FINANCE, GOVERNANCE, & AUDIT COMMITTEE

JEA Headquarters | 1st Floor | Room 120 A & B | 225 North Pearl Street, Jacksonville, FL 32202
October 26, 2026 | 9:00 a.m.
Members: Worth McArthur, Chair, Rick Morales, and Kawanza Suarez – All Board Members are Welcome

WELCOME

Meeting Called to Order
Adoption of Agenda (Action) — Worth McArthur, Chair
Approval of Minutes – January 21, 2026 (Action)

Safety Briefing — Brandon Edwards, Director, Security & Emergency Preparedness

COMMENTS / PRESENTATIONS

Comments from the Public — Public

FOR COMMITTEE CONSIDERATION

- Real Estate Procurement Directive Review (Action)
- Board Governing Documents (Action)
  - Board By-Laws
  - Board Policy Manual
- Annual Board Self-Evaluation

Jordan Pope, Interim Chief Administrative Officer

- Audit Partner Update — John DiSanto, Managing Director, EY

- Internal Audit / Enterprise Risk Management Update
- FY2027 Internal Audit Charter (Action)
- FY2027 Internal Audit Plan (Action)

Lee Montanez, Director, Internal Audit and Enterprise Risk

Ethics Update — Walette Stanford, Director, Ethics

- Quarterly Financial Review
- Residential Bill Metrics

Ted Phillips, Chief Financial Officer

OTHER BUSINESS & CLOSING CONSIDERATIONS

Old & Other New Business / Open Discussion
Announcements – Next Meeting January 21, 2027
Adjournment — Worth McArthur, Chair

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INFORMATIONAL MATERIAL

Appendix A: Finance, Governance, and Audit Committee Meeting Minutes – January 21, 2026

Appendix B: Real Estate Procurement Directive Review

Appendix C: Board Governing Documents: Board By-Laws / Board Policy Manual

Appendix D: Annual Board Self-Evaluation

Appendix E: Audit Partner Update

Appendix F: Internal Audit / Enterprise Risk Management Update

Appendix G: FY2027 Internal Audit Charter

Appendix H: FY2027 Internal Audit Plan

Appendix I: Ethics Update

Appendix J: Residential Bill Metrics

Appendix K: Energy Market Risk Management Report