District of Columbia Water and Sewer Authority

Board of Directors

Audit and Risk Committee October 23, 2025 / 11:00am

Microsoft Teams meeting
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Meeting ID: 228 926 066 864
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1. **Call to Order** _____ Christopher Herrington, Chairperson
2. **Roll Call** _____ Michelle Rhodd, Board Secretary
3. **Enterprise Risk Management Briefing** _____ Francis Cooper, Director EPMO
4. **Internal Audit Update** _____ Cherry Bekaert, Internal Audit
   A. FY 2025 Internal Audit Status Update
   B. Status Update on Prior Audit Findings
   C. Hotline Update
   D. Risk Assessment Results & Proposed FY 2026 Audit Plan
5. **Executive Session*** _____ Christopher Herrington
   - To discuss facility security matters under D.C. Official Code § 2-575(b)(8).
6. **Adjournment** _____ Christopher Herrington

This meeting is governed by the Open Meetings Act. Please address any questions or complaints arising under this meeting to the Office of Open Government at opengovoffice@dc.gov.

1The DC Water Board of Directors may go into executive session at this meeting pursuant to the District of Columbia Open Meetings Act of 2010, if such action is approved by a majority vote of the Board members who constitute a quorum to discuss certain matters, including but not limited to: matters prohibited from public disclosure pursuant to a court order or law under D.C. Official Code § 2-575(b)(1); terms for negotiating a contract, including an employment contract, under D.C. Official Code § 2-575(b)(2); obtain legal advice and preserve attorney-client privilege or settlement terms under D.C. Official Code § 2-575(b)(4)(A); collective bargaining negotiations under D.C. Official Code § 2-575(b)(5); facility security matters under D.C. Official Code § 2-575(b)(8); disciplinary matters under D.C. Official Code § 2-575(b)(9); personnel matters under D.C. Official Code § 2-575(b)(10); third-party proprietary matters under D.C. Official Code § 2-575(b)(11); train and develop Board members and staff under D.C. Official Codes § 2- 575(b)(12); adjudication action under D.C. Official Code § 2-575(b)(13); civil or criminal matters or violations of laws or regulations where disclosure to the public may harm the investigation under D.C. Official Code § 2-575(b)(14); and other matters provided under the Act.

Enterprise Risk Management

October 23, 2025

Francis Cooper

Director, Enterprise Program Management Office (EPMO)

Today's Agenda

- Non-Revenue Water Initiative
- Bottoms-Up Approach Update
- ERM Training Update

Non-Revenue Water Initiative

Francis Cooper
Director, Enterprise Program Management Office (EPMO)

Chris Collier
Vice-President, Water Operations

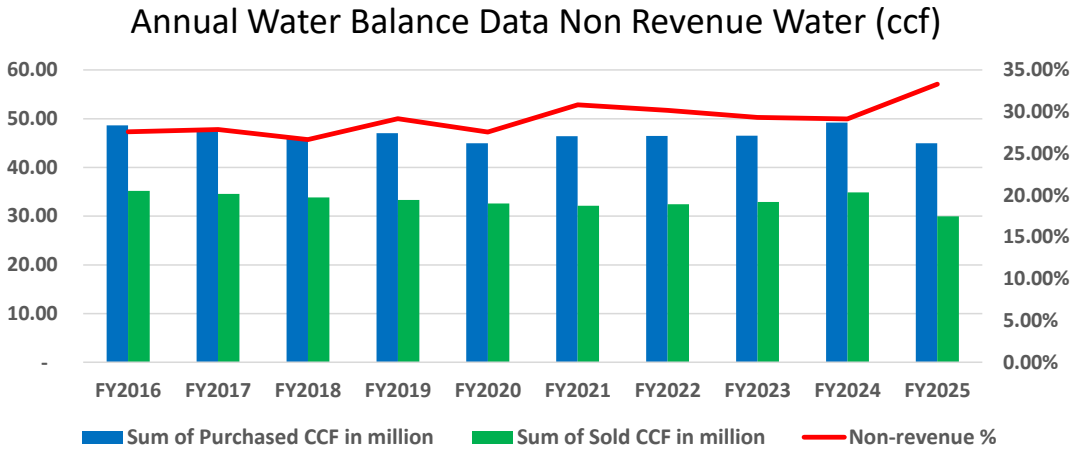
Background and Context

Revenue Erosion and Expenditure Increase

Non-Revenue Water Loss

Strategic Risk - Revenue Erosion and Expenditure Increase:
The risk of potential inefficiencies in internal processes and resource prioritization and/or unfavorable external factors (e.g., increasing costs, continued water loss) may lead to revenue erosion.

Sub-Risk – Non-Revenue Water Loss (NRWL):
The risk of revenue losses due to **Apparent Losses** (nonphysical revenue losses) and **Real Losses** (physical volumes lost). It can also be derived by calculating the difference between water supplied and water billed. (Ref. AWWA M36)



NRW = System Input Volume (Purchased) - Billed Consumption

- **Authorized unbilled consumption** (flushing)
- **Real Losses** (infrastructure)
- **Apparent Losses** (unauthorized consumption, meter issues)

Background and Context

Enterprise Performance Management Office (EPMO) Engagement
Enterprise Risk Management (ERM) Framework and Governance

*The EPMO was established by Mr. Gadis in April of 2019 to effectively carry out the vision of Blueprint 1.0. On May 27th, Mr. Gadis authorized the EPMO team to provide facilitation and risk/performance management support across all participating DC Water clusters to remediate Non-Revenue Water Loss. Implementing our demonstrated DC Water ERM approach, which leverages existing **risk governance** structures and frameworks, documenting and coordinating **risk treatment and mitigation** plans, and monitoring progress through **risk and performance reporting**.*

RISK GOVERNANCE

Enhancing risk governance, coordination, and accountability across all non-revenue water loss mitigation activities within the Authority.

RISK TREATMENT AND MITIGATION

The EPMO team will lead the organization in risk management efforts designed to leverage our collective experience and knowledge to treat and mitigate varying identified risk drivers

RISK AND PERFORMANCE REPORTING

Efficient and accurate risk and performance reporting is integral to managing to results.

Non-Revenue Water Current Activities

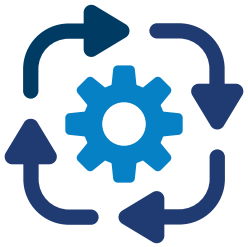
Risk Mitigation Category - Apparent Losses:

- **Audit of Water Ops metering network:**
  - As of September 30th, Water Operations has completed over 1100 field inspection surveys across multiple pressure zones: 1st High, 2nd High, 2nd High and Low Service, 4th High Alaska and Reno, and Anacostia 1st High
  - Categories of findings: Missing meters, Missing Meter Transmission Unit (MTU), Damaged Meters or Inaccessible meters
- **Process Improvements:**
  - Improved operational coordination with weekly Ops meetings, review and improve existing metering and monitoring processes, enhanced monitoring of system health & performance (91% read rate current vs 98% industry standard)
- **Benefits realized:**
  - Improved meter read rate accuracy resulting in fewer estimated bills and increased revenue realized
  - Improved metering exception management resulting in better AMI alert support for early detection of leaks, theft, and zero-use
  - Asset optimization resulting in new and improved Return Material Authorization (RMA) and field investigation practices, cutting waste and recovering warranty value
  - Enhanced revenue protection through reliable data captured which supports improved billing equity and reduces NRW losses

Non-Revenue Water Current Activities

Risk Mitigation Category - Apparent Losses: AWWA M36 Water Audit Key Metrics (FY24)

- **NRW as a percentage of Water Supplied:** 26.86%
- **Total Losses:** 198 GCD *(Gallons per Connection per Day)*
  - Apparent Losses: 23 GCD (meter accuracy, billing practices, data handling errors, theft etc.)
  - Real Losses: 175 GCD (leaks, tank overflows)
- **Data Validity Score:** 51 (out of 100) Tier III *(current)*



Water Audit Data sources:

- *DC Water Consumption Report (July 18,2025)*
- *Fiscal Year 2024 Consumption and Revenue Report*
- *Report Regarding Fire Service Charges (May 15, 2024)*
- *Unbilled Unmetered Authorized Consumption Storage Facilities (August 6, 2025)*
- *VS-2022-01 AWOL 2.0 Support TM Final 06192023*
- *Final Test Bench Report Analysis (August 8, 2025)*
- *Pressure Zone Calculations (August 8, 2025)*

Non-Revenue Water Current Activities

AWWA Free Water Audit Software
Water Balance

Water Audit Report for: DC Water
Audit Year: 2024 Oct 01 2023 - Sep 30 2024
Data Validity Tier: Tier III (51-70)

FWAS v6.0

Volume from Own Sources (VOS) (corrected for known errors) 0.000	System Input Volume 48,916.240	Water Exported (WE) (corrected for known errors) 12,135.010	Billed Water Exported			Revenue Water (Exported) 12,135.010
		Water Supplied 36,781.230	Authorized Consumption 27,134.859	Billed Authorized Consumption 26,902.619	Billed Metered Consumption (BMAC) (water exported is removed) 26,134.479	Revenue Water 26,902.619
					Billed Unmetered Consumption (BUAC) 768.140	
				Unbilled Authorized Consumption 232.240	Unbilled Metered Consumption (UMAC) 0.000	Non-Revenue Water (NRW) 9,878.611
					Unbilled Unmetered Consumption (UUAC) 232.240	
			Water Losses 9,646.371	Apparent Losses 1,118.929	Systematic Data Handling Errors (SDHE) 67.257	
					Customer Metering Inaccuracies (CMI) 984.416	
					Unauthorized Consumption (UC) 67.257	
Water Imported (WI) (corrected for known errors) 48,916.240				Real Losses 8,527.442	Leakage on Transmission and/or Distribution Mains Not broken down	
					Leakage and Overflows at Utility's Storage Tanks Not broken down	
					Leakage on Service Connections Not broken down	

Non-Revenue Water Planned Activities

Goals

- Improve zonal integrity and subzone metering focusing on accuracy, functionality and meter quantity (access to federal meters and illegal meters)
- Improve Data Validity score (Target: Tier V, 71 or higher)
- Improve network metering accuracy by verifying and calibration of import-export meters at the Washington Aqueduct
- Installation of meters at reservoir inlets and outlets
- Creation of additional subzones for enhanced flow balance
- Establish a leak detection team trained on active leakage monitoring and control

Non-Revenue Water Planned Activities

Expansion of internal and contract acoustic leak detection technologies and integration of AI:

- DC Water has deployed Gutermann Acoustic Leak detection correlators to optimize field crews' accuracy in leak location
- Since June 2025, leak detection accuracy has increased by **65%,** reducing unnecessary excavation, service disruptions and repair costs with**10+ successful leak detections**

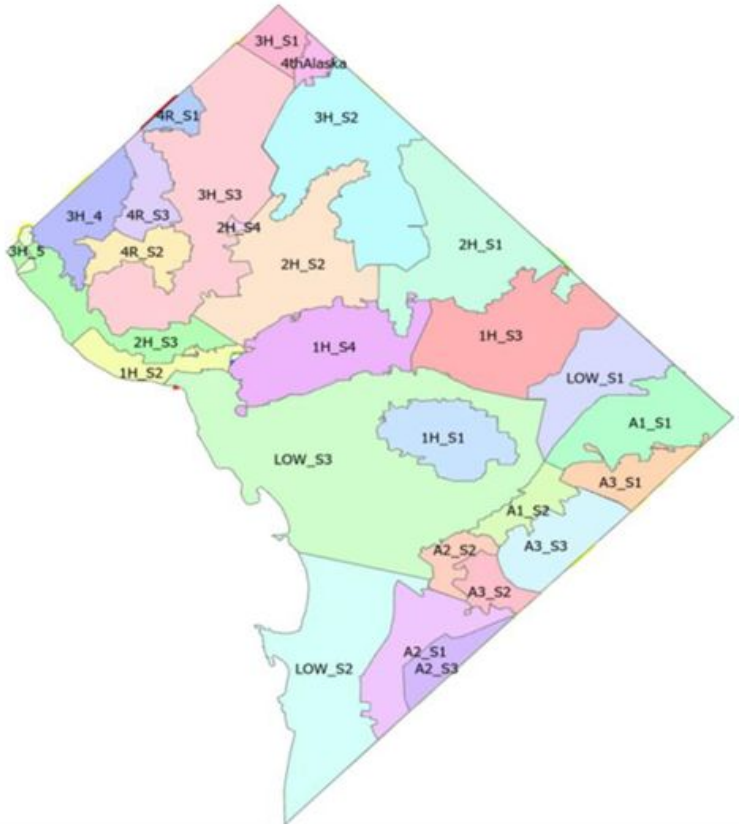
Current recommended Leak Detection Technologies:

Gutermann*:* non-destructive, low-cost approaches to assessing reliability of leak detection

- Purchased lift and shift sensors and live point-to point inspection tools
- Reliable for detecting small leaks

FIDO: AI-enabled acoustics-based technologies to address water loss

- Reliable for detecting large leaks



Conceptual delineation of additional subzones

Non-Revenue Water Planned Activities

- **Unmetered connections**
  - Improved collaboration between Customer Care, Permit Operations, and Water Operations
  - Implemented new business process to ensure meters are installed by requiring the tap and meter installation occur at the same time
  - Identifying missing meters through the construction inspection refund process and field inspections

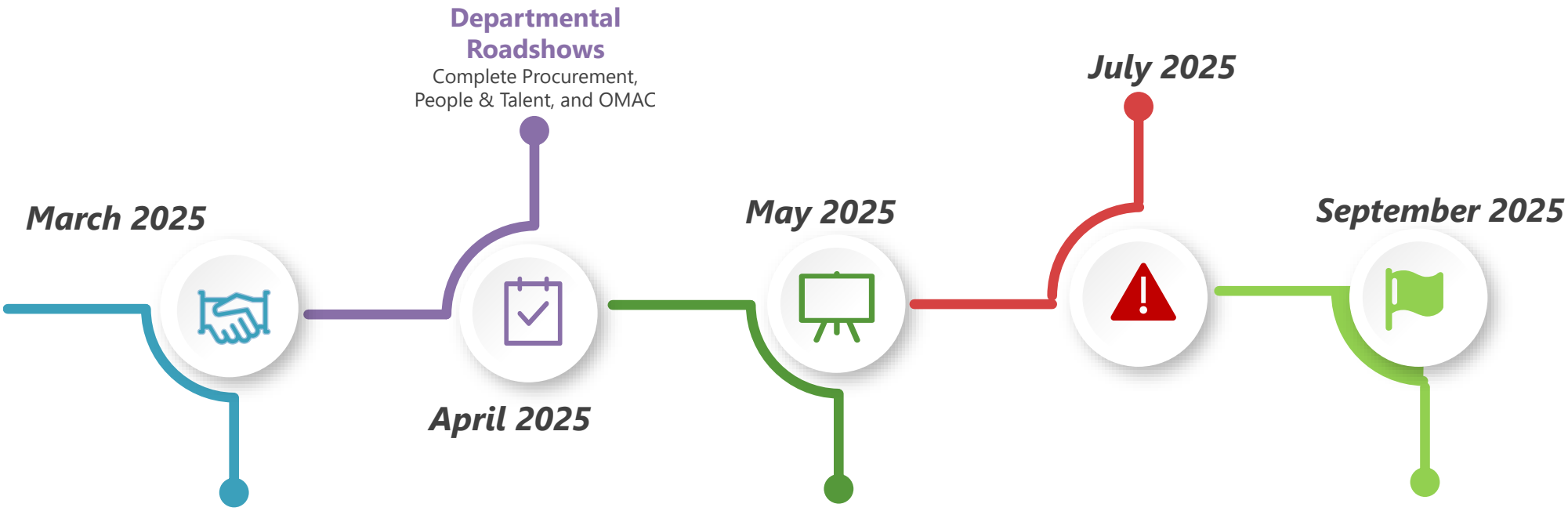
- **Asset Assessment and Renewal**
  - Improved collaboration between Customer Care, Engineering, and Operations
  - Develop a critical valves replacement program
  - Continue replacing small diameter water mains at 1.5%rate (17 miles per year)
  - Improve condition assessment program of large diameter transmission mains

Next Steps

- Measuring and Defining Success (AWWA-leveraged performance dashboards, etc.)
- Gap analysis and recommendations action plans
  - Leak detection innovations
  - NRWL centric policies and SOPs
  - AMI process improvements (missing or inoperable meters, access to Federal meters, etc.)
- Board engagement with the ERMC

Timeline for Bottoms-Up Approach

This approach refers to starting risk management activities at the functional, operational and/or department level. Advancing this method of Risk Management will support the Authority in gaining a more detailed and nuanced understanding of the specific/functional risks, allowing for targeted and effective risk management strategies



ERM Trainings

ERM 201/ERM202

ERM 101

- **98%** of non-union employees completed.

ERM 201

- ERM team conducted four training sessions.
- Reached **116** of 291 grade 17+ employees. ✔

ERM 202

- Launch of ERM 202 training sessions in Q2.
- Continuous engagement with departments to sustain risk culture.

Board Training

- The training will reinforce the Board's role in overseeing the organization's risk management framework and processes.
- An overview of the training content and objectives will be provided in advance to the Board Chair for review and input.
- ERM training briefing prepared for Board distribution upon scheduling.

Key Takeaways

1. Departmental Roadshows

Educate Authority departments via Roadshows on identifying Departmental Risks. Completed Roadshows to **all** Authority departments September 8, 2025.

2. Initial ERM Refresher Training

ERM team conducted four ERM 201 training sessions, reaching **116** of 291 Grade 17+ employees.

3. ERM 202 Training

Launch of ERM 202 training sessions planned for Q2. The goal is to maintain continuous departmental engagement and provide annual refresher training to sustain DC Water's risk culture.

4. Board ERM Training

An overview of the training content and objectives will be provided in advance to the Board Chair for review and input.

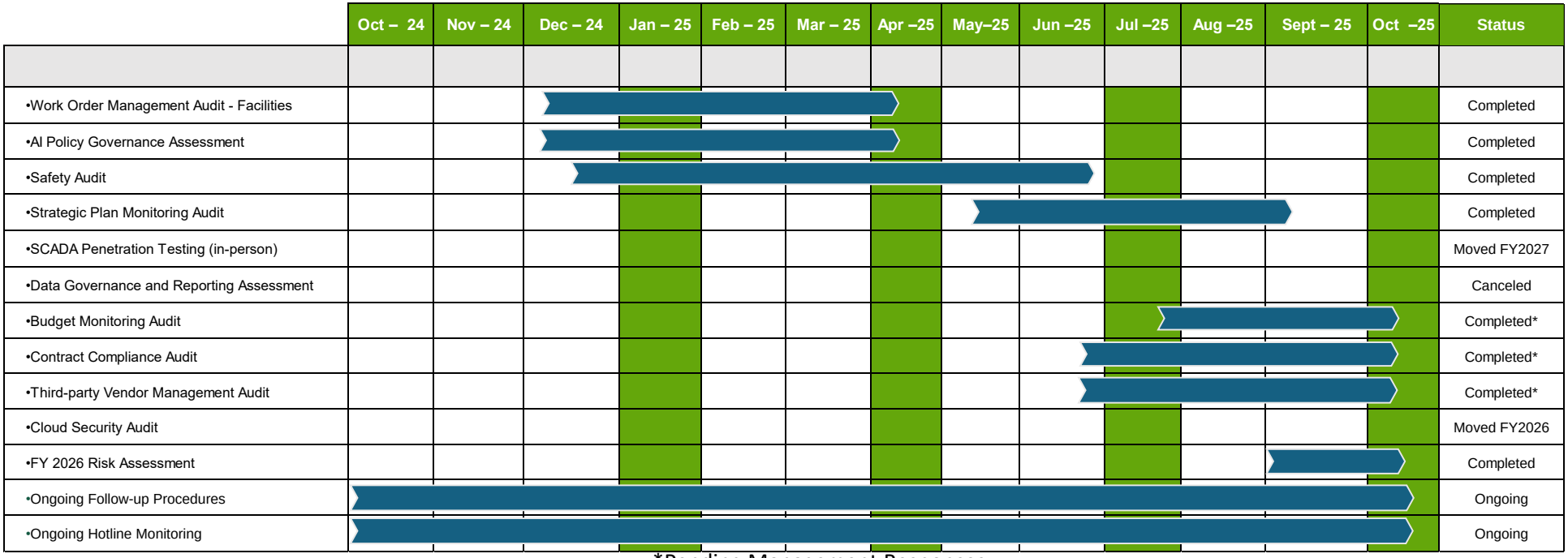
5. Next steps: Establish an ERM Annual Report

FY 2025 Internal Audit Plan

Audit and Risk Committee Report October 23, 2025

1

Internal Audit Plan FY 2025 Timeline & Status



	Oct – 24	Nov – 24	Dec – 24	Jan – 25	Feb – 25	Mar – 25	Apr –25	May–25	Jun –25	Jul –25	Aug –25	Sept – 25	Oct –25	Status
•Work Order Management Audit - Facilities														Completed
•AI Policy Governance Assessment														Completed
•Safety Audit														Completed
•Strategic Plan Monitoring Audit														Completed
•SCADA Penetration Testing (in-person)														Moved FY2027
•Data Governance and Reporting Assessment														Canceled
•Budget Monitoring Audit														Completed*
•Contract Compliance Audit														Completed*
•Third-party Vendor Management Audit														Completed*
•Cloud Security Audit														Moved FY2026
•FY 2026 Risk Assessment														Completed
•Ongoing Follow-up Procedures														Ongoing
•Ongoing Hotline Monitoring														Ongoing

*Pending Management Responses

2

FY 2025 Internal Audit Plan – Q4 Completed

- Strategic Plan Monitoring Audit
- External IP Block SCADA Environment Penetration Testing Audit
- Budget Monitoring Audit
- Contract Compliance Audit
- Third Party Vendor Management Audit
- FY2026 Risk Assessment

FY 2025 Internal Audit Plan - Completed

Contract Compliance Audit

We conducted an audit to understand how the contract monitoring process is managed and assess whether the system of internal controls are adequate and appropriate, at the authority level, for promoting and encouraging the achievement of management's objectives in monitoring and oversight. The audit was performed from June 2025 through September 2025.

The audit scope included the following objectives:

1. Ensure that both parties are fulfilling all contractual obligations.
2. Evaluate the organization's contract management framework.
3. Assess the adequacy and effectiveness of the organization's invoice review and approval processes.
4. Evaluate the organization's approach to identifying and mitigating risks related to contract non-compliance.
5. Assess the completeness, accessibility, and maintenance of contract documentation.

FY 2025 Internal Audit Plan - Completed

Contract Compliance Audit

Findings Summary

During the audit, we identified 4 findings. These findings have been categorized and assigned a risk rating of High, Medium, or Low as detailed in the Table.

Themes:

- Policies and Procedures
- Training and Awareness
- Risk Management

Findings (Total:4)	Risk Rating		
Audit Themes	**HIGH**	**MEDIUM**	**LOW**
Policies and Procedures	1	1	0
Risk Management	1	0	0
Training and Awareness	0	0	1
Totals	2	1	1

5

FY 2025 Internal Audit Plan - Completed

Contract Compliance Audit

Process Improvement Opportunity Summary

During the audit, we identified 1 process improvement opportunity. The opportunity has been assigned a risk rating of Low, as detailed in the table.

Audit Objective #5: Assess the completeness, accessibility, and maintenance of contract documentation in accordance with organizational policies, and review records of communications between contracting parties to ensure clarity, transparency, and mutual understanding of contract terms and obligations.

Opportunity (Total: 1)	Risk Rating		
	HIGH	MEDIUM	LOW
Objective #5	0	0	1
Totals	0	0	1

FY 2025 Internal Audit Plan - Completed

Objective 3: Assess the adequacy and effectiveness of the organization's invoice review and approval processes related to contracts, ensuring that payments are accurate, legitimate, and aligned with contractual terms, including payment timelines and authorized amounts.

Finding 1 Rating (High): (*Criteria*) Consultant submits the invoice into Unifier, Project Manager reviews the invoice, Compliance reviews invoice, Project Manager attaches signed payment application and documentation to Sr. Manager for approval. Sr. Manager sends approved invoice to AP for processing of payment. Documentation is stored in Oracle.

(*Condition*) 23 out of 115 invoices tested did not follow proper organizational procedures. Approval information was either not legible, non-existent, the same approver was signing for multiple levels, or the invoice/supporting documentation was not retained.

(*Cause*) Invoices are sometimes approved by proxies but the documentation is not clear when this occurs. Invoice was not retained in Oracle and proper procedures did not occur.

(*Effect*) Failure to pay invoices on time can damage relationships with suppliers. This might lead to strained negotiations, loss of credit terms, or even the supplier refusing to do business in the future. Skipping steps in the payment procedure can result in errors such as overpayments, underpayments, or duplicate payments. These mistakes can be costly and time-consuming to rectify.

FY 2025 Internal Audit Plan - Completed

Recommendation: Review and update the invoice payment process to ensure it is clear, comprehensive, and standardized across the Authority. Document the procedures in an easily accessible format for all relevant staff.

Provide regular training sessions for employees involved in the payment process to ensure they understand the procedures and the importance of following them. Highlight the impacts of non-compliance to emphasize the significance.

Management Action Plan: TBD

FY 2025 Internal Audit Plan - Completed

Objective 4: Evaluate the organization's approach to identifying and mitigating risks related to contract non-compliance, including potential financial penalties and legal liabilities, and assess the effectiveness of controls in place to detect and address conflicts of interest or fraudulent activity within contract management processes.

Finding 2 Rating (High): (*Condition*) DCW utilizes periodic compliance checklists as monitoring tools to ensure adherence to the terms of capital procurement contracts. It is important to note that these checklists are not a substitute for a formal risk identification and mitigation plan, which DCW was not able to provide for the three sampled contracts.

(*Criteria*) For capital procurement contracts, a risk register is maintained throughout the contract lifecycle. This helps in identifying known and unknown risks and planning for contingencies.

(*Cause*) Documents are not organized in a central location to be easily retrievable when needed.

(*Effect*) Without a formal risk register, potential risks may go unnoticed, leaving the Authority vulnerable to unforeseen events that could have been anticipated and managed. In the absence of a mitigation plan, the Authority is likely to respond to risks in a reactive manner rather than proactively managing them, leading to increased disruption and potential financial loss.

FY 2025 Internal Audit Plan - Completed

Recommendation:

Develop a structured framework for risk management that aligns with the organization's goals and industry standards. This framework should outline the processes for identifying, assessing, monitoring, and mitigating risks.

Develop a comprehensive risk register for each contract that includes all identified risks, their potential impacts, likelihood, and mitigation strategies. This document should be dynamic, regularly updated, and easily accessible to relevant stakeholders.

Management Action Plan: TBD

PRIOR AUDIT FINDINGS- FOLLOW UP STATUS

Quarterly Progress Highlights

Seven total prior audit findings were closed, 2 high, 3 moderate and 2 low.

- FY17 Entity Level Assessment: Policies and Procedures
- FY25 Facilities Work Order Management Audit: Non-Compliance of Maximo Standard Operating Procedures (SOPs)

The two oldest engagements were closed:

- The final finding for the FY17 Entity Level Assessment was validated & closed, and the audit was closed.
- The final finding for the FY23 Payroll & Timekeeping Audit was validated and closed.

Only two engagements prior to FY25 remain, both from FY23.

4 engagements were completed, and the corresponding findings have been added.

Open High Risk Prior Audit Findings

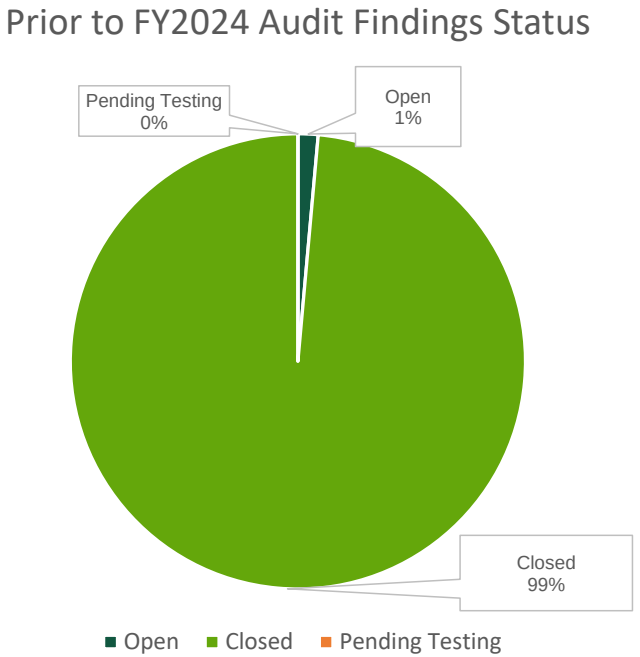
Audit FY	Issue Date	Audit Report and Open Finding	Target Completion Date
2023	10/27/2023	**Fleet Management Audit** ***Lack of current policies and procedures*** *Fleet has drafted a RACI and 15 Authority wide Fleet policies. Legal provided commentary on the Fleet policies submitted and as a result the department has requested an extension to allow time to implement edits identified during Legal's review. The extension will allow time for these changes to be made in collaboration with the Union and for Legal to conduct a final review of the updated policies and standard operating procedures.*	9/30/2025 Extended to 12/31/2025
2025	4/15/2025	**Facilities Work Order Management Audit:** *Facilities team is currently working towards completing the set action plans.*	
		Unaudited Maximo User Access Listing ***Lack of Current Asset Retirement and Disposal Standard Operating Procedures (SOPs)***	11/30/2025 3/31/2026
2025	6/18/2025	**Safety Audit:** Safety team is currently working towards completing the set action plans.	
		User access not monitored for SRS ***Training matrix not routinely updated*** ***Lack of monitoring for corrective actions*** ***Training records not being maintained***	12/31/2025 1/31/2026 1/31/2026 9/30/2026

There are a total of 33 open findings, which include the following 7 high-risk findings.
*The 2 high-risk Contract Compliance Audit findings will be included once we receive management responses.

Legend	
	Target date has not yet come due
	Target date has passed

Status Update on FY17-FY24 Prior Audit Findings

Audit Report/Subject	Report Issue Date	Corrective Actions			
		Total	Open	Closed	Pending Testing
Prior to FY2024 Audit Findings*					
Work Order Management Audit-DWO	7/23/2023	3	1	2	0
Fleet Management Audit	10/27/2023	6	2	4	0
Total Closed Audit Findings		201	0	201	0
	Total	210	3	207	0



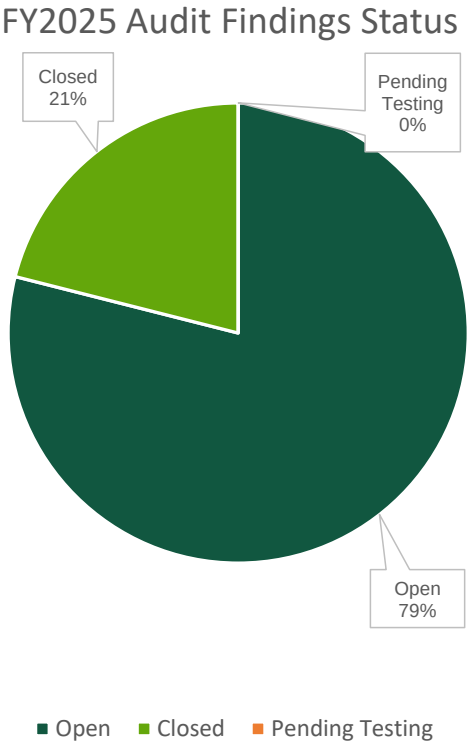
Note: All FY24 Audit Findings have been closed.

- Work Order Management Audit-DWO: Management Action Plan will not be fully implemented until 2028.
- Fleet Management Audit (1): Open finding regarding policies and procedures, estimated completion date was extended again to 12/31/25. As of 9/30, we have received 6 SOPs.
- Fleet Management Audit (2): Open finding regarding the manual tracking of employee credentials estimated completion date was extended again to 10/31/2025. *Note: As of 8/28, 2/3s of the finding evidence has been submitted, new assignments have been set for completing the action plan and are on track to be completed by 10/31.*

* **The remediation of the management action plans are not complete and pending testing, as the policies are not fully approved. To be consistent with other findings these findings were reopened.** **Data before FY2023 was provided by RSM*

Status Update on FY25 Audit Findings

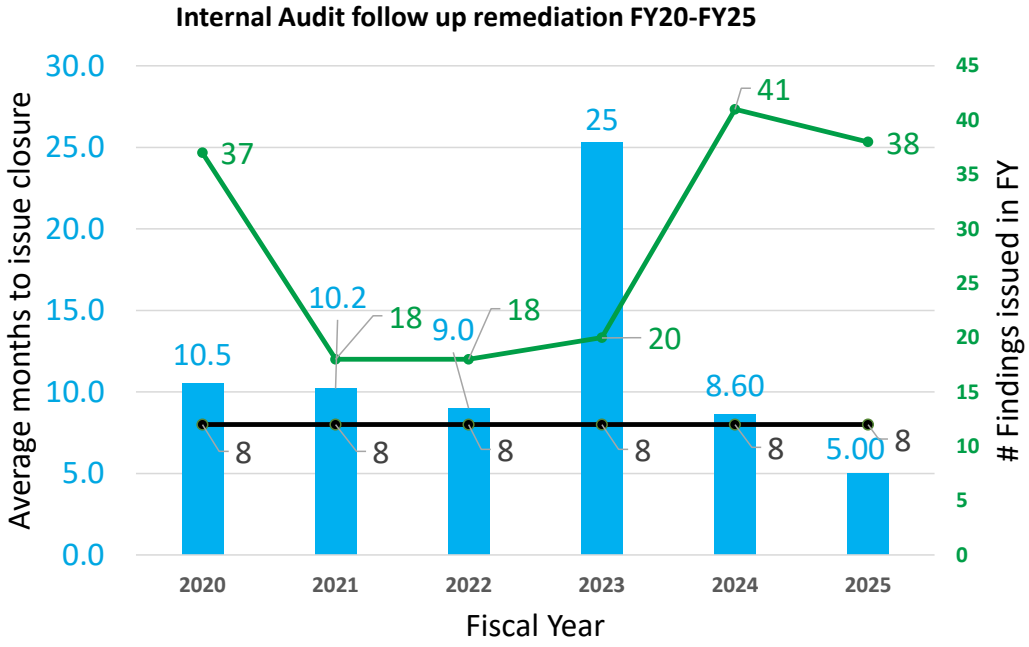
Audit Report/Subject	Draft Report Issue Date	Corrective Actions			
		Total	Open	Closed	Pending Testing
FY 2025 Audit Findings					
Work Order Management-Facilities Audit	4/11/2025	13	7	6	0
Safety Audit	6/18/2025	8	6	2	0
Strategic Plan Monitoring Audit	9/29/2025	3	3	0	0
SCADA Penetration Testing	10/6/2025	4	4	0	0
Budget Monitoring Audit	10/2025	3	3	0	0
Contract Compliance Audit	10/2025	4	4	0	0
Third-Party Vendor Management Audit	10/2025	3	3	0	0
	Total	38	30	8	0



- Work Order Management - Facilities Audit: 4 action plans were completed by 9/30: 1 high risk, 2 moderate risk & 1 low risk findings have been closed
- Safety Audit: 1 moderate risk finding has been closed
- Strategic Plan Monitoring Audit: CB received management action plans and are updating the report to include the plans.
- SCADA Penetration, Budget, Contract Compliance, & Third-Party Vendor: Findings have been presented to management and action plans are being drafted.

Time to closure by fiscal year

The below graph illustrates the average number of months from audit finding issuance to audit finding closure year-over year as of October 2025. Management has made significant improvements to achieve timelier audit finding closure as illustrated by the decline from FY23 to FY24. Management's target time to closure is 8 months.



**Data before FY2023 was provided by RSM*

Allegations Update

Allegations Update

Below is a summary of the cases received in FY25 as of October 15, 2025. There are four open cases.

FY 25 Allegation Summary	
FY 25 Allegations Received	19
FY 25 Cases Closed	15
FY 25 Allegations Open	4

FY 25 Open Allegation Breakdown
Four cases are being investigated. Two of the above cases were logged as two calls each.

Allegation Source	
Hotline	15
Management Alert	4
Employee Email	0
Personal Conversation	0

FY 25 Closed Allegation Breakdown*	
Fraud, Waste, and Abuse Related Allegations:	
Theft of Time	1
Theft or Misuse of Company Assets	1
Policy Issues	2
Employee Relations	2
Sexual Harassment	1
Substance Abuse	0
Wage/Hour Issues	0
Workplace Violence/Threats	1

Total Allegations by Fiscal Year:

Year	FY 20	FY 21	FY 22	FY 23	FY 24
# of Cases	10	7	18	15	25
Action Taken	0	0	2	2	1

FY25 Allegations by Quarter:

Year	Q1	Q2	Q3	Q4	Total
# of Cases	4	4	1	10	19
Action Taken	1	2	0	5	8

*Calls that do not pertain to fraud, waste, or abuse are automatically referred to the appropriate department head and closed by Internal Audit. These calls will never result in corrective action by Internal Audit and are not included in the FY25 Closed Allegation Breakdown

Contacts

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Appendix

FY 2025 Internal Audit Plan - Completed

Strategic Plan Monitoring Audit

Based upon the DC Water FY2025 Risk Assessment results, we conducted an audit to evaluate the controls in place regarding the creations, updating, enforcing, monitoring, validating, and reporting out on the strategic plan initiatives. The data examined ranged from January 1, 2022, through April 30, 2025. The audit scope included the following objectives:

1. Creation: Review the plan creation process for the assignment of roles and responsibilities, key leadership buy-in, identification of goals and objectives, resource allocation, and the development of tactical plans.
2. Updates and Validation: Examine the process for identifying, designing, approving and implementing changes to objectives to the plan based on current and emerging strengths, threats, weaknesses, and opportunities internally and externally.
3. Enforcement: Assess leaderships methodology for maintaining accountability to ensure plan goals and objectives are being achieved on time, effectively and as desired.
4. Monitoring: Evaluate the collection of data, key performance indicators to measure progress, initiatives, and the related communication protocols.
5. Reporting: Assess the effectiveness and efficiency of information sharing and reporting on key results, plan development, execution and monitoring.

The audit was performed May 2025 through August 2025.

FY 2025 Internal Audit Plan - Completed

Strategic Plan Monitoring Audit

Findings Summary

During the audit, we identified 3 findings. These findings have been categorized and assigned a risk rating of High, Medium, or Low, as detailed in the Table.

Themes:

- Governance and Oversight
- Policies and Procedures

The detailed recommendations are further described in the Findings, Process Improvements & Recommendations section of this report.

Findings (Total:3)	Risk Rating		
Audit Themes	**HIGH**	**MEDIUM**	**LOW**
Governance and Oversight	0	1	1
Policies and Procedures	0	0	1
Totals	0	1	2

FY 2025 Internal Audit Plan - Completed

Strategic Plan Monitoring Audit

Process Improvement Opportunity Summary

During the audit, we identified 1 process improvement opportunity. The opportunities have been assigned a risk rating of High, Medium, or Low, as detailed in the table.

Audit Objective #3: Enforcement: Assess leaderships methodology for maintaining accountability to ensure plan goals and objectives are being achieved on time, effectively and as desired.

The detailed recommendations are further described in the Findings, Process Improvements & Recommendations section of the report.

Opportunity (Total: 1)	Risk Rating		
	HIGH	MEDIUM	LOW
Objective #1	0	0	0
Objective #2	0	0	0
Objective #3	0	0	1
Objective #4	0	0	0
Objective #5	0	0	0
Totals	0	0	1

FY 2025 Internal Audit Plan - Completed

Budget Monitoring Audit

We conducted this audit to (1) understand how the budget process is managed and monitored and (2) assess whether the system of internal controls are adequate and appropriate at the department level for promoting and encouraging the achievement of management's objectives. We performed this audit from June 2025 through September 2025. The audit scope included the following objectives:

1. **Compliance Verification**: Ensure that budgetary procedures and practices comply with relevant laws, regulations, and internal policies.
2. **Budget Accuracy**: Assess the accuracy and reliability of budgetary data and assumptions used in preparing the budget.
3. **Performance Evaluation**: Evaluate whether budgetary objectives and targets are being met and identify any significant variances.
4. **Financial Control**: Examine the effectiveness of controls over budget preparation, approval, and monitoring processes.
5. **Integration Processes**: Evaluate the integration with other planning and control functions, the coordination with capital planning, performance management, and risk assessments.

FY 2025 Internal Audit Plan - Completed

Budget Monitoring Audit

Findings Summary

We identified 3 findings during the audit. These findings are categorized and assigned a risk rating of Medium or Low, as shown in the table.

Themes:

- *Governance and Oversight* - Focuses on the framework and structures in place to ensure accountability, transparency, and effective decision-making within DC Water. We examined how leadership oversees operations, manages risks, and ensures compliance with regulations and strategic objectives.

- *Policies and Procedures* - Assesses the adequacy, clarity, and implementation of DC Water's operational budget processes. We reviewed whether they are up-to-date, aligned with best practices, and effectively communicated and enforced.

Finding (Total: 3)	Risk Rating		
Audit Theme	**HIGH**	**MEDIUM**	**LOW**
Governance and Oversight	0	2	0
Policies and Procedures	0	0	1
Totals	0	2	1

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FY 2025 Internal Audit Plan - Completed

Budget Monitoring Audit

Process Improvement Summary

We identified 4 process improvement opportunities during the audit. These opportunities are assigned a risk rating of Low, as shown in the table.

Objective #2: Assess the accuracy and reliability of budgetary data and assumptions used in preparing the budget.

Objective #4: Examine the effectiveness of controls over budget preparation, approval, and monitoring.

Objective #6: Assess whether resources are being allocated and used efficiently to achieve DC Water's goals.

Objective #8: Evaluate the adequacy and timeliness of budgetary reporting and communication to stakeholders.

The detailed recommendations are further described in the Findings, Recommendations, and Process Improvements sections of this report.

Opportunity (Total: 4)	Risk Rating		
	HIGH	MEDIUM	LOW
Budget Accuracy	0	0	1
Financial Control	0	0	1
Resource Allocation	0	0	1
Stakeholder Feedback	0	0	1
Totals	0	0	4

FY 2025 Internal Audit Plan - Completed

Third - Party Vendor Risk Management Audit

Based upon the DC Water FY2025 Risk Assessment results, we conducted an audit to understand how the procurement process is managed and monitored and assess whether the system of internal controls are adequate and appropriate, at the department level, for promoting and encouraging the achievement of management's objectives. We performed this audit from June 2025 through September 2025.

The audit scope included the following objectives:

1. Evaluate the Effectiveness of Program Management: Assess the organization's comprehensive program in place for managing third-party vendor risks that guide the overall vendor risk management strategy.
2. Review Planning and Due Diligence Processes: Determine the adequacy of the planning and due diligence processes for identifying and evaluating potential risks associated with third-party vendors before engagement.
3. Assess Vendor Classification and Risk Rating Systems: Evaluate the systems and criteria used to classify vendors and assign risk ratings.
4. Examine Contract Management Practices: Review the organization's contract management practices to ensure that contracts with third-party vendors include essential risk mitigation and compliance clauses.
5. Analyze Ongoing Monitoring and Performance Evaluation: Assess the ongoing monitoring routines for third-party vendors to ensure that vendor activities align with contractual obligations and organizational standards.
6. Evaluate Vendor Access and Security Controls: Examine the security and access controls in place for managing and monitoring vendor access to the organization's systems and data.
7. Review Vendor Termination and Transition Procedures: Evaluate the risk management procedures for terminating vendor relationships and ensure organizational data and resources are protected and retained.

FY 2025 Internal Audit Plan - Completed

Third - Party Vendor Risk Management Audit Findings Summary

We identified three findings during the audit. These findings are categorized and assigned a risk rating of High, Medium, or Low, as detailed in the Table.

Control Activities:

- *Governance and Oversight* - Focuses on the framework and structures in place to ensure accountability, transparency, and effective decision-making within DC Water. It examines how leadership oversees operations, manages risks, and ensures compliance with regulations and objectives.
- *Policies and Procedures* - Assesses the adequacy, clarity, and implementation of DC Water's operational processes. It looks at whether they are up-to-date, aligned with best practices, and effectively communicated and enforced.

Findings (Total: 3)	Risk Rating		
Control Activities	**HIGH**	**MEDIUM**	**LOW**
Governance and Oversight	0	1	0
Policies and Procedures	0	1	1
Totals	0	2	1

FY 2025 Internal Audit Plan - Completed

Third - Party Vendor Risk Management Audit

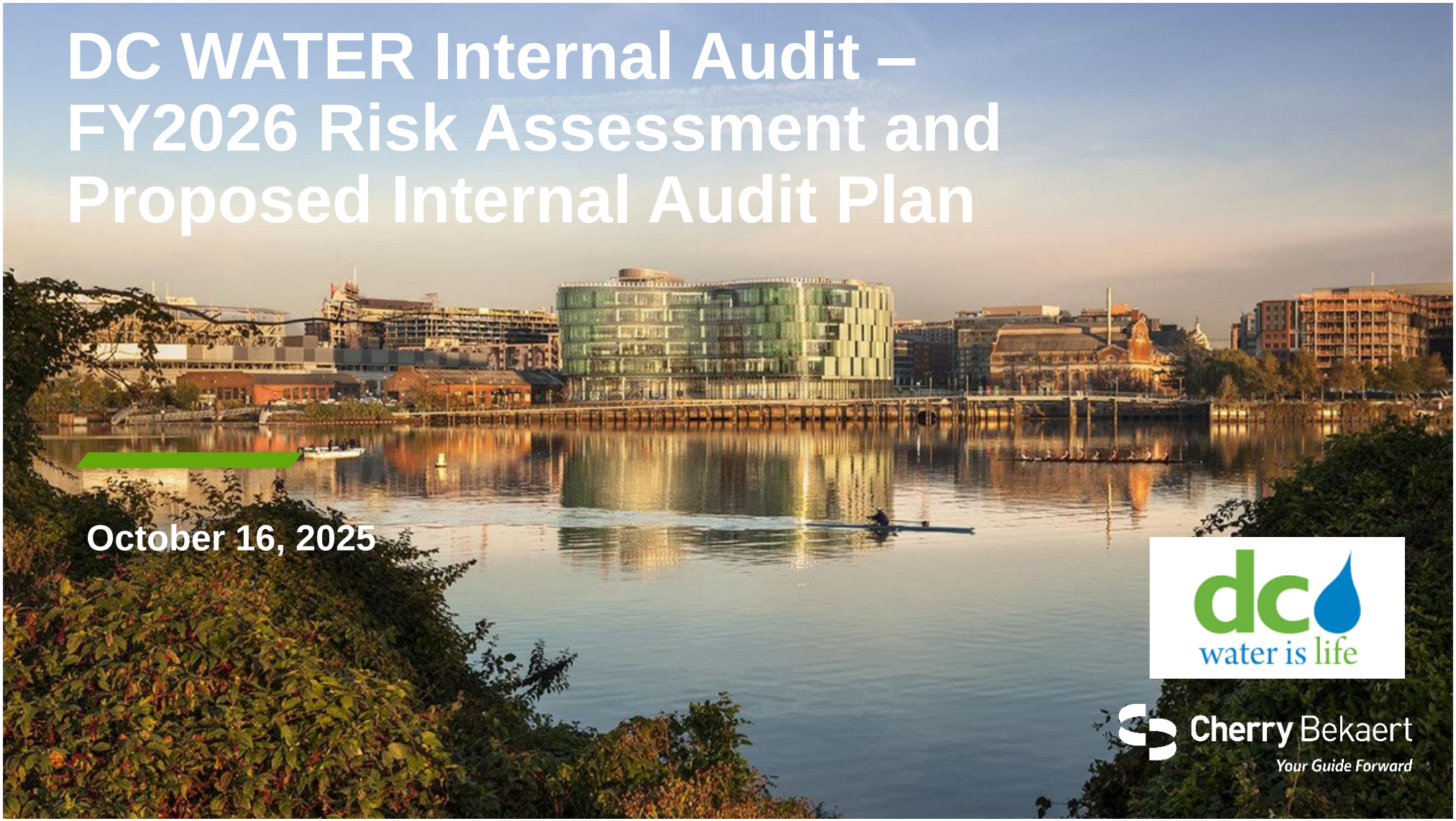
Process Improvement Opportunity Summary

We identified one process improvement opportunity during the audit. This opportunity is assigned a risk rating of Low, as sho in the table.

Audit Objective #1: **Evaluate the Effectiveness of Program Management**: Assess whether the organization has a comprehensive program in place for managing third-party vendor risks, including clear governance structures and compliance with policies, procedures and regulations that guide the overall vendor risk management strategy.

We describe this opportunity further in the Findings, Recommendations, and Process Improvements section of the report.

Opportunity (Total: 1)	Risk Rating		
	HIGH	MEDIUM	LOW
Objective #1	0	0	1
Totals	0	0	1


DC WATER Internal Audit –
FY2026 Risk Assessment and
Proposed Internal Audit Plan
October 16, 2025
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Contents

FY26 Risk Assessment

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Risk Assessment Approach

Survey

- Issued an enterprise risk assessment survey to DCW Board members to evaluate inherent risks to the DCW environment.
- Issued an enterprise risk assessment survey to DCW senior leadership to evaluate inherent risks to the DCW environment.
- Feedback was collected electronically.

Analysis

- Synthesized risks by department. During this process, the engagement team reviewed the results of the senior leadership survey results and using their best collective judgment, ascribed a risk rating (high, medium, or low) to each risk category under likelihood and impact for each department.

Internal Audit Plan

- Ranked and prioritized potential audits based on risk assessment results, Management priorities, and resources to ensure the greatest risks are addressed holistically.

Reporting

- Prepared a draft report that includes risk assessment results and the proposed FY2026 internal audit plan, the final report and presentation.

Assessment Criteria

Likelihood and Impact Ratings

Likelihood		Impact	
High	Immediate and high degree of vulnerability such that it is critical that the risk be managed and controlled in order for this area to achieve its objectives. If not properly controlled, that area could have a serious, long-term, or detrimental effect on operations, internal controls and the achievement or organizational goals and objectives.	High	If an event occurs, the financial ramifications would be severe and/or operations would suffer long standing consequences.
Medium	Risk present should be addressed and controlled but the probability is not as severe as defined above. If not properly controlled, the area could have some impact on operations and internal controls, but achievement of organizational goals and objectives will still be met.	Medium	Indicates that the resulting consequences of an event would be negative and must be managed but would not have a substantial effect on finance or on-going operations.
Low	The threat of a serious event occurring is either non-existent or remote. The area should be managed but the level of risk response is limited.	Low	Indicates that the event occurring would have little or no impact financially or operationally.

DCW Leadership Involvement

The risk assessment survey was distributed across all DCW departments including the following:

#	Name	Title
1	**Korey Gray**	Vice-President & Chief Procurement Officer
2	**Nelson Sims**	Director, Cyber Security Services
3	**Paul Guttridge**	Director, Shared Services and Asset Management
4	**Ecudemio Gutierrez II**	Director, Safety
5	**John T. Pappajohn**	Director of Procurement, Goods & Services
6	**Cheryl Jackson-Brockett**	Director, IT Customer Engagement Services
7	**Tanya Deleon**	Manager, Risk | Finance Accounting Budget
8	**Ivan Boykin**	Vice-President, Finance
9	**Moussa Wone**	Vice-President, Clean Rivers Project
10	**Henok Getahun**	Controller
11	**Dusti Lowndes**	Director, Emergency Management
12	**Syed Khalil**	Vice-President, Rates & Revenue
13	**Shawn A. Brown**	Vice President, Employment, Labor, and HR Compliance
14	**Meisha D. Thomas**	Director, Customer Care
15	**Marcus McKenzie**	Sr. Manager, Customer Care, CIS & Performance Control
16	**Meena Gowda**	Vice-President & Deputy General Counsel
17	**Lola Oyeyemi**	Vice-President, Budget
18	**Matt Ries**	Vice-President, Strategy & Performance

#	Name	Title
19	**Matt Brown***	Chief Financial Officer and Executive Vice-President, Finance and Procurement
20	**Wayne Griffith***	Chief of Staff and Executive Vice President, Strategy & Performance
21	**Amber Jackson***	Chief People Officer, and Executive Vice-President, People & Talent
22	**Kirsten Williams***	Chief Administrative Officer and Executive Vice-President
23	**David L. Gadis***	CEO and General Manager
24	**Marc Battle***	Chief Legal Officer and EVP, Legal Affairs
25	**Tony Giancola**	Board Member, DC
26	**Christopher Herrington**	Board Member, Fairfax County, VA
27	**Jed Ross**	Board Member, DC
28	**Floyd Holt**	Board Member, Prince George's County, MD
29	**Rachna Butani Bhatt**	Principal Board Member
30	**Dr. Unique N. Morris-Hughes**	Board Chair
31	**Fariba Kassiri**	Board Member, Montgomery County, MD
32	**Chris M. Collier**	Vice-President, Water Operations
33	**Salil Kharkar**	Senior Technical Advisor to the CEO
34	**Gregory Hope**	Deputy General Counsel

**SET*

The following departments did not participate in the survey: Administration, People and Talent, Legal, Shared Services & Asset Management and Procurement

Top Survey Risks

Internal Audit distributed a risk assessment survey to all 11 Board members, of which we received 9 responses. The top 6 enterprise-wide risks that Board members identified as a priority to DC Water's success in FY26 were the following:

- Financials & Reporting
- Legal & Regulatory Compliance
- People/Culture (Talent Acquisition & Employee Quality and Knowledge)
- Operational
- Cybersecurity
- Governance Reporting & Communication

Internal Audit distributed a risk assessment survey to approximately 27 members of DC Water leadership, of which we received 12 responses*. The top five enterprise-wide risks that leadership identified as a priority to DC Water's success in FY26 were the following:

- Financials & Reporting
- Legal & Regulatory Compliance
- People/Culture (Talent Acquisition & Employee Quality and Knowledge)
- Pressure to Perform
- Reputational Risk

***The following departments did not participate in the survey:** Administration, People and Talent, Legal, Shared Services & Asset Management and Procurement

Overall Top Survey Risk Themes

Below are the definition for the top 8 risk themes that emerged during the internal audit risk assessment this year.

1) **Financials & Reporting:** Risk of potential financial loss or instability that can arise from various factors affecting the organization. Loss exposure due to risk and ineffective controls could result in material misstatement in financial reporting.
2) **Legal & Regulatory Compliance:** Degree of regulatory oversight or compliance requirements associated with the activity at DCW.
3) **People/Culture (Talent Acquisition & Employee Quality and Knowledge) Risk:** Risk with the potential challenges and uncertainties the Authority faces during the process of identifying, attracting, and hiring suitable candidates for open positions. Also, risk with employees 'experience, education, and length of service in current role, including known quality or knowledge issues.
4) **Pressure to Perform:** Risk associated with the level of expectations from internal and external parties.

Overall Top Survey Risk Themes (cont'd)

Below are the definition for the top 8 risk themes that emerged during the internal audit risk assessment this year.

5) **Reputational Risk:** Risk associated with the ability to maintain or communicate the Authority's commitment to achieving objectives and executing its mission in an ethical and effective manner.

6) **Operational:** Risk of potential loss from failed or inadequate internal processes, people, and systems, or from external events.

7) **Cybersecurity:** Risk of the potential for loss, damage, or disruption to the Authority's data, systems, or networks due to cyber threats or attacks.

8) **Board Governance Reporting and Communication:** Lack of transparency into the current risk profile of the Authority and management's risk response.

Proposed FY2026 Internal Audit Plan

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Internal Audit Execution Approach

Project Types:

- **Cycle audits** - Conduct formal reviews of management's controls at a specified frequency based on highly transactional processes that have elevated risk exposure across the industry.
- **Ad hoc audits** - Perform formal reviews of management's control environment over a specific area/process with elevated risk or limited audit exposure.
- **Management assessments** - Leverage Internal Audit's expertise and institutional knowledge to assist in identifying process improvements, best practices, automation opportunities, benchmarking, etc. Assessment results will be delivered to management to help inform future strategic decision-making.

Approach:

- For each audit conducted, Internal Audit evaluates the design and operating effectiveness of the internal control environment (draft process flowcharts, establish risk and control matrix, conduct sample-based transactional testing, issue audit report). Report is issued to management and the Board.
- For management assessments conducted, Internal Audit will review and analyze existing processes and data to identify strategic improvement opportunities for management. The report is issued directly to management.

Proposed FY2026 Internal Audit Plan

Based on the risk assessment results, this is the proposed FY26 internal audit plan which includes cycle audits, ad hoc and management assessments. The intended scope for each engagement is included on the next 4 project justification slides.

DCW Proposed Internal Audit	Cycle Audit	Ad Hoc	Management Assessment
Information Technology			
1 Cloud Security		x	
2 Operational Technology Resiliency Audit		x	
Finance, Procurement & Compliance			
3 Customer Billing and Collections Audit	x		
4 Procurement, Contracting, & Contract Compliance Audit	x		
People and Talent			
5 Recruitment, Performance Evaluation, Compensation Analysis & Training/LMS Assessment			x

DCW Proposed Internal Audit	Cycle Audit	Ad Hoc	Management Assessment
Administration			
6 Asset Management Lifecycle			x
7 Work Order Management - Department of Maintenance Services Audit	x		
8 Emergency Management Policy Gap Analysis		x	
9 Physical Security - HQO & Fort Reno Audit	x		
Legal			
10 Legal Operational Audit		x	
Ongoing Activities			
11 Hotline Case Management			
12 Open Action Items - Remediation & Follow Up			
Authority-Wide			
13 FY27 Risk Assessment			

Note: The Cloud Security Audit and Data Governance and Reporting Assessment were not completed in FY25. The Cloud Security audit has been moved to FY26. The SCADA audit has been tentatively pushed to FY27 to allow Management time to prepare. The Operational Technology Resiliency Audit has been scheduled for FY26.
Note: If the top risk areas exceed the capacity to execute the internal audit plan the remaining risks will be deferred to the next year.

Proposed FY2026 Plan Project Justifications

Auditable Entity	Project Justification
Cloud Security	• DC Water has transitioned to cloud-based applications to accommodate the evolving operation needs to be flexible and scalable. Internal Audit will evaluate the security posture of DC Water's Azure cloud environment by conducting a configuration security scan and assessing the architecture's adherence to best practice.
Operational Technology Resiliency Audit	• Protecting sensitive data and maintaining system integrity and ability to effectively deliver services are crucial to DC Water's . Internal Audit will perform a non-technical resiliency assessment of DC Waters operational systems to identify potential gaps and recommend improvements to improve resiliency. This audit will enhance DC Water's operational, cybersecurity, and technology posture, ensuring that critical operations will continue to deliver services to stakeholders in a manner they have come to expect.
Customer Billing and Collections Audit	• Ensuring the accuracy and efficiency of DC Water's customer billing and collections processes that are vital for maintaining financial stability and customer trust. Internal audit will evaluate these processes to identify discrepancies, recommend streamlining operations, and enhance cash flow management. By addressing any inefficiencies and potential errors, we expect to make recommendations that will reduce revenue leakage and improve customer satisfaction. Ultimately, this audit will help optimize the financial operations, ensuring timely collections and robust financial health.

Proposed FY2026 Plan Project Justifications

Auditable Entity	Project Justification
Procurement, Contracting, & Contract Compliance Audit	• Conduct a comprehensive review of the procedures involved in contract development during the procurement process. This includes, but is not limited to, evaluating manuals, standard operating procedures (SOPs), designated stakeholders, training protocols, employee turnover considerations, the contract review (legal sufficiency) and approval workflows. Additionally, Internal Audit will evaluate three individual contracts from departments throughout the Authority. Internal Audit will evaluate for compliance with contract terms and conditions, contract monitoring best practices, and invoice payment controls.
Recruitment, Performance Evaluation, Compensation Analysis & Training/LMS Assessment	• Evaluation of the talent acquisition and performance evaluation processes based on job roles. Review of the equity/fairness of practices related to union vs. non-union and their impact on wages, future raises, promotions, and retirement calculations. As training requirements evolve, it is critical to assess whether the Learning Management System (LMS) content, functionality, and user experience remain relevant, efficient, and aligned with DC Water's objectives. Internal Audit will evaluate the effectiveness, compliance and usability of the LMS platform in supporting employee learning and development. Assess if training content is current, relevant, and aligned with organizational goals and regulatory requirements. Additionally, IA will examine user engagement, system performance, data accuracy, and the platform's reporting capabilities to ensure a comprehensive and impactful learning experience.

Proposed FY2026 Plan Project Justifications

Auditable Entity	Project Justification
Asset Management Lifecyle	• Audit of the DCW asset management practices throughout the entire asset lifecycle including acquisition, deployment, maintenance, depreciation to disposal.
Work Order Management - Department of Maintenance Services	• The Department of Maintenance Services (DMS) has a responsibility to maintain safe and properly functioning electrical and mechanical process equipment at the Blue Plains Wastewater Treatment Plant, a duty which requires the timely addressing of work orders when problems arise. Internal Audit will evaluate the controls surrounding appropriate workflow, data capture, and overall utilization of system(s) to quantify the effectiveness of asset management and execute on data-driven strategic decisions.
Emergency Management Policy Gap Analysis	• The Office of Emergency Management has a suite of emergency response plans, policies, and procedures both for general emergency response and incident specific responses (drinking water contamination, winter weather, flooding, etc.). Conduct a departmental policy and standard operating procedure gap analysis on all procedures to determine whether documented policies exist, assess the maturity of their composition, evaluate the adequacy of the review

Proposed FY2026 Plan Project Justifications

Auditable Entity	Project Justification
Physical Security - HQO & Fort Reno	• Physical security vulnerabilities could lead to unauthorized access, theft, or safety risks. Internal Audit will evaluate the effectiveness of current security measures, identify potential vulnerabilities in the protection of personnel, assets, and facilities. This audit aims to strengthen the organization's physical security posture, support compliance with relevant regulations, and reduce risks related to unauthorized access, theft, or disruption of operations.
Legal Operational Audit	• Evaluate the internal control environment of the legal department function and operations including regulatory compliance, litigation, FOIA, contract, employment and leadership counsel. Internal Audit will provide recommendations to enhance performance, mitigate legal risks, and support strategic decision-making.

Audit Execution Logistic Updates

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Audit Execution Updates

Based upon the FY25 internal audit plan execution Cherry Bekaert will be implementing several new processes to improve audit execution efficiency for FY26.

Points of Contact	• Each audit should be assigned a primary and secondary contact for information sharing.
Data Collection	• Special requests may be submitted to use the “I” drive as a mechanism for information sharing during audit execution.
Follow Up	• Implement an internal findings tracker for audit remediation until closure.

Audit Execution Updates

This is an example of the audit finding remediation tracker that should be leveraged to provide status on management action plans until closure.

Title	Response	Target Completion	Responsible Party	Finding	Comments	Comple	Item Type	Path
Objective 4, Finding 12	Facilities will look at process improvements to include more and relevant performance indicators and metrics such as scheduled compliance, asset availability and usage, work order backlog, and labor hours, based on industry standards. Refer to finding 5.	9/30/2025	Tayo Olatunji;#9;#Karla Dimitri (CTR);#30	Medium	completion date. 8/28/25: This item tracks with finding 5. On track to meet 9/30/25 completion date. 8/7/25: This finding is closely aligned with finding 5. 1) Looking at process improvements to include more and relevant performance indicators and metrics: scheduled compliance, asset availability and usage, work order backlog, and labor hours 2) Checking industry standards for comparison and alignment 3) Reviewing existing work order fields list and comparing with	FALSE	Item	sites/FacilitiesDepartment/Lists/Audit Findings MAPs

Appendix:

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Illustrative 5 Year Internal Audit Plan

CB Legend:		CB	RSM years 2-5 ---->				
Cycle Audit		Year 1	Year 2	Year 3	Year 4	Year 5	Frequency
Management Assessment	FY:	FY2026					
Ad Hoc	Count:	10	11	10	12	11	
Ongoing Activities	Administration						
		Physical Security - HQO & Fort Reno	Physical Security - Blue Plains		Physical Security - Location TBD		Every 2 years (rotating locations)
RSM Legend:		Billing and Collections	Physical Security - Bryant Street		Physical Security - Location TBD		Every 2 years (rotating locations)
Ad Hoc			Billing and Collections			Billing and Collections	Every 3 years
Business Process Cycle					Strategic Plan Monitoring		Every 3 years
IT Ad Hoc		Asset Management Lifecycle		Business Continuity Assessment (OEM)	ESG Management Assessment	Fleet Management Audit	Ad Hoc
IT Cycle		Emergency Management Policy Gap Analysis			Customer Complaints Assessment		Ad Hoc
	Finance, Procurement & Compliance						
			Payroll & Timekeeping			Payroll & Timekeeping	Every 3 years
			Accounts Payable			Accounts Payable	Every 3 years
				Purchasing Card			Every 3 years
		Procurement, Contracting, & Contract Compliance	Contract Compliance	Contract Compliance	Contract Compliance	Contract Compliance	Every 1 year
				Procurement		Procurement	Every 2 years
			Materials Management		Grand Administration	Annual Budget Process Audit	Ad Hoc
	People & Talent						
		Recruitment, Performance Evaluation, Compensation Analysis & Training/LMS Assessment Audit		Training and Recruiting			Every 3 years
						Succession Planning	Ad Hoc
	Information Technology						
		Cloud Security	Applications Inventory and Mapping Assessment	IT Contract Management & Service Provic	Oracle ITGC and SOD Audit	Data Governance and Strategy	Ad Hoc
		Operational Technology Resiliency		Records Management Audit			Ad Hoc
			Internal and External Network Pen Testing	PCS Penetration Testing	Internal and External Network Pen Testing	External Wi-Fi Penetration Testing	Every 2 years (Int/Ext pen testing in off years, rotating systems)
	Operations & Engineering						
		Work Order Management - Department of Maintenance Services (DMS)	Work Order Management - DMS	Work Order Management - DSO	Work Order Management - DWO	Work Order Management - DPSO	Every 1 year (rotating departments)
					Construction Design and Asset Management		Ad Hoc
					Business Development Plan Subcontractor Assessment		Ad Hoc
	Government & Legal Affairs						
		Legal Operational Audit	Compliance Monitoring Assessment	Legal Operations Case Management Audit			Ad Hoc
	Ongoing						
		Hotline Case Management	Hotline Case Management	Hotline Case Management	Hotline Case Management	Hotline Case Management	
		Open Action Items - Remediation & Follow Up	Open Action Items - Remediation & Follow Up	Open Action Items - Remediation & Follov	Open Action Items - Remediation & Follow Up	Open Action Items - Remediation & Follow Up	
		FY27 Risk Assessment	FY Risk Assessment	FY Risk Assessment	FY Risk Assessment	FY Risk Assessment	

FY25 Prior Audits Performed by Cherry Bekaert

- Work Order Management
- AI Policy Assessment*
- Safety Audit
- Strategic Plan Monitoring
- Budget Plan Monitoring
- Contract Compliance
- Third-Party Management

*Management Assessment