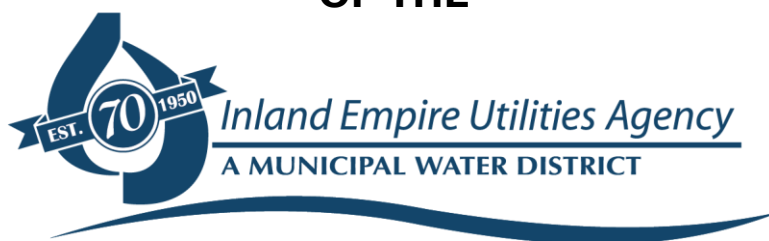


# NOTICE OF MEETING

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OF THE  
**AUDIT  
COMMITTEE**

OF THE  
**BOARD OF DIRECTORS  
OF THE**



**SCHEDULED FOR  
MONDAY, DECEMBER 7, 2020  
9:00 A.M.**

TELECONFERENCE ACCESSIBILITY FOR THE GENERAL PUBLIC:  
In all efforts to prevent the spread of COVID-19, until further notice, the Inland Empire Utilities Agency will be holding all Board and Committee meetings by teleconferencing.

**The meeting will be accessible at:**  
**(415) 856-9169/Conference ID: 635 736 275#**

This meeting is being conducted virtually by video and audio conferencing. There will be no public location available to attend the meeting; however, the public may participate and provide public comment during the meeting by calling into the number provided here. The public may also view the meeting live through the Agency's website. Alternatively, you may email your public comments to the Recording Secretary Laura Mantilla at [lmantilla@ieua.org](mailto:lmantilla@ieua.org) no later than 24 hours prior to the scheduled meeting time. Your comments will then be read into the record during the meeting.



**AGENDA  
AUDIT COMMITTEE MEETING  
OF THE BOARD OF DIRECTORS  
INLAND EMPIRE UTILITIES AGENCY\*  
AGENCY HEADQUARTERS, CHINO, CA 91708**

**MONDAY, DECEMBER 7, 2020  
9:00 A.M.**

**INLAND EMPIRE UTILITIES AGENCY\*  
VIEW THE MEETING LIVE ONLINE AT IEUA.ORG  
TELEPHONE ACCESS: (415) 856-9169 / Conf Code: 635 736 275#**

PURSUANT TO THE PROVISIONS OF EXECUTIVE ORDER N-25-20 ISSUED BY GOVERNOR GAVIN NEWSOM ON MARCH 12, 2020, AND EXECUTIVE ORDER N-29-20 ISSUED BY GOVERNOR GAVIN NEWSOM ON MARCH 17, 2020 AND IN AN EFFORT TO PROTECT PUBLIC HEALTH AND PREVENT THE SPREAD OF COVID-19, THERE WILL NO PUBLIC LOCATION FOR ATTENDING IN PERSON.

The public may participate and provide public comment during the meeting by dialing into the number provided above. Alternatively, you may email your public comments to the Recording Secretary Laura Mantilla at [lmantilla@ieua.org](mailto:lmantilla@ieua.org) no later than 24 hours prior to the scheduled meeting time. Your comments will then be read into the record during the meeting.

**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 email the Recording Secretary no later than 24 hours 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 August 31, 2020 Special Audit Committee meeting.

B. **IEUA FISCAL YEAR (FY) 2019/20 SINGLE AUDIT AND AUDITED COMPREHENSIVE ANNUAL FINANCIAL REPORT**

Staff recommends that the Committee/Board:

1. Approve the Single Audit Report for fiscal year ended June 30, 2020, in draft form;
2. Approve the Comprehensive Annual Financial Report for fiscal year ended June 30, 2020; and
3. 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. **INTERNAL AUDIT DEPARTMENT CHARTER AND AUDIT COMMITTEE CHARTER**

Staff recommends that the Committee/Board:

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

2. **INFORMATION ITEMS**

A. **WATER CONNECTION FEE AUDIT – FOLLOW-UP REVIEW (WRITTEN/POWERPOINT)**

B. **INTERIM REPORT: REVIEW OF AGENCY COVID-19 EXPENSES (WRITTEN/POWERPOINT)**

C. **INTERNAL AUDIT DEPARTMENT QUARTERLY STATUS REPORT FOR DECEMBER 2020 (WRITTEN)**

3. **AUDIT COMMITTEE ADVISOR COMMENTS**

4. **COMMITTEE MEMBER COMMENTS**

5. **COMMITTEE MEMBER REQUESTED FUTURE AGENDA ITEMS**

**6. 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 (909-993-1736), 48 hours prior to the scheduled meeting so that the Agency can make reasonable arrangements.

**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. on the Agency's website at [www.ieua.org](http://www.ieua.org) and outside the Agency's main office, 6075 Kimball Avenue, Building A, Chino, CA on Thursday, December 3, 2020.



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Laura Mantilla