

BOARD AUDIT COMMITTEE 2026 WORKPLAN

January 1, 2026 to December 31, 2026

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