



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

March 11, 2026

The Audit Committee met on March 11, 2026, in the Carrollton Plant Auditorium. The meeting convened at approximately 10:01 a.m.

Members Present:

Director H. Davis Cole – Chair
Director Ariane Greenidge

Members Absent

Director Tyler Antrup – Vice Chair
Director Jason Hughes
Director Amy Woodfin

Non-members Present:

Director Kimberly Thomas

PRESENTATION ITEM:

A. 1st Quarter Audit Department Update – Ed Sutherland, Chief Audit Executive, SWBNO

Mr. Sutherland presented the internal audit findings from a December 2025 report focused on Service Connections and Inspections. He shared nine findings and recommendations from the report regarding policies and procedures for service cuts and inspections, application intake, contractor administration fees, account creation chronology, work order production system, SWBNO permitting, utility contractor licensing, construction QA/QC, and shared mailbox access and usage.

In addition, Mr. Sutherland noted three upcoming tasks for the utility: 1) retrieving a blanket permit from the Department of Public Works; 2) implementing the new Dayforce - Human Resources application, and 3) increasing staffing capacity for the Audit department.

Mr. Sutherland also shared the department's 2026 audit plan, which focuses on: 1) executive leadership training and response succession; 2) warehousing follow-up; 3) a review of time clock installation; and 4) streamlining and modernizing internal processes and tightening controls for the utility's Meter Shop.

ACTION ITEM:

A. Resolution (R-031-2026) Authorizing Performance of Internal Audit Plan

- Resolution (R-031-2026) was deferred to the Board of Directors meeting due to the lack of a quorum.



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PUBLIC COMMENT:

- None

ADJOURNMENT

There being no further business to come before the Audit Committee, Director Cole called for a motion to adjourn. Director Greenidge moved. Director Cole seconded. The motion carried. The meeting was adjourned at approximately 10:30 a.m.