

BOARD AUDIT COMMITTEE 2026 WORKPLAN

January 1, 2026 to December 31, 2026

		DATE:	Jan-21	Feb-18	Mar-18	Apr-15	May-20	Jun-17	Jul-15	Aug-19	Sep-16	Oct-21	Nov-18	Dec-16
		No. of Topics:	9	5	8	2	4	5	2	4	7	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 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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