



625 St. Joseph Street
New Orleans, LA 70165
504.529.2837 or 52.WATER

March 12, 2024

The Audit Committee met on Tuesday, March 12, 2024, in the Executive Boardroom. The meeting convened at approximately 9:01 a.m.

Present

Director Maurice Sholas, M.D., Ph.D., Chair
Director Tamika Duplessis, Ph.D.
Director Robin Barnes

Members Absent:

Director Tyler Antrup

PRESENTATION ITEM

Chief Audit Executive, Ed Sutherland presented an update on the Internal Audit and billing collections. The update included summarized results of the utility billing audit overview and recommendations. The scope of the review included billing, collections, and associated transactions from January 1, 2022 to June 30, 2023. The Internal Audit identified multiple opportunities for improvements, which resulted in seven findings. Those seven findings are: aged accounts receivables, notifications of delinquency, non-revenue water, employee system access review, manual bill adjustments, hearings, and documentation of directives. Ed Sutherland presented detailed analysis of the Findings and their associated recommendations. These recommendations will help evaluate the adequacy and effectiveness of the internal controls surrounding the utility's billing and collection process. Also presented was an updated status of the ongoing safety review, civil service staffing and the rollout of new global internal audit standards.



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ACTION ITEM

- Resolution (R-064-2024) 2024 Authorizing Performance of Internal Audit Plan
 - o **Director Barnes moved to accept (R-064-2024). Director Duplessis seconded. The motion carried.**

PUBLIC COMMENT

None.

ADJOURNMENT

There being no further business to come before the Audit Committee, Director Duplessis moved to adjourn. Director Barnes seconded. The motion carried. The meeting adjourned at approximately 9:35 a.m.