

BOARD AUDIT COMMITTEE 2026 WORKPLAN

January 1, 2026 to December 31, 2026

		Jan-21	Feb-18	Mar-18	Apr-15	May-20	6/17/2026 Canceled	Jul-28	Aug-19	Sep-16	Oct-21	Nov-18	Dec-16
DATE:													
No. of Topics:		8	5	6	5	4	0	6	5	6	6	3	3
#	Board Audit Committee Management												
1	Discuss and Conduct Annual Self-Evaluation	•			•								
2	Request and Discuss CAE Activity Report to Evaluate Performance	•		•									
3	Discuss Board Audit Committee Audit Charter			•									
4	Discuss Scope of Annual Audit Training			•									
5	Receive Annual Audit Training							•					
6	Review and Update BAC Work Plan	•	•	•	•	•		•	•	•	•	•	•
7	Provide Draft BAC Work Plan for Upcoming Year												•
	Board Audit Committee Special Requests												
8	Review of Joint Powers Authority (JPA) audits							•					
9	Discuss Initiating Chief Audit Executive RFP	•	•										
10	Discuss Plante Moran Contract (expires 07/05/26)	•											
	Board-directed Audits												
11	2021 Permitting Best Practices					•							
12	2023 CIP Performance									•			
13	2024 Human Resources Audit				•								
14	2024 Information Technology Audit (Closed-Session)				•								
15	2024 Board Policies and Compliance Audit												
16	2025 Water Conservation Audit	•											
17	2025 Centralized and Decentralized Contracting Practices												
18	2025 Capital Project Delivery Audit												
19	2025 Water Usage and Demand Forecasting Audit							•					
20	2026 Audit - TBD												
	Other Audits												
21	2024 SCW Program Performance Audit										•		
	CAE Standing Topics												
22	Review and Update Annual Audit Plan	•	•	•	•	•		•	•	•	•	•	•
23	Discuss next Annual Audit Plan								•	•			
24	Discuss Draft 2027 Annual Audit Plan										•		
25	Discuss Proposed 2027 Annual Audit Plan, Assign Audit Firms, and Recommend Proposed 2027 Annual Audit Plan with assignments for Board Approval											•	
	Miscellaneous 3rd-Party Financial Audits												
26	Financial Status - Periodic Updates		•			•				•			
27	Discuss Financial Audit for upcoming Fiscal Year (presented by Vasquez)							•					
28	Audit Report of the Water Utility Enterprise Funds								•				
29	Audited Financial Statements										•		
30	Single Audit Report			•									
	Staff Standing Topics												
31	Audit Recommendations Implementation Status		•						•				
32	Receive Audit Analysis Report from CAE	•									•		
	Committee Clerk Action Items (not included in count shown in Row 3 above)												
33	Provide BAC Summary Report to full Board	•	•	•	•	•		•	•	•	•	•	•
34	Election of BAC Chair and Vice Chair	•											
	BAC Topics for Future Work Plan												
35	Provide Report on Tri-annual Risk Assessment (Target CY 2026)									•			

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