **CONTRACT EXTENSION FOR AUDIT ADVISORY SERVICES FOR THE AUDIT COMMITTEE’S FINANCIAL ADVISOR (WRITTEN)**

E. **INTERNAL AUDIT DEPARTMENT QUARTERLY STATUS REPORT FOR DECEMBER 2018**

3. **GENERAL MANAGER’S COMMENTS**

4. **AUDIT COMMITTEE ADVISOR COMMENTS**

5. **COMMITTEE MEMBER COMMENTS**

6. **COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS**
7. **ADJOURN**

*A Municipal Water District*

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Board Secretary (909-753-1736), 48 hours prior to the scheduled meeting so that the Agency can make reasonable arrangements.

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**DECLARATION OF POSTING**

I, Laura Mantilla, Executive Assistant of the Inland Empire Utilities Agency, A Municipal Water District, hereby certify that a copy of this agenda has been posted by 5:30 p.m. in the foyer at the Agency's main office, 6075 Kimball Avenue, Building A, Chino, CA on Thursday, December 6, 2018.

Laura Mantilla

Proofed by: [Signature]