



**DISTRICT OF COLUMBIA
Water and Sewer Authority
Board of Directors**

Audit Committee

**Thursday, April 29, 2010
11:00 a.m.**

Meeting Minutes

Committee Members Present

David J. Byrd, Chair
Timothy Firestine
David J. Bardin

Staff Present

Christopher Carew, Chief of Staff
Avis M. Russell, General Counsel
Linda R. Manley, Board Secretary

SC& H Group, LLC

Joseph Freiburger

Call to Order (Item 1)

Mr. Byrd called the meeting to order at approximately 11:40 a.m.

Internal Audit Charter (Item 2)

Mr. Freiburger referred the members to the Internal Audit Charter that was included in the meeting package which was mailed to the Committee in advance of the meeting. Mr. Freiburger explained the purpose of the charter and drew attention to the reference that work will be performed in accordance with the Institute of Internal Auditors Professional Practices Framework. Mr. Freiburger explained the contents of the framework and made available a copy for review to all interested parties. The Committee noted several modifications to the charter and Mr. Freiburger indicated that he would make the revisions and forward the charter to the General Manager's office for review and commentary. The revised document would then be submitted to the Committee for approval at the next meeting.

Internal Audit Activities (Item 3)

Mr. Freiburger presented the Internal Audit status report and described the progress made in completion of the FY 2010 audit plan. A discussion ensued regarding the audit of reimbursed WSSC biosolids charges. Mr. Freiburger explained that Internal Audit had completed the audit for the years of 2003-2005 and identified no unsupported or

erroneous charges. In response to the Committee's question from the last meeting regarding an audit on the submission from WSSC of the 2006-2009 biosolids charges, Mr. Freiburger explained that there would probably be minimal if any recoveries and recommended that these years not be audited at the current time or that a limited audit be performed if deemed necessary. The Committee agreed that it was not practical to perform any additional audits of reimbursed WSSC biosolids charges at this time.

Executive Session (Item 4)

Mr. Byrd then asked that the Audit Committee have an Executive Session with Mr. Freiburger.

Adjournment

The meeting was reconvened and hearing no other business adjourned at approximately 12:47.