



Santa Clara Valley Water District Board Audit Committee Meeting

HQ. Bldg. Boardroom, 5700 Almaden Expressway, San Jose, California
Join Zoom Meeting: <https://valleywater.zoom.us/j/91608079873>

REGULAR MEETING AGENDA

**Wednesday, January 21, 2026
1:00 PM**

District Mission: Provide Silicon Valley safe, clean water for a healthy life, environment and economy.

BOARD AUDIT COMMITTEE

Jim Beall, Chairperson - District 4
Shiloh Ballard, Vice Chairperson -
District 2
Tony Estremera - District 6

All public records relating to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Act, that are distributed to a majority of the legislative body, will be available to the public through the legislative body agenda web page at the same time that the public records are distributed or made available to the legislative body. Santa Clara Valley Water District will make reasonable efforts to accommodate persons with disabilities wishing to participate in the legislative body's meeting. Please advise the Clerk of the Board Office of any special needs by calling (408) 265-2600.

DARIN TAYLOR
Committee Liaison

NICOLE MERRITT
Deputy Clerk (Committee
Meetings)
Office/Clerk of the Board
(408) 630-3262
nmerritt@valleywater.org
www.valleywater.org

Note: The finalized Board Agenda, exception items and supplemental items will be posted prior to the meeting in accordance with the Brown Act.

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Board Audit Committee
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*****IMPORTANT NOTICES AND PARTICIPATION INSTRUCTIONS*****

Santa Clara Valley Water District (Valley Water) Board of Directors/Board Committee meetings are held as a “hybrid” meetings, conducted in-person as well as by telecommunication, and is compliant with the provisions of the Ralph M. Brown Act.

To maximize public safety while still maintaining transparency and public access, members of the public have an option to participate by teleconference/video conference or attend in-person. To observe and participate in the meeting by teleconference/video conference, please see the meeting link located at the top of the agenda. If attending in-person, you are required to comply with **Ordinance 22-03 - AN ORDINANCE OF THE SANTA CLARA VALLEY WATER DISTRICT SPECIFYING RULES OF DECORUM FOR PARTICIPATION IN BOARD AND COMMITTEE MEETINGS** located at <https://s3.us-west-2.amazonaws.com/valleywater.org.if-us-west-2/f2-live/s3fs-public/Ord.pdf>

In accordance with the requirements of Gov. Code Section 54954.3(a), members of the public wishing to address the Board/Committee during public comment or on any item listed on the agenda, may do so by filling out a Speaker Card and submitting it to the Clerk or using the “Raise Hand” tool located in the Zoom meeting application to identify yourself in order to speak, at the time the item is called. Speakers will be acknowledged by the Board/Committee Chair in the order requests are received and granted speaking access to address the Board.

- Members of the Public may test their connection to Zoom Meetings at: <https://zoom.us/test>
- Members of the Public are encouraged to review our overview on joining Valley Water Board Meetings at: <https://www.youtube.com/watch?v=TojJpYCxXm0>

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This agenda has been prepared as required by the applicable laws of the State of California, including but not limited to, Government Code Sections 54950 et. seq. and has

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Under the Brown Act, members of the public are not required to provide identifying information in order to attend public meetings. Through the link below, the Zoom webinar program requests entry of a name and email address, and Valley Water is unable to modify this requirement. Members of the public not wishing to provide such identifying information are encouraged to enter "Anonymous" or some other reference under name and to enter a fictional email address (e.g., attendee@valleywater.org) in lieu of their actual address. Inputting such values will not impact your ability to access the meeting through Zoom.

Join Zoom Meeting:

<https://valleywater.zoom.us/j/91608079873>

Meeting ID: 916 0807 9873

Join by Phone:

1 (669) 900-9128, 91608079873#

1. CALL TO ORDER:

1.1. Roll Call.

2. TIME OPEN FOR PUBLIC COMMENT ON ANY ITEM NOT ON THE AGENDA.

Notice to the public: Members of the public who wish to address the Board/Committee on any item not listed on the agenda may do so by filling out a Speaker Card and submitting it to the Clerk or using the "Raise Hand" tool located in the Zoom meeting application to identify yourself to speak. Speakers will be acknowledged by the Board/Committee Chair in the order requests are received and granted speaking access to address the Board/Committee. Speakers' comments should be limited to three minutes or as set by the Chair. The law does not permit Board/Committee action on, or extended discussion of, any item not on the agenda except under special circumstances. If Board/Committee action is requested, the matter may be placed on a future agenda. All comments that require a response will be referred to staff for a reply in writing. The Board/Committee may take action on any item of business appearing on the posted agenda.

2.1. Election of 2026 Board Audit Committee (BAC) Chairperson and Vice Chairperson. [26-0073](#)

Recommendation: Nominate and elect the 2026 BAC Chairperson and Vice Chairperson.

Manager: Wendy Ho, 408-630-3874

3. APPROVAL OF MINUTES:

3.1. Approval of December 19, 2025, Board Audit Committee Minutes. [26-0113](#)

Recommendation: Approve the minutes.

Manager: Wendy Ho, 408-630-3864

Attachments: [Attachment 1: 12192025 BAC Minutes](#)

4. REGULAR AGENDA:

4.1. Receive and Discuss 2025 Water Conservation Program Performance Audit Report with Management Response; Refer the Final 2025 Water Conservation Program Performance Audit Report to the Board. [26-0040](#)

Recommendation:

- A. Receive and discuss the 2025 Water Conservation Program Performance Audit Report with Management Response, and
- B. Refer the final 2025 Water Conservation Program Performance Audit Report to the Board.

Manager: Darin Taylor, 408-630-3068

Attachments: [Attachment 1: Wtr. Consrv. Pgm. Perf. Aud. Final Rpt., Mgt. Resp.](#)
[Attachment 2: PowerPoint](#)

4.2. Receive and Discuss Audit Follow-up Conducted by Chief Audit Executive (CAE); and Provide Feedback As Needed. [26-0042](#)

Recommendation:

- A. Receive and Discuss audit follow-up conducted by CAE; and
- B. Provide feedback as needed.

Manager: Darin Taylor, 408-630-3068

Attachments: [Attachment 1: 2020 Real Estate Audit Follow-Up Memo](#)
[Attachment 2: 2020 Perf. Audit of Real Estate Services Unit](#)

4.3. Request Chief Audit Executive (CAE) Activity Report from Sjoberg Evashenk Consulting, Inc. to Evaluate CAE Performance, and Direct CAE to Return to Present Report at a Later Date. [26-0043](#)

Recommendation: A. Request Chief Audit Executive (CAE) activity report from Sjoberg Evashenk Consulting, Inc. to evaluate CAE performance; and
B. Direct CAE to return to present report at a later date.

Manager: Darin Taylor, 408-630-3068

4.4. Discuss Board Audit Committee's (BAC) Annual Self-Evaluation Process of Calendar Year 2025 Activities; Provide Guidance Regarding Preferred Method to Conduct Process; and Direct Chief Audit Executive (CAE) to Conduct Self-evaluation Process and Return to Provide Summary of Discussions. [26-0044](#)

Recommendation: A. Discuss BAC's annual self-evaluation process of calendar year 2025 activities; and
B. Provide guidance regarding preferred method to conduct process; and
C. Direct CAE to conduct self-evaluation process and return to provide summary of discussions.

Manager: Darin Taylor, 408-630-3068

4.5. Discuss the Options to Extend Terms, Allow to Expire, or Terminate the On-Call Services Agreement with Board Auditor, Plante Moran, Which is Set to Expire Effective July 5, 2026. [26-0041](#)

Recommendation: A. Discuss options to extend terms, allow to expire, or terminate the On-Call Services Agreement with Board Auditor, Plante Moran, which is currently scheduled to expire effective July 5, 2026; and
B. Approve recommendation to:
i. Exercise option to extend the On-Call Services Agreement with Board Auditor, Plante Moran for one year; or
ii. Allow the expiration of the On-Call Services Agreement with Board Auditor, Plante Moran; or
iii. Exercise option to terminate the On-Call Services Agreement with Board Auditor, Plante Moran prior to the expiration date of July 5, 2026.

Manager: Darin Taylor, 408-630-3068

Attachments: [Attachment 1: Executed Agreement](#)
[Attachment 2: Amendment No. 1](#)
[Attachment 3: Amendment No. 2](#)

4.6. Discuss the Status of the On-call Management Services Agreement for the Chief Audit Executive (CAE) and Recommend the Board of Directors Initiate a Request for Proposal (RFP). [26-0045](#)

Recommendation: A. Discuss the status of the On-call Management Services Agreement for the CAE, and
B. Recommend the Board of Directors initiate an RFP.

Manager: Darin Taylor, 408-630-3068

4.7. Discuss 2026 Annual Audit Plan (Risk Assessment, Asset Management, Pacheco Reservoir Project, and Investigations Process), and Provide Feedback as Needed [26-0046](#)

Recommendation: A. Discuss 2026 Annual Audit Plan; and
B. Provide feedback as needed.

Manager: Darin Taylor, 408-630-3068

4.8. Review and Discuss 2026 Board Audit Committee (BAC) Work Plan. [26-0047](#)

Recommendation: Review and discuss topics of interest raised at prior BAC meetings and approve any necessary adjustments to the 2025 BAC Work Plan.

Manager: Wendy Ho, 408-630-3874

Attachments: [Attachment 1: 2026 BAC Work Plan](#)

5. CLERK REVIEW AND CLARIFICATION OF COMMITTEE REQUESTS.

This is an opportunity for the Clerk to review and obtain clarification on any formally moved, seconded, and approved requests and recommendations made by the Committee during the meeting.

6. ADJOURN:

6.1. Adjourn. The Next Regular Meeting is Scheduled at 1:00 p.m., on February 18, 2026.