



625 St. Joseph Street
New Orleans, LA 70165

504.529.2837 or 52.WATER

December 10, 2025

The Audit Committee met on Wednesday, December 10, 2025, in the Executive Boardroom. The meeting convened at approximately 10:55 a.m.

Present

Director H. Davis Cole, Chair
Director Tamika Duplessis PhD, Vice Chair

Members Absent

Councilmember Freddie King III
Director Tyler Antrup

PRESENTATION ITEM

A. 4th Quarter Audit Update - Chief Audit Executive, Ed Sutherland

Mr. Sutherland presented the 4th Quarter Internal Audit Department Update, which included the culmination of a QA/QC review of the utility's fixed rate billing. This was an advisory engagement that was included in the 2025 Audit Plan due to the passage of House Bill 965 of the 2024 Legislative Session; and a subsequent request for bill recalculation support from the Customer Service Department.

Internal Audit conducted recalculations for five batches of bills throughout the year, with the final batch completed by the end of the third quarter. As Smart Meter installation has reached substantial completion, fixed rate billing is now nearing its conclusion, with only 364 accounts still receiving these bills.

Mr. Sutherland also reported that the Service Connections & Inspections Review is in the Management Response Period; the Act 393 Review is in the testing phase; the Vehicle Rentals & Leasing review is underway and Records Retention efforts are ongoing. The Audit Committee recommended a review of the utility's usage of Heavy Equipment.

Lastly, preparations and planning for the 2026 Audit Plan are set to commence before the end of the calendar year.

PUBLIC COMMENT

- Mr. Jessie Perkins, a local resident and former SWBNO employee, shared comments and concerns about Drainage.



625 St. Joseph Street
New Orleans, LA 70165

504.529.2837 or 52.WATER

ADJOURNMENT

There being no further business to come before the Audit Committee, Director Cole made a motion to adjourn. Director Duplessis moved. Director Cole seconded. The motion carried. The meeting was adjourned at approximately 11:14 a.m.