

BOARD AUDIT COMMITTEE 2020 WORKPLAN

January 1, 2020 to December 31, 2020

#	ACTIVITY	Q1			Q2			Q3			Q4			NOTES
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Board Audit Committee Meeting Dates														
1	Meeting Dates	•	•	•	•	•	•	•	•	•	•	•	•	On-going.
Board Audit Committee Management														
2	Review and update BAC Work Plan	•	•	•	•	•	•	•	•	•	•	•	•	On-going. Schedule open discussion as needed for topics of interest raised at prior BAC meetings.
3	Review and Update Annual Audit Work Plan	•	•	•	•	•	•	•	•	•	•	•	•	Full Board approved Annual Audit Work Plan on 6/25/19.
4	Prepare risk assessment tri-annually													Next Risk Assessment scheduled to be completed in October 2021.
5	Evaluate Board Auditor performance	•												Board Auditor Activity Report to be provided January 2020.
6	Provide status report to full Board quarterly													Report to be provided to Board in non-agenda the month after each BAC meeting.
7	Discuss scope of annual independent auditor training	•												Scheduled for first meeting in 2020.
8	Receive training from independent auditor annually		•											Scheduled for February 2020.
9	Conduct self evaluation annually	•												Scheduled for first meeting in 2020.
10	External Financial Auditor meeting with individual Board members													Schedule as needed.
Board Audit Committee Special Requests														
11	Review staff CAS update every 6 months				•									On-going. Combined with Procurement/CAS Mgmt. Audit Review.
12	QEMS & ISO Overview and Continuous Improvement Methodology Benchmarking Analysis			•										Provide overview of QEMS Process Improvement post ISO de-certification and provide benchmarking analysis for 2020.

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13	Ad-hoc Desk Reviews	•												Discuss scope and approach for the following ad-hoc desk reviews: (1) hiring practices; (2) grant management; and (3) agenda preparation.
14	TAP International, Inc. Contract Budget Analysis	•												Discuss remaining budget and work to be performed for TAP International, Inc. contract to expire on 05/08/2020.
Management and 3rd Party Audits														
15	Review QEMS Annual Internal Audit Report		•											Scheduled for early 2020.
16	Participate in financial statement audit procurement process													Next procurement scheduled for January 2022.
17	Review draft audited financial statements										•			Financial auditor to present and contact Board members.
18	Review Procurement/CAS Management Audit Report				•									
19	Water Utility Fund Audit													Revenue/Cost Allocation audit between North/South zones.
20	Valuing Water as an Asset					•								Update on Research Valuing Water as an Asset
21	Review Contract Change Order Audit Report							•						Provide periodic update on progress being made since audit recommendations were provided.
Audit - Change Order														
22	Review Response to Change Order Audit Final Draft Report	•												
Audit - District Counsel														
23	Review District Counsel Audit Progress Report	•												On-going until audit complete.
24	Review District Counsel Audit Draft Report Presentation													

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25	Review Response to District Counsel Audit Final Draft Report													
Audit - Real Estate														
26	Review Real Estate Audit Progress Report	•												On-going until audit complete.
27	Review Real Estate Audit Draft Report Presentation													
28	Review Response to Real Estate Audit Final Draft Report													
Audit - Construction Project Management (Tentative)														
29	Receive notification of initiated Construction Project Management Audit													
30	Review Construction Project Management Audit Progress Report													On-going until audit complete.
31	Review Construction Project Management Audit Draft Report Presentation													
32	Review Response to Construction Project Management Audit Final Draft Report													
Audit - Supervisory Control and Data Acquisition (Tentative)														
33	Receive notification of initiated Supervisory Control and Data Acquisition Audit													
34	Review Supervisory Control and Data Acquisition Audit Progress Report													On-going until audit complete.
35	Review Supervisory Control and Data Acquisition Audit Draft Report Presentation													
36	Review Response to Supervisory Control and Data Acquisition Audit Final Draft Report													
Audit - Permitting Best Practices (Tentative)														
37	Receive notification of initiated Permitting Best Practices Audit													
38	Review Permitting Best Practices Audit Progress Report													On-going until audit complete.

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39	Review Permitting Best Practices Audit Draft Report Presentation													
40	Review Response to Permitting Best Practices Audit Final Draft Report													
Audit - Risk Management (Tentative)														
41	Receive notification of initiated Risk Management Audit													
42	Review Risk Management Audit Progress Report												On-going until audit complete.	
43	Review Risk Management Audit Draft Report Presentation													
44	Review Response to Risk Management Audit Final Draft Report													
Audit - Billing and Collections (Tentative)														
45	Receive notification of initiated Billing and Collections Audit													
46	Review Billing and Collections Audit Progress Report												On-going until audit complete.	
47	Review Billing and Collections Audit Draft Report Presentation													
48	Review Response to Billing and Collections Audit Final Draft Report													
Audit - Accountability (Tentative)														
49	Receive notification of initiated Accountability Audit													
50	Review Accountability Audit Progress Report												On-going until audit complete.	
51	Review Accountability Audit Draft Report Presentation													
52	Review Response to Accountability Audit Final Draft Report													
Audit - Community Engagement (Tentative)														

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53	Receive notification of initiated Community Engagement Audit													Audit Objectives: Can Valley Water benefit from updating its purchasing practices for multi-media, advertising, and other community engagement vendor related activities? On-going until audit complete.
54	Review Community Engagement Audit Progress Report													
55	Review Community Engagement Audit Draft Report Presentation													
56	Review Response to Community Engagement Audit Final Draft Report													
Audit - Homelessness Analysis (Tentative)														
57	Receive notification of initiated Homelessness Analysis Audit													On-going until audit complete.
58	Review Homelessness Analysis Audit Progress Report													
59	Review Homelessness Analysis Audit Draft Report Presentation													
60	Review Response to Homelessness Analysis Audit Final Draft Report													
Audit - Local Workforce Hiring (Tentative)														
61	Receive notification of initiated Local Workforce Hiring Audit													On-going until audit complete.
62	Review Local Workforce Hiring Audit Progress Report													
63	Review Local Workforce Hiring Audit Draft Report Presentation													
64	Review Response to Local Workforce Hiring Audit Final Draft Report													
Audit - Equipment Maintenance (Tentative)														
65	Receive notification of initiated Equipment Maintenance Audit													On-going until audit complete.
66	Review Equipment Maintenance Audit Progress Report													

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67	Review Equipment Maintenance Audit Draft Report Presentation													
68	Review Response to Equipment Maintenance Audit Final Draft Report													
Audit - Community Engagement (Tentative)														
69	Receive notification of initiated Community Engagement Audit													Audit Objectives: What are the best practices in planning and facilitating community engagement?
70	Review Community Engagement Audit Progress Report													On-going until audit complete.
71	Review Community Engagement Audit Draft Report Presentation													
72	Review Response to Community Engagement Audit Final Draft Report													
Audit - Water Fix (Tentative)														
73	Receive notification of initiated Water Fix Audit													
74	Review Water Fix Audit Progress Report													On-going until audit complete.
75	Review Water Fix Audit Draft Report Presentation													
76	Review Response to Water Fix Audit Final Draft Report													

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