

## 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:			8	5	6	5	4	5	2	4	7	6	3	3
<b># Board Audit Committee Management</b>														
1	<a href="#">Discuss and Conduct Annual Self-Evaluation</a>		•			•								
2	<a href="#">Request and Discuss CAE Activity Report to Evaluate Performance</a>		•		•									
3	<a href="#">Discuss Board Audit Committee Audit Charter</a>				•									
4	<a href="#">Discuss Scope of Annual Audit Training</a>				•									
5	<a href="#">Receive Annual Audit Training</a>							•						
6	<a href="#">Review and Update BAC Work Plan</a>		•	•	•	•	•	•	•	•	•	•	•	•
7	<a href="#">Provide Draft BAC Work Plan for Upcoming Year</a>													•
<b>Board Audit Committee Special Requests</b>														
8	<a href="#">Review of Joint Powers Authority (JPA) audits</a>							•						
9	<a href="#">Discuss Initiating Chief Audit Executive RFP</a>		•	•										
10	<a href="#">Discuss Plante Moran Contract (expires 07/05/26)</a>		•											
<b>Board-directed Audits</b>														
11	<a href="#">2021 Permitting Best Practices</a>						•							
12	<a href="#">2023 CIP Performance</a>										•			
13	<a href="#">2024 Human Resources Audit</a>					•								
14	<a href="#">2024 Information Technology Audit (Closed-Session)</a>					•								
15	<a href="#">2024 Board Policies and Compliance Audit</a>													
16	<a href="#">2025 Water Conservation Audit</a>		•											
17	<a href="#">2025 Centralized and Decentralized Contracting Practices</a>													
18	<a href="#">2025 Capital Project Delivery Audit</a>													
19	<a href="#">2025 Water Usage and Demand Forecasting Audit</a>													
20	<a href="#">2026 Audit - TBD</a>													
<b>Other Audits</b>														
21	<a href="#">2024 SCW Program Performance Audit</a>											•		
<b>CAE Standing Topics</b>														
22	<a href="#">Review and Update Annual Audit Plan</a>		•	•	•	•	•	•	•	•	•	•	•	•
23	<a href="#">Discuss next Annual Audit Plan</a>									•	•			
24	<a href="#">Discuss Draft 2027 Annual Audit Plan</a>											•		
25	<a href="#">Discuss Proposed 2027 Annual Audit Plan, Assign Audit Firms, and Recommend Proposed 2027 Annual Audit Plan with assignments for Board Approval</a>												•	
<b>Miscellaneous 3rd-Party Financial Audits</b>														
26	<a href="#">Financial Status - Periodic Updates</a>			•			•				•			
27	<a href="#">Discuss Financial Audit for upcoming Fiscal Year (presented by Vasquez)</a>							•						
28											•			
29	<a href="#">Audited Financial Statements</a>											•		
30	<a href="#">Single Audit Report</a>				•									
<b>Staff Standing Topics</b>														
31	<a href="#">Audit Recommendations Implementation Status</a>			•						•				
32	<a href="#">Receive Audit Analysis Report from CAE</a>		•									•		
<b>Committee Clerk Action Items (not included in count shown in Row 3 above)</b>														
33	<a href="#">Provide BAC Summary Report to full Board</a>		•	•	•	•	•	•	•	•	•	•	•	•
34	<a href="#">Election of BAC Chair and Vice Chair</a>		•											
<b>BAC Topics for Future Work Plan</b>														
35	<a href="#">Provide Report on Tri-annual Risk Assessment (Target CY 2026)</a>										•			

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