



## **Santa Clara Valley Water District Board Audit Committee Meeting**

Headquarters Building Boardroom  
5700 Almaden Expressway

### **SPECIAL MEETING AGENDA**

**Wednesday, July 6, 2022  
12:00 PM**

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

BOARD AUDIT COMMITTEE  
Barbara F. Keegan, Chair - District 2  
Gary Kremen, Vice Chair - District 7  
Richard P. Santos - District 3

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

MAX OVERLAND  
Assistant Deputy Clerk II  
Office/Clerk of the Board  
(408) 630-2749  
moverland@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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**Santa Clara Valley Water District**  
**Board Audit Committee**  
**SPECIAL MEETING**  
**AGENDA**

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Wednesday, July 6, 2022

12:00 PM

Headquarters Building Boardroom  
5700 Almaden Expressway  
San Jose, California

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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 wear a mask.

In accordance with the requirements of Gov. Code Section 54954.3(a), members of the public wishing to address the Board/Committee at a video conferenced meeting, during public comment or on any item listed on the agenda, should use the “Raise Hand” tool located in the Zoom meeting link listed on the agenda, at the time the item is called. Speakers will be acknowledged by the Board Chair in the order requests are received and granted speaking access to address the Board.

Valley Water, in complying with the Americans with Disabilities Act (ADA), requests individuals who require special accommodations to access and/or participate in Valley Water Board of Directors/Board Committee meetings to please contact the Clerk of the Board’s office at (408) 630-2711, at least 3 business days before the scheduled meeting to ensure that Valley Water may assist you.

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 not been prepared with a view to informing an investment decision in any of Valley Water’s bonds, notes or other obligations. Any projections, plans or other forward-looking statements included in the information in this agenda are subject to a variety of uncertainties that could cause any actual plans or results to differ materially from any such statement. The information herein is not intended to be used by investors or potential investors in considering the purchase or sale of Valley Water’s bonds, notes or other obligations and investors and potential investors should rely only on information filed by Valley Water on the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access System for municipal securities disclosures and Valley Water’s Investor Relations

website, maintained on the World Wide Web at <https://emma.msrb.org/> and <https://www.valleywater.org/how-we-operate/financebudget/investor-relations>, respectively.

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 Committee on any item not listed on the agenda should access the "Raise Hand" tool located in Zoom meeting link listed on the agenda. Speakers will be acknowledged by the Committee Chair in order requests are received and granted speaking access to address the Committee. Speakers comments should be limited to three minutes or as set by the Chair. The law does not permit Committee action on, or extended discussion of, any item not on the agenda except under special circumstances. If 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 Committee may take action on any item of business appearing on the posted agenda.*

**3. APPROVAL OF MINUTES:**

3.1. Approval of Minutes.

[22-0769](#)

Recommendation: Approve the minutes.

Manager: Michele King, 408-630-2711

Attachments: [Attachment 1: 052322 Special BAC Minutes](#)

**4. REGULAR AGENDA:**

- 4.1. Discuss Scheduling of 2022 Annual Audit Training from Chief Audit Executive. [22-0772](#)  
Recommendation: Discuss the scheduling of the 2022 Annual Audit Training from the Chief Audit Executive to be conducted in July 2022.  
Manager: Darin Taylor, 408-630-3068
- 4.2. Discuss Audit Recommendation Tracking Best Practices. [22-0773](#)  
Recommendation: Discuss Audit Recommendation Tracking Best Practices.  
Manager: Darin Taylor, 408-630-3068
- 4.3. Discuss the 2022-2024 Annual Audit Work Plan. [22-0757](#)  
Recommendation: Discuss the 2022-2024 Annual Audit Work Plan.  
Manager: Darin Taylor, 408-630-3068  
Attachments: [Attachment 1: 2022-2024 Annual Audit Work Plan](#)
- 4.4. Review and Discuss the 2022 Board Audit Committee Work Plan. [22-0758](#)  
Recommendation: Review and Discuss topics of interest raised at prior Board Audit Committee (BAC) Meetings and make any necessary adjustments to the BAC Work Plan.  
Manager: Darin Taylor, 408-630-3068  
Attachments: [Attachment 1: BAC Work Plan 2022](#)
- 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 to Regular Meeting at 2:00 p.m., on July 20, 2022.

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# Santa Clara Valley Water District

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**File No.:** 22-0769

**Agenda Date:** 7/6/2022  
**Item No.:** 3.1.

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## COMMITTEE AGENDA MEMORANDUM Board Audit Committee

### **SUBJECT:**

Approval of Minutes.

### **RECOMMENDATION:**

Approve the minutes.

### **SUMMARY:**

In accordance with the Ralph M. Brown Act, a summary of Committee discussions, and details of all actions taken by the Board Audit Committee, during all open and public Committee meetings, is transcribed and submitted to the Committee for review and approval.

Upon Committee approval, minutes transcripts are finalized and entered into the Committee's historical records archives and serve as historical records of the Committee's meetings.

### **ATTACHMENTS:**

Attachment 1: 052322 Special BAC Minutes

### **UNCLASSIFIED MANAGER:**

Michele King, 408-630-2711

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BOARD AUDIT COMMITTEE MEETING

# MINUTES

**SPECIAL MEETING  
MONDAY, MAY 23, 2022  
11:00 AM**

(Paragraph numbers coincide with agenda item numbers)

**1. CALL TO ORDER:**

A Special meeting of the Santa Clara Valley Water District (Valley Water) Board Audit Committee (Committee) was called to order in the Valley Water Headquarters Building Boardroom at 5700 Almaden Expressway, San Jose, California, and by Zoom teleconference, at 11:00 a.m.

**1.1 Roll Call.**

Committee members in attendance were District 3 Director Richard P. Santos, and District 2 Director Barbara Keegan, Chairperson presiding, constituting a quorum of the Committee.

District 7 Director Gary Kremen was excused from attending.

Staff members in attendance were C. Orellana, District Counsel, M. King, Clerk, Board of Directors, D. Cahen, M. Cook, C. Gayotin, R. Gibson, B. Hopper, D. Taylor, and T. Yoke.

Also, in attendance was Mr. George Skiles, Sjoberg Evashenk Consulting, Inc.; and by teleconference was Mr. John Mahoney, Tanner Pacific, Inc.

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

Chairperson Keegan declared time open for public comment on any item not on the agenda. There was no one who wished to speak.

### **3. APPROVAL OF MINUTES:**

#### **3.1 Approval of Minutes.**

Recommendation: Approve the minutes.

The Committee considered the attached minutes of the April 20, 2022, Committee meeting. It was moved by Director Santos, seconded by Chairperson Keegan, and unanimously carried that the minutes be approved.

### **4. REGULAR AGENDA:**

#### **4.1 Receive and Discuss a Status Update on the Implementation of Audit Recommendations.**

Recommendation: Receive and discuss a status update on the implementation of audit recommendations.

Mr. Anthony Mendiola, Program Administrator, reviewed the information on this item, per the Committee Agenda Memo, and per the information contained in Attachment 1.

The Committee continued the item to the July 20, 2022 BAC meeting, and noted the following:

- Staff to return to the Committee to discuss the reformatting of the audit recommendation report to provide the following information:
  - Progress of the audit recommendations;
  - Relevance; and
  - Best Practices for open recommendations.

#### **4.2 Receive an Update on the Status of the Permitting Best Practices Audit Recommendation Implementation.**

Recommendation: Receive an update on the status of the Permitting Best Practices audit recommendation implementation.

Ms. Lisa Bankosh, Assistant Officer, and Mr. Mike Cook, Deputy Administrative Officer, reviewed the information on this item, per the attached Committee Agenda Memo, and per the information contained in Attachment 4.

The Committee received the update and took no formal action.

4.3 Progress Report on Implementing the Grants Management Performance Audit Recommendations.

Recommendation: Receive information on the progress of implementing the recommendations from the Grants Management Performance Audit.

Ms. Kristen Yasukawa, Program Administrator, reviewed the information on this item, per the attached Committee Agenda Memo, and per the information contained in Attachment 2.

The Committee received the information and took no formal action.

4.4 South Bay Clean Creeks Coalition Partnership Agreement. (Continued from 4/20/22)

Recommendation: Receive information on the South Bay Clean Creeks Coalition (SBCCC) Partnership Agreement.

Chairperson Keegan reviewed the information on this item, per the attached Committee Agenda Memo.

The Committee received the information and took no formal action.

4.5 Discuss Process and Scope of 2022 Annual Audit Training from Chief Audit Executive.

Recommendation: Discuss process and scope of 2022 Annual Audit Training from Chief Audit Executive.

Mr. George Skiles, Sjoberg Evashenk Consulting, Inc., reviewed the information on this item, per the attached Committee Agenda Memo.

The Committee discussed the information, took no formal action, and noted the following:

- The Chief Audit Executive to return to the Committee at the July 20, 2022 Committee meeting to conduct Annual Audit Training.

4.6 Fiscal Year 2021-22 Third Quarter Financial Status Update.

Recommendation: Receive the Fiscal year 2021-22 third quarter financial status update as of March 31, 2022.

Mr. Enrique De Anda, Budget Manager, and Ms. Charlene Sun, Treasury and Debt Manager, reviewed the information on this item, per the attached Committee Agenda Memo, and per the information contained in Attachment 1.

The Committee received the information and took no formal action.

4.7 Discuss the 2022-2024 Annual Audit Work Plan.

Recommendation: Discuss the 2022-2024 Annual Audit Work Plan.

Mr. Taylor reviewed the information on this item, per the attached Committee Agenda Memo.

The Committee discussed the information and took no formal action.

4.8 Review and Discuss the 2022 Board Audit Committee Work Plan.

Recommendation: Review and discuss topics of interest raised at prior Board Audit Committee (BAC) Meetings and make any necessary adjustments to the BAC Work Plan.

Mr. Taylor reviewed the information on this item, per the attached Committee Agenda Memo.

The Committee reviewed the information and took no formal action.

**5. CLERK REVIEW AND CLARIFICATION OF COMMITTEE REQUESTS:**

None.

**6. ADJOURN:**

6.1 Adjourn to Regular Meeting at 2:00 p.m., on June 15, 2022.

Chairperson Keegan adjourned the meeting at 12:30 p.m., to the 2:00 p.m. Regular Meeting on June 15, 2022.

Max Overland  
Assistant Deputy Clerk II



# Santa Clara Valley Water District

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**File No.:** 22-0772

**Agenda Date:** 7/6/2022

**Item No.:** 4.1.

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## COMMITTEE AGENDA MEMORANDUM

### Board Audit Committee

#### **SUBJECT:**

Discuss Scheduling of 2022 Annual Audit Training from Chief Audit Executive.

#### **RECOMMENDATION:**

Discuss the scheduling of the 2022 Annual Audit Training from the Chief Audit Executive to be conducted in July 2022.

#### **SUMMARY:**

The Board Audit Committee (BAC) was established to assist the Board of Directors (Board), consistent with direction from the full Board, to identify potential areas for audit and audit priorities, and to review, update, plan, and coordinate execution of Board audits.

On August 27, 2019, the Board approved the BAC Audit Charter to provide detailed guidance regarding how the BAC should carry out its functions and to guide the work of the Chief Audit Executive (CAE), Sjoberg Evashenk Consulting, Inc.

Per Article 9, paragraph 3 of the BAC Audit Charter, the Board Independent Auditor shall provide the Committee with annual training related to Audit Principles, Practices, or Standards.

On May 23<sup>rd</sup>, 2022, the BAC indicated that the next training to be conducted should be related to best practices used by Audit Committees of public agencies.

The purpose of this item is to confirm the training topic, and to discuss when to conduct the proposed 2022 Annual Audit Training. Given that the upcoming July 20, 2022 BAC meeting is anticipated to have a very light agenda, the BAC could conduct the training on July 20, 2022, or cancel the July 20<sup>th</sup> meeting and schedule the training on a different day in July.

#### **ATTACHMENTS:**

None.

#### **UNCLASSIFIED MANAGER:**

Darin Taylor, 408-630-3068

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# Santa Clara Valley Water District

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**File No.:** 22-0773

**Agenda Date:** 7/6/2022  
**Item No.:** 4.2.

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## **COMMITTEE AGENDA MEMORANDUM** **Board Audit Committee**

### **SUBJECT:**

Discuss Audit Recommendation Tracking Best Practices.

### **RECOMMENDATION:**

Discuss Audit Recommendation Tracking Best Practices.

### **SUMMARY:**

The Board Audit Committee (BAC) was established to assist the Board of Directors (Board), consistent with direction from the full Board, to identify potential areas for audit and audit priorities, and to review, update, plan, and coordinate execution of Board audits.

On August 27, 2019, the Board approved the BAC Audit Charter to provide detailed guidance regarding how the BAC should carry out its functions and to guide the work of the Chief Audit Executive (CAE), Sjoberg Evashenk Consulting, Inc.

On May 23<sup>rd</sup>, 2022, the BAC requested the CAE return to provide best practice recommendations related to audit recommendation tracking.

The purpose of this item is to discuss the best practices recommended by the CAE and determine what should be implemented for the next Audit Recommendation Status Update. This discussion will address the following key points:

- The purpose of an audit follow-up process;
- The characteristics of a successful audit follow-up process; and
- Key steps for the BAC's consideration.

### **ATTACHMENTS:**

None.

### **UNCLASSIFIED MANAGER:**

Darin Taylor, 408-630-3068

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# Santa Clara Valley Water District

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**File No.:** 22-0757

**Agenda Date:** 7/6/2022  
**Item No.:** 4.3.

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## COMMITTEE AGENDA MEMORANDUM Board Audit Committee

### **SUBJECT:**

Discuss the 2022-2024 Annual Audit Work Plan.

### **RECOMMENDATION:**

Discuss the 2022-2024 Annual Audit Work Plan.

### **SUMMARY:**

On January 11, 2022, the proposed 2022-2024 Annual Audit Work Plan (Attachment 1) was approved by the Board. At its January 19th meeting the Board Audit Committee (BAC) identified the top 3 areas of interest to be audited in 2022: 1) ID #1, CIP Process; 2) ID #3, Emergency Response; and 3) ID #6, Data Management.

At its April 20th meeting, the BAC authorized staff to seek approval from the full Board to initiate the CIP Process Audit as the first audit for 2022, and to authorize Sjoberg Evashenk Consulting, Inc. to conduct the audit.

At its May 24th, 2022, meeting, Valley Water's Board of Directors authorized staff to proceed with the CIP Process Audit, and authorized Sjoberg Evashenk Consulting, Inc. to conduct the audit.

For this item, the BAC is requested to identify any potential changes to the Annual Audit Work Plan to recommend to the Board for approval.

### **ATTACHMENTS:**

Attachment 1: 2022-2024 Annual Audit Work Plan

### **UNCLASSIFIED MANAGER:**

Darin Taylor, 408-630-3068

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# **FY 2022-2024 Annual Audit Work Plan**

November 10, 2021

Final

## ANNUAL AUDIT WORK PLAN

The Audit Work Plan serves as a tool for communicating audit priorities as determined by the Santa Clara Valley Water District's Board Audit Committee (BAC) and Board of Directors. The selection of audits for formal review and approval by the Board of Directors is an important responsibility of the Audit Committee.

Audits are an important oversight tool because they provide independent and fact-based information to management and elected officials. Those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making.

Audits can:

- Verify that programs, services, and operations are working based on your understanding.
- Assess efficiency and effectiveness.
- Identify the root cause or problems.
- Assess the progress of prior audit recommendations.
- Identify the impact of changes
- Identify leading practices.
- Assess regulatory compliance.
- Develop policy options.
- Assess the accuracy of financial information reported.

The types of audits that can be conducted include:

- Internal audits: Internal audits review the environment, information, and activities that are designed to provide proper accountability over District operations.
- Compliance audits: Compliance audits review adherence to policies and procedures, state regulatory requirements, and/or federal regulatory requirements.
- Performance audits (impact or prospective audits): Performance audits review the economy, efficiency, and effectiveness of Valley Water programs, services, and operations.
- Desk reviews: Small and quick audits.
- Follow up audits: Follow up audits assess the implementation status of recommendations included in prior audit reports.
- Best practices reviews: Compares current operations to best practices.

This proposed audit work plan is divided into sections. Section A describes anticipated ongoing support services to be provided by the independent auditor as well as other quality assurance activities planned by Valley Water's executive management. Section B describes the audits planned for implementation by the Independent Auditor.

## SECTION A

### ONGOING SUPPORT SERVICES AND SPECIAL PROJECTS

The following table lists non-audit services and special projects for the FY 2022 to 2024 audit work plan:

Project/Responsible Party	Scope	FY 2022 Planned Hours	FY 2023 Planned Hours	FY 2024 Planned Hours
<b>Board of Director &amp; Board Audit Committee Requests for Information/ Independent Auditor</b>	<b>Ongoing.</b> Should the Board of Directors request information on activities implemented by other public agencies or on other matters of interests applicable to enhancing the efficiency and effectiveness of operations, the independent auditor will collect and summarize information.	80	80	80
<b>Audit Training/ Independent Auditor</b>	<b>Annual.</b> The Board Audit Committee Charter describes a requirement to provide audit training to Board Audit Committee members at least annually.	2	2	2
<b>Support Services/ Independent Auditor</b>	<b>Ongoing.</b> Provide support services to Board Directors and Valley Water staff applicable to specific initiatives or planning projects to prevent potential service delivery risks.	40	40	40
<b>QEMS/Valley Water Continual Quality Improvement Unit</b>	<b>Ongoing.</b> Provide services to ensure proper oversight and accountability.	As needed	As needed	As needed

<b>Management Reviews/Valley Water Management</b>	<b>Ongoing.</b> Valley Water's Chief Executive Officer ,as needed, will initiate internal quality assurance reviews of business practices and operations. These reviews are to be shared with the audit committee.	As needed	As needed	As needed
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## SECTION B

### AUDIT SERVICES — INDEPENDENT AND ON-CALL AUDITORS

#### Labor Summary

<b>Project/Responsible Party</b>	<b>Scope</b>	<b>FY 2022 Planned Hours</b>	<b>FY 2023 Planned Hours</b>	<b>FY 2024 Planned Hours</b>
<b>Independent and On-Call Auditors</b>	Audits and Follow-up Audits Based on the Audit Work Plan	TBD	TBD	TBD

### Recommended Audits

The Board Audit Committee will select and recommend audits described below for approval by the Board of Directors.

ID	Risk Area(s)	Risk Factor	Audit Topic	Type of Audit	Suggested Audit Objectives
1	CIP Planning Process  Financial Management	<input checked="" type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	CIP Planning Process	Cross-Functional Performance Audit	<ol style="list-style-type: none"> <li>Are there opportunities to improve the capital improvement project planning process (project initiation to CIP plan approval)?</li> <li>To what extent can early participation of Valley Water support units (environmental planning, permitting, purchasing, warehousing) on large capital projects prevent project delays and reduce cost overruns?</li> <li>Can the Capital Improvement Plan be better right sized that considers the Agency's funding and staffing levels?</li> </ol>
2	Inventory Control	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Inventory Management	Cross-Functional Performance Audit	<ol style="list-style-type: none"> <li>Does Valley Water effectively manage, account for and record inventory across the agency?</li> <li>What resources (e.g., staffing, systems, facilities) and business processes (communication and coordination) are necessary to meet current and future needs including centralizing inventory management?</li> </ol>
3	Emergency Response  Emergency Detection  Emergency Management	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Program Monitoring	Cross-Functional Performance Audit	<ol style="list-style-type: none"> <li>To what extent do the emergency management plans variously established by Valley Water contain gaps and activities to ensure proper prevention, detection, response, and recovery activities?</li> <li>Do gaps exist in surveillance and detection of potential problems across Valley Water's infrastructure?</li> </ol>

					<ol style="list-style-type: none"> <li>3. To what extent is the virtual Emergency Operations Center aligned with FEMA best practices?</li> <li>4. Are there lessons learned from past emergencies to prevent disruptions to regular operations while providing additional manpower and resources to respond to emergencies?</li> </ol>
4	Emergency Cost Recovery  Data Management & Accuracy	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	Financial Management	Cross-Functional Performance Audit	<ol style="list-style-type: none"> <li>1. To what extent has Valley Water been able to claim the full reimbursement of costs for eligible expenses from FEMA?</li> <li>2. Are business practices aligned with federal and state aid requirements for emergency cost reimbursement? To what extent are information systems and other business processes configured to capture information needed for cost reporting and recovery?</li> </ol>
5	Financial Oversight  Purchasing and Contracting Processes	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	Financial Management	Performance Audit	<ol style="list-style-type: none"> <li>1. To what extent do Valley Water procurement programs for low dollar purchases (i.e., P-Cards, &amp; Standing Orders) comply with established policies and procurement limits?</li> <li>2. Are added policies and procedures needed to control spending and prevent work arounds to formal competitive bids?</li> </ol>
6	Data Management Data Integrity Data Accuracy	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Business Process	Cross Functional Performance Audit	<ol style="list-style-type: none"> <li>1. To what extent does Valley Water use multiple data stores for the same information?</li> </ol>
7	Plan Implementation  Plan Monitoring	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Organizational Culture	Culture Audit	<ol style="list-style-type: none"> <li>1. How has Valley Water's organizational culture impacted implementation of plan established across the agency?</li> <li>2. To what extent does Valley Water demonstrate and practice common cultural characteristics including:</li> </ol>



- a) Defining organization's values and proactively emphasize and model those values.
- b) Ensuring strategies are consistent with the values and holding management accountable.
- c) Executing their duties within the organization's risk appetite.
- d) Management reinforces the values and culture through clear communication of expectations across the organization.
- e) Management actively gathers and listens to feedback.
- f) All levels are open to constructive criticism and problem solving through methods including information obtained from second- and third-line functions via inputs such as well-received and acknowledged employee suggestion/question program, ethics hotlines, open door policies, employees' events, and meetings, and more.
- g) All employees (to the extent possible) are engaged in objective setting and strategy discussions.

8	<p>Grant Management</p> <p>Financial Management Coord. &amp; Comm.</p> <p>Financial Oversight</p> <p>Data Accuracy</p>	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	Grant Reimbursement	Performance Audit	<p>1. Can Valley Water's process for tracking labor and expense activities on state grants awarded to Valley Water benefit from updating?</p> <p>2. How timely are claims for reimbursement submitted to awarding state agencies?</p> <p>3. What circumstances have contributed to lost opportunities</p>
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					for reimbursement by awarding state agencies?
9	Plan Monitoring	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Human Resources Management	Cross-Functional Performance Audit	1. What progress has been made in implementing existing workforce development and succession planning plans? 2. What evidenced-based factors have been significant in facilitating the hiring of technical and operational staff? 3. To what extent have position descriptions and classification evolved to ensure that Valley Water has the technical capability to meet future demands to solve complex problems in an agile and creative manner?
10	Aging Infrastructure Detection  Aging Infrastructure Monitoring	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Asset Management	Cross-Functional Performance Audit	1. To what extent do Valley Water divisions and units ensure compliance to specification standards to prevent substandard replacements of parts, equipment, and capital assets? 2. Is Valley Water adequately meeting the needs of equipment maintenance?
11	Data Accuracy	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	Unmetered Groundwater Measurement	Desk Review	1. Is the methodology supporting unmetered groundwater usage measurement valid and include all applicable methodological assumptions?
12	CIP Planning Process  Financial Management	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	Capital Project Budgeting	Performance Audit	1. Are there areas of Valley Water's capital project budgeting practices that can benefit from adopting best practices?
13	IT Security Management	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	SCADA	Performance Audit	1. What is the status of implementation of prior audit recommendations? 2. Will the recommendations as implemented by Valley Water accomplish intended goals and objectives?

					3. Are changes needed in the frequency of communications to the Board on the progress and status of cybersecurity and other IT needs?
<b>14</b>	Plan Monitoring  Management Plan Implementation	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	Strategy Development and Implementation	Cross-Functional Performance Audit	1. To what extent are management plans underway or completed across Valley Water? 2. To what extent do the plans need a completion date or require updating? 3. Are strategy and management plans developed across the Agency right sized to the divisions and/or units' staffing levels and workloads? 4. What progress has Valley Water made in implementing management plans to manage risks?
<b>15</b>	Program Monitoring  Governance  Management	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Homelessness Programs	Performance Audit	1. To what extent has Valley Water implemented its homelessness plan? 2. Can other cost-effective strategies implemented in other jurisdictions to prevent the creation and establishment of homeless encampments on Valley Water property? 3. How can Valley Water enhance its homelessness encampment clean-up activities to ensure the protection of health and safety of employees?
<b>16</b>	Grant Management	<input checked="" type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Financial Management	Follow-Up Audit	1. Have improvements occurred in the timeliness of grant reimbursements? 2. To what extent has the grant management and administration implemented prior audit recommendations? 3. What improvements in program outcomes have occurred in the timeliness of grant application review, reimbursement, and accomplishment of deliverables?

<b>17</b>	Program Monitoring Management	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Encroachment Program	Performance Audit	1. Is Valley Water implementing its encroachment licensing program consistent with the Board's guiding principles?
<b>18</b>	Data Management Data Accuracy	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Business Process	Cross Functional Performance Audit	1. To what extent have Valley Water units established business processes to ensure accurate data collection and input? 2. What gaps remain in automating data collection and input?
<b>19</b>	Operations	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Risk Management	Performance Audit	1. What are the advantages and disadvantages of realigning business functions (i.e., all risk management activities, workers compensation administration, and claim administration)? 2. Can risk management business processes benefit from updating? (i.e., overall operations, data management, contract claims, workers compensation, small claims, claims administration and management, workers compensation administration, and all risk management activities, including insurance & self-insurance.
<b>20</b>	Emergency Management	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Peer Review	Best Practices Review	1. Can regulatory permitting practices administered by other utilities districts help reduce barriers and other challenges experienced by Valley Water?
<b>21</b>	IT Project Management & Communication Data Accuracy	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	System Implementation	Post IT Implementation Audit	1. Has the current large ERP project implementation produced the desired functionality? 2. To what extent have all contract deliverables been met? 3. To what extent have data quality issues surfaced post-implementation? 4. What lessons learned can apply to future information system implementations?

<b>22</b>	Emergency Response  Emergency Management	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Procurement	Performance Audit	<ol style="list-style-type: none"> <li>1. Have Valley Water's procurement policies been flexible and agile to effectively and timely respond to and recover from past emergencies?</li> <li>2. Are other procurement and operational activities needed to ensure prompt and reliable emergency services?</li> </ol>
<b>23</b>	Environmental Sustainability Framework Development  Program Monitoring  Governance	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Program Measurement & Evaluation	Cross-Functional Performance Audit	<ol style="list-style-type: none"> <li>1. What level of success has Valley Water's environmental stewardship activities had on preventing environmental damage and promoting environmental sustainability?</li> <li>2. To what extent has Valley Water adopted sustainability indicators on specific projects to measure progress?</li> <li>3. To what extent has Valley Water adopted sustainability indicators in its decision-making?</li> </ol>
<b>24</b>	Program Monitoring  Management	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Program Outcomes  Business Process	Performance Audit	<ol style="list-style-type: none"> <li>1. To what extent has Valley Water mitigated the environmental hazards caused by non-use of the percolator ponds?</li> <li>2. In a non-drought year, are barriers present that prevent Valley Water from filling percolator ponds?</li> <li>3. What processes need development to prevent expiration of groundwater charge permits?</li> </ol>
<b>25</b>	Financial Management Coord. & Comm.  Financial Oversight	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input type="checkbox"/> Operational	Capital projects	Desk Review	<ol style="list-style-type: none"> <li>1. What potential financial risks could occur on the California WaterFix project?</li> </ol>
<b>26</b>	CIP Monitoring	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Capital Project Evaluation and Monitoring	Cross-Functional Performance Audit	<ol style="list-style-type: none"> <li>1. Have completed capital projects met their intended goals?</li> <li>2. To what extent does Valley Water include performance measures to measure success and monitor financial management?</li> </ol>

					Are there lessons learned that can be adopted in future capital project plans to ensure goal accomplishments as well as implementation of alternative strategies to facilitate early communication to the Board of Directors of potential and actual problems, and to predict success such as performing cost vs. benefit analysis?
27	IT Security Management	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	IT Risk Management	Desk review	1. To what extent is IT risk management activities aligned with best practices, such as National Institute of Standards and Technology (NIST) guidance, including whether acceptable risk appetites and risk tolerances have been formally documented and approved by the Board of Directors?
28	Purchasing and Contracting Processes	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Financial Oversight	Desk Review	1. Can Valley Water benefit from updating its qualifications and experience criteria to include in future competitive bids for external financial audit services?
29	IT Strategic Planning  Emergency Management	<input type="checkbox"/> Financial <input checked="" type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Disaster Planning	Performance Audit	1. Does Valley Water's prioritization for systems and data recovery meet the agency's needs for sustained business continuity?  2. To what extent does Valley Water's process for determining the prioritization of systems and data recovery adhere to best practices (ex. NIST)?
30	Plan Development  Plan Implementation  Plan Monitoring	<input type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Decision-Making	Cross-Functional Performance Audit	1. What lessons has Valley Water learned from its ad hoc cross-functional efforts to proactively address current or emerging risks?
31	Financial Oversight	<input checked="" type="checkbox"/> Financial <input type="checkbox"/> Reputational <input checked="" type="checkbox"/> Operational	Outsourcing of Legal Services	Desk Review	1. How have changes occurred in District Counsel Office spending

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for contracting external legal services?

2. To what extent are the nature of services provided by contracted legal firms presently outside of the District Counsel Office's expertise?
  3. Can expanding outsourced legal services prevent project delivery delays?
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## SECTION C

### AUDIT SERVICES – VALLEY WATER RESPONSIBILITY

#### QEMS ACTIVITIES

Under development

#### COMPLIANCE AND FINANCIAL AUDITS

FINANCIAL AUDITS	
Financial Audits	
Treasurer's Report	
Appropriation's Limit	
Compensation and Benefit Compliance (odd years)	
Travel Expenses Reimbursement (even years)	
Single Audit (if applicable)	
WUE Fund Audit	





# Santa Clara Valley Water District

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**File No.:** 22-0758

**Agenda Date:** 7/6/2022

**Item No.:** 4.4.

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## COMMITTEE AGENDA MEMORANDUM

### Board Audit Committee

#### **SUBJECT:**

Review and Discuss the 2022 Board Audit Committee Work Plan.

#### **RECOMMENDATION:**

Review and Discuss topics of interest raised at prior Board Audit Committee (BAC) Meetings and make any necessary adjustments to the BAC Work Plan.

#### **SUMMARY:**

Per the BAC's Charter, Article III, Paragraph 6.2, The Committee shall, in coordination with Valley Water's Clerk of the Board, develop a proposed Annual Work Plan. Items shall be included in the Annual Work Plan based upon a majority vote of the Committee.

Under direction of the Clerk, Work Plans are used by all Board Committees to increase Committee efficiency, provide increased public notice of intended Committee discussions, and enable improved follow-up by staff. Work Plans are dynamic documents managed by Committee Chairs and are subject to change. Committee Work Plans also serve as Annual Committee Accomplishments Reports.

On May 23, 2022, the BAC approved the addition of two items to the BAC Workplan:

- Item #39: BAC Audit Recommendation Status Report Format & Content
- Item #40: PMIS (Projectmates) - How does this application resolve many of the audit recommendations?

Attachment 1 is the 2022 BAC Work Plan. Upon review, the BAC may make changes to be incorporated into the next revision.

#### **ATTACHMENTS:**

Attachment 1: Proposed 2022 BAC Work Plan

#### **UNCLASSIFIED MANAGER:**

Darin Taylor, 408-630-3068

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BOARD AUDIT COMMITTEE 2022 WORKPLAN														
Item #	ACTIVITY/SUBJECT	Q1			Q2			Q3			Q4			NOTES/RECOMMENDATIONS
		19-Jan	16-Feb	16-Mar	20-Apr	18-May	15-Jun	20-Jul	17-Aug	21-Sep	19-Oct	16-Nov	21-Dec	
	Board Audit Committee Meeting Dates													
	Number of Agenda Items per Meeting Date	8	10	4	5	8	4	3	8	6	3	6	3	<b>Note:</b> For informational purposes only. This value excludes Item 12 because that items is prepared by the Committee Clerk, not the CI Team, and is for the Full Board, not just the BAC.  Note: The BAC approved a regular meeting schedule for 2022, to meet monthly, on the third Wednesdays at 2:00 p.m.
	Meeting Dates	•	•	•	•	•	•	•	•	•	•	•	•	
	Board Audit Committee Management													
1	Election of 2022 BAC Chair and Vice Chair		•											Recommendation: Nominate and elect the 2022 Board Audit Committee Chair and Vice Chair.
2	Board Audit Committee Audit Charter		•											<u>Recommendation:</u> Propose modifications to the Board Audit Committee Audit Charter to be presented to the full Board.
3	Review and Update 2022 BAC Work Plan	•	•	•	•	•	•	•	•	•	•	•	•	Recommendation: A. Review and Discuss topics of interest raised at prior Board Audit Committee Meetings and make any necessary adjustments to the Board Audit Committee Work Plan; and B. Approve the updated 2022 Board Audit Committee Work Plan.
4	Discuss Scope of Annual Audit Training from Board Independent Auditor					•	•							<u>Recommendation:</u> Discuss scope of Annual Audit Training from Board Independent Auditor.
5	Receive Annual Audit Training from Board Independent Auditor							•						<u>Recommendation:</u> Receive Annual Audit Training from Board Independent Auditor.
6	Conduct Annual Self-Evaluation	•		•	•									<u>Recommendation:</u> A. Conduct Annual Self-Evaluation; and B. Discuss the Results of the Annual Self-Evaluation; and C. Prepare Formal Report to provide to the full Board.  <u>Note:</u> Jan = Discuss the Eval and provide forms; Feb = Discuss the results of the Eval; Mar = Provide a Summary Report of Evals; Apr = Present Eval Results to Full Board (Note that in 2022 efforts for March & April were delayed by a month)
7	Discuss Chief Audit Executive (CAE) Final Contract Close-out Report from TAP International, Inc. (Jan 2022)  Receive and Discuss CAE Activity Report to Evaluate Auditor Performance (Starting in Jan 2023)	•												<u>Recommendation for 2022:</u> Receive Final Contract Close-out Report from TAP International, Inc.  <u>Recommendation for 2023:</u> Receive and discuss CAE Activity Report from Sjoberg Evashenk to evaluate CAE Performance.

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BOARD AUDIT COMMITTEE 2022 WORKPLAN														
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		19-Jan	16-Feb	16-Mar	20-Apr	18-May	15-Jun	20-Jul	17-Aug	21-Sep	19-Oct	16-Nov	21-Dec	
8	Discuss Extension or Termination of Board Chief Audit Executive (CAE) Contract for Board Independent Auditing Services Prior to Expiration of the Agreement around December 2024													Recommendation: A. Discuss option to extend Board Independent Auditor Contract with TAP International, Inc. for Board Independent Auditing Services currently scheduled to expire effective June 30, 2022; and B. Approve recommendation to the full Board to: 1. Allow the expiration of the Board Independent Auditor Contract with TAP International; or 2. Exercise option to extend Board Independent Auditor Contract with TAP International, Inc.  Note: Agreement effective date was 12/27/21 or 1/1/22.
9	Chief Audit Executive - Request for Proposal: Review Panel (Apr 2024)													Note: Review Panel for the role of the Chief Board Auditor will be the BAC members
10	Tri-annual Risk Assessment (CY 2024)													Recommendation: Discuss the scope of work for the 2024 Risk Assessment.  Note: Initiate discussions in February 2024; Deliverable due by September 2024
	Board Audit Committee Special Requests													
11	External Financial Auditor Meeting with Individual Board members													Note: Schedule as needed.
12	Provide BAC Summary Report to full Board	•	•	•	•	•	•	•	•	•	•	•	•	Note: Report to be provided to Board in non-agenda the month after each BAC meeting, or as part of the Board Committee Reports, prepared by Committee Clerk
13	Risk Management Organization				•						•			Note: In October 2021 The BAC suggested pushing discussion on this topic out a few months to allow new District Counsel time to ascertain effectiveness of current organizational structure (assume April 2022).  Recommendation: Review and discuss Risk Management Organization.
14	Financial Auditor Selection Parameters	•	•											Recommendation: Discuss prior to the selection of the next financial auditor  Note: Next procurement scheduled for January 2022.
	Management and Third Party Audits													
15	Review Draft Audited Financial Statements											•		Recommendation: A. Review draft Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2022; and B. Direct staff to have Financial Auditor to contact Board Members and present, if necessary.  Note: This is a Nov. agenda item

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BOARD AUDIT COMMITTEE 2022 WORKPLAN														
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16	Audit Report of the Water Utility Enterprise Funds for the Fiscal Year									•				<u>Recommendation:</u> Receive and Discuss the Audit Report of the Water Utility Enterprise Funds for the Fiscal Year.
17	Receive QEMS Annual Internal Audit Report								•					<u>Recommendation:</u> Receive information regarding the Quality and Environmental Management System.
18	Audit Recommendations Implementation Status	•				•							•	<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.  <u>Note:</u> This is a December/June item; January 2022 item was delayed from Dec 2021; April May 2022 return to BAC to provide missing updates from Jan. 2022; Return to the BAC every 6 months - Jan. & Jul. 2022 and then Dec. & Jun. thereafter
Board Independent Auditor - Sjoberg Evashenk Items														
19	Review and Update Annual Audit Work Plan	•	•	•	•	•	•	•	•	•	•	•	•	<u>Recommendation:</u> Discuss the Annual Audit Work Plan and update, if necessary.
	Audit - 2019 Contract Change Order Audit													
20	Recommendation Implementation Status (Annual Rpt. in August; Target Completion = TBD)								•					<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	Audit - 2020 District Counsel Audit													
21	Recommendation Implementation Status (Annual Rpt. in January; Target Completion = TBD)		•											<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.  <u>Note:</u> This is a January item; February 2022 item was delayed from January
	Audit - 2020 Real Estate Audit													
22	Recommendation Implementation Status (Annual Rpt. in November; Target Completion = TBD)											•		<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	Audit - 2020 SCW Program Grants Management													
23	Recommendation Implementation Status (Semi-Annual Rpt. in March and September; Target Completion = June 30, 2023)					•				•				<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	Audit - 2021 Permitting Best Practices													
24	Recommendation Implementation Status (Annual Rpt. in May; Target Completion = TBD)					•								<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	Pacheco Reservoir Expansion Investigation													

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BOARD AUDIT COMMITTEE 2022 WORKPLAN														
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		19-Jan	16-Feb	16-Mar	20-Apr	18-May	15-Jun	20-Jul	17-Aug	21-Sep	19-Oct	16-Nov	21-Dec	
25	Review Pacheco Project Investigation Progress Report		•											<u>Recommendation:</u> Receive an update on the status of the on-going investigation.  <u>Note:</u> Work with District Counsel on this item
<b>Audit - To Be Determined</b>														
26	Receive notification of initiated Audit													<u>Note:</u> Audit Objectives - What is the objective of this audit?
27	Review Audit Progress Report													<u>Recommendation:</u> Receive an update on the status of the on-going audit.
28	Review Audit Draft Report Presentation													<u>Recommendation:</u> Receive and discuss the Final Draft Audit Report.
29	Review Management's Response to Audit Final Draft Report													<u>Recommendation:</u> A. Receive and discuss the Management Response to the Final Draft Audit Report; and B. Authorize staff work with the CAE to finalize the Audit Report and present it to the Board of Directors.
Management Audits - PMA, MGO, and 3rd Party Items														
	<b>Audit - 2014 Transparency Compliance Audit</b>													
30	Recommendation Implementation Status (Annual Rpt. in November; Target Completion = TBD)											•		<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	<b>Audit - 2015 Mitigation and Monitoring Compliance Audit</b>													
31	Recommendation Implementation Status (Annual Rpt. in January; Target Completion = TBD)		•											<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	<b>Audit - 2015 Consultant Contracts Audit</b>													
32	Status Update on the Implementation of Recommendations from the 2015 Consultant Contracts Management Process Audit Conducted by Navigant Consulting, Inc. and the Consultant Contracts Improvement Process.		•							•				<u>Note:</u> Staff CAS update every 6 months. <u>Recommendation:</u> Receive and discuss a status update on the implementation of the recommendations made by Navigant in the 2015 Consultant Contracts Management Process Audit and on the Consultant Contracts Improvement Process.
	<b>Audit - 2019 Lower Silver Creek Audit</b>													
33	Recommendation Implementation Status (Annual Rpt. in February; Target Completion = TBD)								•					<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	<b>Audit - 2022 Human Resources Audit</b>													
34	HR Audit Report - Review and Comment regarding Management's Response	•												<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
	<b>QEMS Improvements Implementation</b>													
35	Recommendation Implementation Status (Annual Rpt. in August; Target Completion = TBD)								•					<u>Recommendation:</u> Receive and discuss a status update on the implementation of audit recommendations.
Miscellaneous BAC Work Plan Items														

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BOARD AUDIT COMMITTEE 2022 WORKPLAN														
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		19-Jan	16-Feb	16-Mar	20-Apr	18-May	15-Jun	20-Jul	17-Aug	21-Sep	19-Oct	16-Nov	21-Dec	
36	Financial Status - Quarterly Update		•			•				•		•		<u>Note:</u> suggested frequency is as follows: February for mid-year review; May for Q3 review; September for unaudited close; November for Q1 review
37	Financial Audit - Periodic Update								•					Schedule as needed  <u>Recommendation:</u> Discuss the Financial Audit
38	SBCCC Partnership Grant Issue	•		•	•	•								Added per Darin's comments at the 12/15/21 BAC Meeting  Recommendation: Receive and Discuss the SBCCC Partnership Grant Issue
39	BAC Audit Recommendation Status Report Format & Content						•							Added per BAC Chair request on 5/23 to return to BAC to discuss how to include content that clarifies the status of the effort and how far we have until completion  Recommendation: Discuss the format and content of the status report to make it more meaningful
40	PMIS (Projectmates) - How does this application resolve many of the audit recommendations?								•					Added per BAC Chair request on 5/23 to return to BAC to discuss how the Projectmates application will resolve a lot of the open audit recommendations  Recommendation: Receive information about Projectmates

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