

February 2, 2018

NOTICE OF MEETING – REQUEST FOR RSVPS

Members of the Board Audit Committee (BAC)

Director Tony Estremera, *Chairperson*

Director Barbara Keegan, *Vice Chairperson*

Director Gary Kremen, *Committee Member*

And Supporting Staff Members

Norma Camacho, Interim Chief Executive Officer

Stan Yamamoto, District Counsel

Nina Hawk, Chief Operating Officer, Water Utilities

Anil Comelo, Acting Chief Operating Officer, Administration

Rick Callender, Chief External Affairs

Brian Hopper, Senior Assistant District Counsel

Leslie Orta, Senior Assistant District Counsel

Tina Yoke, Deputy Administrative Officer

Anna Noriega, Program Administrator

Karna DuQuite, Program Administrator

Shree Dharasker, Senior Management Analyst

Attached please find the **Agenda** for the **12:00 p.m., Tuesday, February 6, 2018**, meeting of the Santa Clara Valley Water District Board Audit Committee, which is scheduled to be held in the **District Headquarters Board Conference Room, A-124, 5700 Almaden Expressway, San Jose, CA 95118**.

If you haven't already done so, please RSVP at your earliest convenience by calling 408-630-2749 or by email to moverland@valleywater.org.

Sincerely,



MAXIMILLION H. OVERLAND

BOARD ADMINISTRATIVE ASSISTANT II

Office of the Clerk of the Board

Santa Clara Valley Water District

5750 Almaden Expressway, San Jose CA 95118

(408) 630-2749

moverland@valleywater.org

www.valleywater.org

Enclosures

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BOARD AUDIT COMMITTEE
Board Conference Room A-124
5700 Almaden Expressway, San Jose, CA 95118

February 6, 2018
12:00 PM – 2:00 PM

Time Certain: 12:00 p.m.

- 1. Call to Order/Roll Call.**
- 2. Time Open for Public Comment on Any Item Not on the Agenda.**
Comments should be limited to two minutes. If the Committee wishes to discuss a subject raised by the speaker, it can request placement on a future agenda.
- 3. Approval of Minutes:** November 30, 2017. (Committee) (Approximate Time: 5 Minutes)

Recommendation: Approve the Minutes.

4. Action Items:

4.1 Discussion of Conflict of Interest between Contractors and Staff.
(Rick Callender) (Approximate Time: 20 Minutes)

- Recommendations:
- A. Discuss the District's process for addressing conflict of interest between contractors and staff; and
 - B. Recommend to the Board of Directors that the Ethics and Equal Opportunity Programs staff continue in their efforts to have proposed conflict of interest language incorporated into the District's Ethics and Business Conduct policy and that no further actions and/or policy are warranted.

4.2 Board's Independent Auditor.
(Denise Callahan, TAP International, Inc.) (Approximate Time: 45 Minutes)

Recommendations: The following actions were previously directed by the Board Audit Committee to be discussed on a future agenda:

- A. Review the finalized list of identified risk assessments, as adopted by the Committee and amended by feedback from the Board on January 23, 2018;
- B. Solicit TAP International recommendations on internal vs. external execution of audits, costs, feasibility, and timelines;
- C. Develop an execution plan to complete the risk assessments adopted by the Board;
- D. Discuss an audit charter; and
- E. Direct next steps, as needed.

(OVER)

5. 2017 Committee Accomplishments.
(Committee) (Approximate Time: 15 Minutes)

Recommendation: Review the 2017 Committee Accomplishments and authorize the Committee Chairperson to present to the Board.

6. Schedule Next Board Audit Committee Meeting Date.
(Committee) (Approximate Time 5 Minutes)

Recommendation: Set date for the next Board Audit Committee meeting.

7. Clerk Review and Clarification of Committee Requests and Recommendations.
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 discussion of Item 4. (Clerk) (Approximate Time: 5 Minutes)

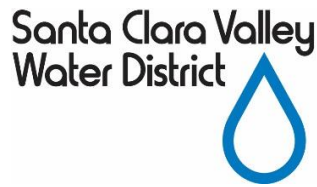
8. Adjourn.

REASONABLE EFFORTS TO ACCOMMODATE PERSONS WITH DISABILITIES WISHING TO ATTEND COMMITTEE MEETINGS WILL BE MADE. PLEASE ADVISE THE CLERK OF THE BOARD OFFICE OF ANY SPECIAL NEEDS BY CALLING (408) 630-2277.

Meetings of this committee will be conducted in compliance with all Brown Act requirements. 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 for public inspection at the same time that the public records are distributed or made available to the legislative body, at the following location:

Santa Clara Valley Water District, Office of the Clerk of the Board
5700 Almaden Expressway, San Jose, CA 95118

Board Audit Committee Purpose: The Board Audit Committee is established to assist the Board of Directors, 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.



BOARD AUDIT COMMITTEE MEETING

MINUTES

**THURSDAY, NOVEMBER 30, 2017
12:00 PM**

(Paragraph numbers coincide with agenda item numbers)

1. CALL TO ORDER

A meeting of the Santa Clara Valley Water District (District) Board Audit Committee (Committee) was called to order in District Headquarters Building Conference Room A-124, 5700 Almaden Expressway, San Jose, California, at 12:00 p.m.

1.1. Roll Call.

Committee members in attendance were District 2 Director Barbara Keegan, District 7 Director Gary Kremen, and District 6 Director Tony Estremera, Chairperson presiding, constituting a quorum of the Committee.

Staff members in attendance were S. Yamamoto, District Counsel, K. DuQuite, N. Nguyen, L. Orta, K. Oven, S. Dharasker, and M. Overland.

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

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

3. APPROVAL OF MINUTES

The Committee considered the attached minutes of the September 28, 2017, meeting. It was moved by Director Keegan, seconded by Director Kremen, and unanimously carried that the minutes be approved as presented.

4. ACTION ITEMS

4.1. Presentation: Lower Silver Creek Flood Protection Project Performance Audit: Response to Information Requested during the September 28, 2017, Board Audit Committee Meeting.

Recommendation: Receive and discuss responses to information requested at the September 28, 2017, Board Audit Committee meeting.

Ms. Karna DuQuite, Program Administrator, reviewed the information on this item, per the attached Committee Agenda Memorandum.

The Committee reviewed the proposed expanded scope of work with three comments:

- Ensure that interviews are conducted [as appropriate] as part of the expanded scope of work.
- Item #16: Replace scope with “Research other public agency best practices” as to their firewall processes/practices.
- Item #17b: Add to the scope “Research best practices with respect to consultant background checks”.

4.2. Presentation: Board Independent Auditing Services: Discussion of List of Risk Assessments from the September 12, 2017, Board Meeting and Determination of Next Steps.

- Recommendation:
- A. Receive and discuss the list of risk assessments based on the September 12, 2017, Board meeting, to be conducted by the Board Independent Auditor (TAP International);
 - B. Following today’s discussion, identify the date for TAP International to present the list to the full Board for final comment and approval; and
 - C. Upon receiving the Board’s final direction, the Committee to meet with TAP International to:
 - 1. Review the finalized list of identified risk assessments, as adopted by the Committee and amended by feedback from the Board;
 - 2. Solicit TAP International recommendations on internal vs. external execution of audits, costs, feasibility, and timelines; and
 - 3. Develop an execution plan to complete the risk assessments adopted by the Board; and
 - D. Direct further next steps, as needed.

Ms. DuQuite, reviewed the information on this item, per the attached Committee Agenda Memorandum.

The Committee received and discussed a presentation on proposed risk assessments from the Board’s Independent Auditor and directed the following:

- Conduct the risk assessment, as defined;
- Add Safety to the list of risk assessment Activity Areas;

- Add Transparency to the list of risk assessment Activity Areas;
- Add Human Resources to the list of risk assessment Departments and Divisions;
- Plan for potential, future audits of:
 - Human Resources;
 - Emergency Operations Center;
 - District Counsel;
 - Water Supply Division;
- TAP International to return to the Board on January 23, 2018, to present the updated list of risk assessment for the Board's input and finalization and return to the following Committee meeting with the Board's finalized list; and
- Add a discussion of an audit charter to the Board Audit Committee's January 2018 meeting agenda.

5. REVIEW AND DISCUSS 2017 COMMITTEE WORK PLAN

Chairperson Estremera confirmed that he would work with staff to establish the next Committee meeting time and date.

6. CLERK'S REVIEW AND CLARIFICATION OF COMMITTEE REQUESTS AND RECOMMENDATIONS:

Mr. Max Overland, Clerk/Board Audit Committee, read the new Committee Member Requests into the record.

7. ADJOURN

Chairperson Estremera adjourned the meeting at 2:00 p.m., to the next meeting, to be scheduled and posted in accordance with the Brown Act.

Max Overland
Board Administrative Assistant II

Approved:

Date: February 6, 2018

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| | |
|-----------------------|----------------------------|
| Committee: | Board Audit Committee |
| Meeting Date: | February 6, 2018 |
| Agenda Item No.: | 4.1 |
| Unclassified Manager: | Rick Callender |
| Email: | rcallender@valleywater.org |

COMMITTEE AGENDA MEMO

SUBJECT: Discussion of Conflict of Interest between Contractors and Staff.

RECOMMENDED ACTION:

- A. Discuss the District's process for addressing conflict of interest between contractors and staff; and
- B. Recommend to the Board of Directors that the Ethics and Equal Opportunity Programs staff continue in their efforts to have proposed conflict of interest language incorporated into the District's Ethics and Business Conduct policy and that no further actions and/or policy are warranted.

SUMMARY:

Conflicts of interest are a continuing matter of concern to public entities, and the District is no different. Specifically, the subject matter of conflicts of interest recently arose as to a District employee whose spouse was a principal of a for-profit business that had existing contracts with the District. For this reason, staff has developed potential policy language to address conflicts of interest for Board Audit Committee discussion and potential recommendation.

Legal/Regulatory Responsibilities

Under California law, public agency employees who have a conflict of interest based on their spouse's employment must recuse themselves and not participate in matters where the conflict exists.

The law does not prohibit the employing agency from contracting with the business entity creating the conflict for the public agency employee. Instead, it requires the public agency employee with the conflict avoid participating in the matter. (Please note that a different standard applies for elected officials.)

District's Current Practice to Address Conflict of Interest

The District follows California law. Our current practice requires that District staff who have a conflict of interest to self-identify the potential conflict and notify their manager and Ethics and Equal Opportunity Programs staff. Starting in 2017, managers were also required to review their staff's most recent Form 700 filings in early April (after the Annual Form 700 filing season ended) and again in late July. In situations where a conflict of interest is determined to exist, that employee is prohibited from making, participating in making, or in any way attempting to use their official position to influence a governmental decision in which they know or have reason to know they have some financial interest.

Comparison with Other Agencies

In development of a proposed policy, staff researched conflict of interest policies of comparator agencies (Attachment 1). With the exception of Sonoma County Water and Marin Municipal Water District, the comparator agencies do not prohibit these agencies from entering into contracts with the businesses of the spouse or registered domestic partner of an agency employee. Instead, they follow FPPC (Fair Political Practice Commission) rules. (Sonoma County has an unwritten practice that prohibits contracts with businesses of a spouse. Marin Municipal Water District has a policy which prohibits employees from having a financial interest in parties that have recently or currently contract with the agency, but has a limited exception for financial interests in a business via a spouse, who has been employed or holds an office in the business for at least a year prior to the employee working at the Marin Municipal Water District.)

Potential Conflicts of Interest Language

The Ethics and Equal Opportunity Programs staff has developed the following policy language. If found to be needed, it can be incorporated into the proposed District's Ethics and Business Conduct policy in the Administrative Policies and Procedures which will be circulated for stakeholder review along with other proposed changes to the policy.

Proposed language:

Conflict-of-interest laws are grounded on the notion that government officials and employees owe paramount loyalty to the public, and that personal or private financial considerations on the part of government officials and employees should never be allowed to enter the decision-making process. Employees are required to avoid any actual conflicts of interest and any appearances of conflicts of interest in order to assure the public that District decisions are being made impartially and in the public's interest. Employees are prohibited from making, participating in making, or attempting to use their positions to influence any District decision which may have a reasonably foreseeable and material effect on the employee's immediate family, or any of the employee's financial interests including: real property, sources of income¹, business entities owned in whole or in part by the employee, business entities in which the employee holds a management position, and donors of gifts (Financial Interests).

Employees shall immediately notify their managers when they become aware of a potential conflict of interest (e.g., they have reason to believe they are or will be participating in a District decision that may affect their financial interests). Managers shall notify the Ethics & Equal Opportunity Program, which will then analyze whether a conflict of interest exists and provide advice regarding the necessary steps to be taken. When necessary, the Ethics & Equal Opportunity Program shall consult District Counsel. Where a conflict of interest is determined to exist, the employee shall be removed from any assignments which create an actual or perceived conflict of interest.

Apart from avoiding conflicts involving their Financial Interests, Employees are also required to exercise their duties free from personal bias – including biases having nothing to do with financial gain or losses. Employees are expected and required to exercise their duties with disinterested skill, zeal, and diligence, for the benefit of the public. Employees are strictly prohibited from volunteering for or knowingly remaining in assignments that place their private, personal interests in conflict with their official duties.

Employees should seek guidance from the Ethics & Equal Opportunity Program in the event of any questions or uncertainty regarding compliance with these requirements.

¹The income of a public employee includes any community property interest in the income of a spouse. (Govt. Code sec. 82030.) As set forth in the regulations, not only does the employee have a financial interest in a business entity that is a source of income, but the employee also has a financial interest in: 1. Any individual owning a 50% or greater interest in that business entity; 2. Any individual, regardless of the extent of the individual's ownership interest in that business entity, who has the power to direct or cause the direction of the management and policies of the business entity. (2 Cal. Code Regs. Sec. 18700.1.)

Personal Interest in District Contracts

Employees with a financial interest in an actual or proposed contract with the District are prohibited from participating, in any way, in matters concerning the contract. This bar on participation includes preliminary discussions, negotiations, planning and solicitation of bids, execution of the contract, and making recommendations regarding execution of the contract. Financial interest in a contract includes direct or indirect financial interest. A direct financial interest exists where the employee is the party contracting with the District. An indirect financial interest exists where the employee has a financial relationship with the contracting party or will receive some benefit from the making of the contract. Employees possessing such a financial interest in actual or proposed contracts with the District must notify their managers of the conflict, and the managers must remove them from all work involving the actual or proposed contract. Where such a financial interest exists, the employee and his or her manager shall also contact the Ethics & Equal Opportunity Program for further advice regarding the necessary steps to be taken.

Employees should seek guidance from the Ethics & Equal Opportunity Program in the event of any questions or uncertainty regarding compliance with these requirements.

Staff Recommendation Whether Further Actions and/or Policy Are Warranted

In practice, the District complies with California law with respect to conflict of interest issues. However, it is beneficial to the District and employees to provide additional clarity of the expectations of employees with respect to conflict of interest. The language proposed by the Ethics and Equal Opportunity Programs Staff would formalize and clarify these expectations.

Staff recommends that the Ethics and Equal Opportunity Programs staff continue in their efforts to have proposed conflict of interest language incorporated into District's Ethics and Business Conduct policy. No further actions or policy are necessary.

BACKGROUND:

The issue of conflicts of interest has been ongoing for several years. At the October 27, 2015 board meeting, staff was asked to agendize a discussion of conflict of interest between contractors and staff.

While the District's practice is to comply with California law, the Ethics and Equal Opportunity Programs staff has developed proposed language that will formalize the District's practice with respect to conflicts of interest. They plan to pursue incorporating the proposed language into the Ethics and Business Conduct policy through their stakeholder review process.

Staff is bringing this issue to the Board Audit Committee for discussion and recommendation.

ATTACHMENT(S):

Attachment 1: Comparator agency information

Comparator Agencies Conflict of Interest Information

| Agency | Agency COI Policy & Procedures in Practice | Required to Report Conflict/Recusal to Board |
|-------------------------------|---|--|
| Alameda County Water District | <p><u>Agency Policy:</u> None</p> <p><u>Procedure:</u> Agency follows FPPC rules.</p> | Staff unsure |
| City of Palo Alto | <p><u>Agency Policy:</u> Palo Alto's policy mimics FPPC rules.</p> <p><u>Procedure:</u> Agency declined to participate in benchmark study.</p> | No response |
| City of San Jose | <p><u>Agency Policy:</u> San Jose's policy mimics FPPC rules.</p> <p><u>Procedure:</u> Agency did not respond to benchmark study.</p> | No response |
| City of Sunnyvale | <p><u>Agency Policy:</u> Sunnyvale's policy mimics FPPC rules.</p> <p><u>Procedure:</u> Agency follows FPPC rule reflected in its written policy.</p> | No. Staff may note potential conflict or recusal in contract approval report but they are not required to do so. |
| Contra Costa Water District | <p><u>Agency Policy:</u> None.</p> <p><u>Procedure:</u> Agency follows FPPC rules. In practice, the expectation is that the employees recuse themselves.</p> | No |
| EBMUD | <p><u>Agency Policy:</u> EBMUD has conflict of interest disqualification procedures. Ultimately, the employee is responsible for identifying their own potential conflicts and reporting their recusal to the Project Manager and their supervisor. The Project Manager also has responsibilities in monitoring and identifying potential conflicts.</p> <p><u>Procedure:</u> Agency follows FPPC rules and its written policy.</p> | Yes. If the General Manager has a conflict concerning an RFQ/RFP, the General Manager must notify the Board of their recusal. Other employee conflicts may be reported to the Board but is not required. |

| Agency | Agency COI Policy & Procedures in Practice | Required to Report Conflict/Recusal to Board |
|--|--|---|
| Marin Municipal Water District | <p><u>Agency Policy:</u> MMWD prohibits employees from having financial interests in parties that have recently or currently contract with MMWD. If a party wishes to contract with MMWD, then the employee must divest themselves of the financial interest in the party. There is an exception for employees who have a financial interest in a party via their spouse, if the spouse has been employed or holds an office in the party for at least a year prior to the employee working at MMWD. Employees must notify their divisional manager or General Manager of any potential conflicts, which then must be disclosed to the Board.</p> <p><u>Procedure:</u> Agency follows FPPC rules and its written policy.</p> | Yes |
| Metropolitan Water District of Southern California | <p><u>Agency Policy:</u> A MWDSC contract with a potential conflict may only be awarded when the employee with the conflict recuses themselves and the established contracting procedures are followed. Employees are required to disclose their potential conflicts to supervisor and recuse themselves.</p> <p><u>Procedure:</u> Agency follows FPPC rules and its written policy. In practice, employees recuse themselves if they have potential conflict. Conflict of interest questionnaire given to employees working on contracts. For senior level managers, the Ethics Office relies on them to self-report any potential conflicts.</p> | No. The Ethics Office does not notify its Board of regular employee recusals, but for higher level employees, Ethics Office would recommend that they send a memo notifying the Board of their recusal. |
| San Diego County Water Authority | <p><u>Agency Policy:</u> SDCWA's policies mimics FPPC rules.</p> <p><u>Procedure:</u> Agency follows FPPC rules reflected in its written policy. Agency or employee writes letter to FPPC for clarification as needed. A firewall is implemented for the employee only.</p> | No. Staff reported that employee's potential conflicts and recusals were not part of the Board's role. |

| Agency | Agency COI Policy & Procedures in Practice | Required to Report Conflict/Recusal to Board |
|---------------------|---|--|
| San Francisco PUC | <p><u>Agency Policy:</u> San Francisco City's policies, which San Francisco PUC adheres to, mimics FPPC rules.</p> <p><u>Procedure:</u> Agency did not respond to benchmark study.</p> | (No response) |
| Santa Clara County | <p><u>Agency Policy:</u> Santa Clara County's policy mimics FFPC rules.</p> <p><u>Procedure:</u> Agency did not respond to benchmark study.</p> | (No response) |
| Sonoma County Water | <p><u>Agency Policy:</u> None.</p> <p><u>Procedure:</u> Agency practice prevents a company owned by a high-level employee's spouse from winning agency contracts, although these companies are not precluded from bidding.</p> | No |
| Zone 7 | <p><u>Agency Policy:</u> None.</p> <p><u>Procedure:</u> Agency follows FPPC rules. In practice, agency provides employees with FPPC materials, and employees are expected to comply. No monitoring of conflicts by staff. If staff is aware of a potential conflict, then staff will informally remind employee to recuse themselves.</p> | No |

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Committee: Board Audit Committee
Meeting Date: February 6, 2018
Agenda Item No.: 4.2
TAP International: Denise Callahan

COMMITTEE AGENDA MEMO

SUBJECT: Board's Independent Auditor.

RECOMMENDED ACTION:

The following actions were previously directed by the Board Audit Committee to be discussed on a future agenda:

- A. Review the finalized list of identified risk assessments, as adopted by the Committee and amended by feedback from the Board on January 23, 2018;
- B. Solicit TAP International recommendations on internal vs. external execution of audits, costs, feasibility, and timelines;
- C. Develop an execution plan to complete the risk assessments adopted by the Board;
- D. Discuss an audit charter; and
- E. Direct next steps, as needed.

SUMMARY:

Attached documentation for review by the Board Audit Committee is provided by TAP International, Inc.

ATTACHMENT(S):

- Attachment 1: PowerPoint
- Attachment 2: Task Order 1
- Attachment 3: Task Order 2
- Attachment 4: Task Order 3
- Attachment 5: Task Order 4
- Attachment 6: Task Order 5
- Attachment 7: Task Ordre 6
- Attachment 8: Task Order 7

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SANTA CLARA VALLEY WATER DISTRICT BOARD AUDIT COMMITTEE MEETING

DISTRICT RISK ASSESSMENT

February 6, 2018



DISCUSSION ITEMS

| Section | Page Number |
|--|-------------|
| A. Final Risk Assessment Scope | 3 |
| B. Risk Assessment Execution | 6 |
| C. Internal Audits, Feasibility, Costs and Timelines | 13 |

DISCUSSION ITEM

Section

A. Final Risk Assessment Scope

A. FINAL RISK ASSESSMENT SCOPE — DEPARTMENTS AND DIVISIONS

1. Water Utility Capital Division
2. Water Supply Division
3. Watershed Design & Construction Division
4. Treated Water Operations & Maintenance Division
5. Watershed Operations & Maintenance Division
6. Office of COO Water Utility
7. Office of the COO Watershed
8. Information Technology Division
9. General Services Division
10. Financial Planning and Management Division
11. Watershed Stewardship & Planning Division
12. Office of District Counsel
13. Human Resources

A. FINAL RISK ASSESSMENT SCOPE — OPERATIONAL ACTIVITY AREAS

- Capital Improvement Planning & Budgeting
- Performance Based Budgeting
- Financial Management
- Internal Controls
- Strategic Goals & Objectives
- Fraud Prevention
- Equal Employment Opportunity
- Purchasing/Contracting
- Change Order Management, applicable to construction management
- Succession Planning
- Business Continuity Planning
- Environmental Sustainability
- Personnel Safety
- Transparency

DISCUSSION ITEM

Section

B. Risk Assessment Execution

B. RISK ASSESSMENT EXECUTION

- **RISK ASSESSMENT IMPLEMENTATION PLAN**

- Notification letters to District Departments and Divisions
- Coordinate and schedule interviews with Division/Department points of contact.

B. RISK ASSESSMENT EXECUTION

- **RISK ASSESSMENT IMPLEMENTATION PLAN**
 - Collect and review Division/Department documents and conduct interviews using structured interview guides.
 - Conduct gap analysis of documentation review and interviews and enter information into the Risk Assessment Scoring Matrix.
 - Complete the risk scoring for each operational activity area and each Division/Department.
 - Develop 'heat maps' that depict results of the risk assessment scoring.

B. RISK ASSESSMENT EXECUTION

- **RISK ASSESSMENT IMPLEMENTATION PLAN**

- Conduct initial results meeting with District executives and managers. This meeting is an opportunity to get feedback on the results.
- Develop presentation of results.
- Present preliminary results to the audit committee.
- Develop suggested audits to address higher risk areas
- Present the results to the Board

B. RISK ASSESSMENT EXECUTION

- **RISK ASSESSMENT IMPLEMENTATION PLAN**

- Implementation of the risk assessment is projected to be completed 100 days after issuance of the notification letter.
- Analysis of the risk assessment is expected to be completed three weeks after implementation has been completed.
- Progress reports will be provided to the Board Audit Committee on a bi-weekly basis.

| Activity | Duration |
|--|-----------------|
| Board Audit Committee Approval | |
| Notification Letter Transmittal | Week: 1 |
| Risk Assessment Data Collection and Interviews | Week: 2 - 15 |
| Risk Assessment Analysis and Reporting | Week: 16-18 |

B. RISK ASSESSMENT EXECUTION

- **CHALLENGES TO THE IMPLEMENTATION OF THE RISK ASSESSMENT:**

- Availability and cooperation of Division/Department executives and managers.
- Availability and completeness of documentation and information.

As issues arise that could affect the completion of the risk assessment, we will inform the Board Audit Committee through our regular progress reporting.

B. RISK ASSESSMENT EXECUTION

NEXT STEPS

- Identification of Division/Department initial point of contacts
- Collect and analyze data

DISCUSSION ITEM

Section

C. Internal Audits, Feasibility, Costs and Timelines

C. INTERNAL AUDITS, FEASIBILITY, COSTS AND TIMELINES

TYPES OF AUDITS

Internal Audits – focus on adherence to policies and procedures

Performance Audits – focus on efficiency and effectiveness of programs and services with emphasis on the CAUSE of concerns that were identified

Compliance/Regulatory – focus on the adherence to local, state and federal requirements and other laws

Financial – focus on the reasonable accuracy of financial data

Non-Audits - all of the above without citation that auditing standards were followed.

C. INTERNAL AUDITS, FEASIBILITY, COSTS AND TIMELINES

Examples of Potential Audits:

- **Audits should start with a specific question.**
 - Are there opportunities to enhance the District's dam safety efforts?
 - What technical or operational factors, if any, led to cost overruns in the RAW program?
 - Does the District's annual management letters (related to the annual CAFR) show systemic financial management issues at the District?

Audits can be requested by the Board at any time

C. INTERNAL AUDITS, FEASIBILITY, COSTS AND TIMELINES

- **COST:**
 - Costs are driven by time required to complete audits.
 - Consider adopting audits that are very focused on single issues or concerns to keep costs reasonable and to provide timely audit completion.
- **TIMELINE OF AUDITS:**
 - Driven by the number of audit questions and the number of District departments and divisions participating in the audit.
 - Rule of thumb: Each audit objective can require 8 to 12 weeks with about 5 District departments.
 - Internal controls audits/ compliance audits require less time to complete because they are generally limited in scope.

C. INTERNAL AUDITS, FEASIBILITY, COSTS AND TIMELINES

- **FEASIBILITY OF INTERNAL VS EXTERNAL AUDITS**

- Internal audits are generally performed by Agency employees, but they can also be outsourced to other audit organizations.
- Audit organizations (whether internal or external) can perform any type of audit provided that the audit team knows how to conduct the various types of audits.
- The content of final audits reports performed by Agency employees are generally influenced by management.
- It is critical that an internal audit governance structure be established to ensure the audit function is independent of management.

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Task Order No. 001

Title: Board Audit Committee Attendance

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

District Project Manager: Mike Heller, Office of CEO & Board Support

Consultant Project Manager: Denise Callahan, President, Lead Auditor

Dollar Amount of Task Order: Fixed Fee \$4,385

1. Upon full execution of this Task Order No. 1, as set forth in the Standard On-Call Consultant Agreement Section Twelve, subsection 13., Task Orders, and the issuance of a notice to proceed by the District Project Manager, the Consultant is hereby authorized to perform the Services described in Attachment A to this Task Order. Any costs incurred, Services performed or expenditures by the Consultant before this Task Order is executed or before the issuance of the notice to proceed will be considered outside the contracted scope of Services and will not be eligible for payment.
2. Both the scope of Services to be performed and the deliverables to be provided in accordance with this Task Order are described in Attachment A which is attached hereto and incorporated by this reference. Attachment A shall include at a minimum the following:
 - A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
 - B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
 - C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
 - D. Project schedule for completing the scope of Services.
3. The Consultant shall be compensated at fixed fees or at the hourly rates established in the Agreement, Attachment One to the Scope of Services, Fees, and Payments. The Consultant agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted in the Attachment A.
4. This Task Order will become effective on the date of full execution by authorized representatives of the Parties and remain in effect until the earlier of: termination of this Agreement; completion of the tasks set forth in Attachment A.
5. Copies of applicable local, state and federal permits required to perform the Services described in Attachment A are attached to this Task Order, unless the Consultant previously provided the appropriate permits to the District.

6. The Consultant shall perform all Services described in Attachment A to this Task Order in accordance with the terms and conditions of the Agreement.

7. Signatures:


5/30/2017

Signature:

TAP INTERNATIONAL INC.
Denise Callahan
President, Lead Auditor

DATE

Signature:



SANTA CLARA VALLEY WATER DISTRICT
Mike Heller
Management Analyst II
Office of CEO & Board Support

5/30/17

DATE

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ATTACHMENT A

Task Order No. 1

Title: Board Audit Committee Attendance

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

1. Representatives.

- A. The District Project Manager (DPM) for this task is listed below. Unless otherwise provided, all correspondences to the District shall be addressed to the District Project Manager:

Mike Heller
Santa Clara Valley Water District
5750 Almaden Expressway
San Jose, CA 95118-3638
Phone: 408-630-2656
E-mail: mheller@valleywater.org

- B. The Consultant's Contact and Principal Officer for this Agreement is as listed below. All District questions pertaining to this Task Order shall be referred to the Consultant's Project Manager. All correspondence to Consultant shall be addressed to the address below:

Denise Callahan, President, Lead Auditor
3436 American River Drive, Suite 9A
Sacramento, CA 95864
Phone: C: (916) 549-0831
O: (916) 333-3401
E-mail: Denise@TAPinternational.org

2. Project Objective

Attend Board Audit Committee Meeting and kick off risk assessment.

3. Tasks

Task 1—Board Audit Committee Meeting Attendance

The purpose of this task is for Consultant to 1) attend the Board Audit Committee meeting on June 1, 2017, and 2) prepare, as needed, the meeting agenda and notes, minutes, and presentation materials and submit them for review by the District.

4. Cost Breakdown

| Task | Description | Classification | Estimated Hours | Rate | Fixed Fees | Scheduled Completion Date |
|-------------|--|--------------------------------|------------------------|-------------|-------------------|----------------------------------|
| 1 | Development of Meeting Materials and Meeting Preparation | Lead Auditor – Denise Callahan | 7 | \$190 | \$1,330 | May 31, 2017 |
| | | Team Auditor – Greg Matayoshi | 2 | \$175 | \$350 | May 31, 2017 |
| 2 | June 1 Meeting (travel time, meeting) | Lead Auditor – Denise Callahan | 7 | \$190 | \$1,330 | June 1, 2017 |
| | | Team Auditor – Greg Matayoshi | 7 | \$175 | \$1,225 | June 1, 2017 |
| 3 | Direct Expenses | Mileage | 270 miles plus toll | .535 | \$150 | June 1, 2017 |
| TOTAL | | | | | \$4,385 | |

Task Order No. 002

Title: Development of Risk Assessment Model

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

District Project Manager: Mike Heller, Office of CEO & Board Support


Consultant Project Manager: Denise Callahan, President, Lead Auditor

Dollar Amount of Task Order: Fixed Fee \$21,280 to \$25,460


1. Upon full execution of this Task Order No. 002, as set forth in the Standard On-Call Consultant Agreement Section Twelve, subsection 13., Task Orders, and the issuance of a notice to proceed by the District Project Manager, the Consultant is hereby authorized to perform the Services described in Attachment A to this Task Order. Any costs incurred, Services performed or expenditures by the Consultant before this Task Order is executed or before the issuance of the notice to proceed will be considered outside the contracted scope of Services and will not be eligible for payment.
2. Both the scope of Services to be performed and the deliverables to be provided in accordance with this Task Order are described in Attachment A, which is attached hereto and incorporated by this reference. Attachment A shall include at a minimum the following:
 - A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
 - B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
 - C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
 - D. Project schedule for completing the scope of Services.
3. The Consultant shall be compensated at fixed fees or at the hourly rates established in the Agreement, Attachment One to the Scope of Services, Fees, and Payments. The Consultant agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted in the Attachment A.
4. This Task Order will become effective on the date of full execution by authorized representatives of the Parties and remain in effect until the earlier of: termination of this Agreement; completion of the tasks set forth in Attachment A.
5. Copies of applicable local, state, and federal permits required to perform the Services described in Attachment A are attached to this Task Order, unless the Consultant previously provided the appropriate permits to the District.

6. The Consultant shall perform all Services described in Attachment A to this Task Order in accordance with the terms and conditions of the Agreement.


7. Signatures:

Signature:  6/21/2017

TAP INTERNATIONAL INC. DATE
Denise Callahan
President, Lead Auditor

Signature:  6/21/17

SANTA CLARA VALLEY WATER DISTRICT DATE
Karna DuQuite
Supervising Program Administrator
Continual Improvement Unit

Signature:  6/27/17

SANTA CLARA VALLEY WATER DISTRICT DATE
Mike Heller
Management Analyst II
Continual Improvement Unit

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ATTACHMENT A

Task Order No. 002

Title: Development of Risk Assessment Model

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

1. Representatives.

- A. The District Project Manager (DPM) for this task is listed below. Unless otherwise provided, all correspondences to the District shall be addressed to the District Project Manager:

Mike Heller
Santa Clara Valley Water District
5750 Almaden Expressway
San Jose, CA 95118-3638
Phone: 408-630-2656
E-mail: mheller@valleywater.org

- B. The Consultant's Contact and Principal Officer for this Agreement is as listed below. All District questions pertaining to this Task Order shall be referred to the Consultant's Project Manager. All correspondence to Consultant shall be addressed to the address below:

Denise Callahan, President, Lead Auditor
3436 American River Drive, Suite 9A
Sacramento, CA 95864
Phone: C: (916) 549-0831
O: (916) 333-3401
E-mail: Denise@TAPinternational.org

2. Project Objective

Develop draft Risk Assessment Model and update model per Board input.

3. Tasks

Task 1— Development of Risk Assessment Model

- Identify proposed risk areas for full Board discussion
- Develop proposed criteria for each risk area for full Board discussion
- Develop Draft Risk Assessment Model that includes list of risk areas and criteria for assessment for full Board input and direction

Deliverables:

- Prepare and transmit Draft Risk Assessment Model to District Project Manager
- Develop and transmit presentation materials for Board meeting to Project Manager to meet the District's Board Agenda posting schedule

Task 2— Update Risk Assessment Model Per Board Input

- Receive and incorporate full Board input into Risk Assessment Model

Deliverable: Transmit Final Draft Risk Assessment Model to District Project Manager

4. Cost Breakdown

| Task | Deliverables | Classification | Estimated Hours | Rate | Fixed Fees | Scheduled Completion Date |
|-------|---|--------------------------------|---|-------|----------------------|---------------------------|
| 1 | <ul style="list-style-type: none"> • Prepare and transmit Draft Risk Assessment Model to District Project Manager • Develop and transmit presentation materials for Board meeting to Project Manager to meet the District's Board Agenda posting schedule | Lead Auditor – Denise Callahan | 110 | \$190 | \$20,900 | 07/14/17 |
| 2 | Transmit Final Draft Risk Assessment Model to District Project Manager | Lead Auditor – Denise Callahan | 2-24* *Estimated hours to incorporate full Board input are 2-24 hours, dependent on the level of Board input | \$190 | \$380 To \$4,560 | 09/19/17 |
| TOTAL | | | | | \$21,280 To \$25,460 | |

Task Order No. 003

Title: Board Meeting Attendance

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

District Project Manager: Mike Heller, Office of CEO & Board Support


Consultant Project Manager: Denise Callahan, President, Lead Auditor

Dollar Amount of Task Order: Fixed Fee \$3,190

1. Upon full execution of this Task Order No. 003, as set forth in the Standard On-Call Consultant Agreement Section Twelve, subsection 13., Task Orders, and the issuance of a notice to proceed by the District Project Manager, the Consultant is hereby authorized to perform the Services described in Attachment A to this Task Order. Any costs incurred, Services performed or expenditures by the Consultant before this Task Order is executed or before the issuance of the notice to proceed will be considered outside the contracted scope of Services and will not be eligible for payment.
2. Both the scope of Services to be performed and the deliverables to be provided in accordance with this Task Order are described in Attachment A, which is attached hereto and incorporated by this reference. Attachment A shall include at a minimum the following:
 - A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
 - B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
 - C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
 - D. Project schedule for completing the scope of Services.
3. The Consultant shall be compensated at fixed fees or at the hourly rates established in the Agreement, Attachment One to the Scope of Services, Fees, and Payments. The Consultant agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted in the Attachment A.
4. This Task Order will become effective on the date of full execution by authorized representatives of the Parties and remain in effect until the earlier of: termination of this Agreement; completion of the tasks set forth in Attachment A.
5. Copies of applicable local, state, and federal permits required to perform the Services described in Attachment A are attached to this Task Order, unless the Consultant previously provided the appropriate permits to the District.

6. The Consultant shall perform all Services described in Attachment A to this Task Order in accordance with the terms and conditions of the Agreement.


7. Signatures:

Signature:  6/21/2017

TAP INTERNATIONAL INC. DATE
Denise Callahan
President, Lead Auditor

Signature:  6/27/17

SANTA CLARA VALLEY WATER DISTRICT DATE
Karna DuQuite
Supervising Program Administrator
Continual Improvement Unit

Signature:  6/27/17

SANTA CLARA VALLEY WATER DISTRICT DATE
Mike Heller
Management Analyst II
Continual Improvement Unit

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ATTACHMENT A

Task Order No. 003

Title: Attend Board Meeting and Present Draft Risk Assessment Model

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

1. Representatives.

- A. The District Project Manager (DPM) for this task is listed below. Unless otherwise provided, all correspondences to the District shall be addressed to the District Project Manager:

Mike Heller
Santa Clara Valley Water District
5750 Almaden Expressway
San Jose, CA 95118-3638
Phone: 408-630-2656
E-mail: mheller@valleywater.org

- B. The Consultant's Contact and Principal Officer for this Agreement is as listed below. All District questions pertaining to this Task Order shall be referred to the Consultant's Project Manager. All correspondence to Consultant shall be addressed to the address below:

Denise Callahan, President, Lead Auditor
3436 American River Drive, Suite 9A
Sacramento, CA 95864
Phone: C: (916) 549-0831
O: (916) 333-3401
E-mail: Denise@TAPinternational.org

2. Project Objective

Attend Board Meeting, present, and receive input on draft Risk Assessment Model.

3. Tasks

Task 1—Board Meeting Attendance

The purpose of this task is for Consultant to: 1) attend the Board meeting on September 12, 2017, and 2) prepare, as needed, the meeting agenda and notes, minutes, and presentation materials, and submit them for review by the District.

4. Cost Breakdown

| Task | Description | Classification | Estimated Hours | Rate | Fixed Fees | Scheduled Completion Date |
|-------------|--|--------------------------------|------------------------|-------------|-------------------|----------------------------------|
| 1 | Development of Meeting Materials and Meeting Preparation | Lead Auditor – Denise Callahan | 7 | \$190 | \$1,330 | Board Meeting Date: 9/12/17 |
| | Board Meeting (travel time, meeting) | Lead Auditor – Denise Callahan | 9 | \$190 | \$1,710 | Board Meeting Date: 9/12/17 |
| | Direct Expenses | Mileage | 270 miles plus toll | .535 | \$150 | Board Meeting Date: 9/12/17 |
| TOTAL | | | | | \$3,190 | |

Task Order No. 004

Title: Risk Assessment Implementation

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

District Supervising Program Administrator: Karna DuQuite, Continual Improvement Unit


Consultant Project Manager: Denise Callahan, President


Dollar Amount of Task Order: Fixed Fee \$95,025

1. Upon full execution of this Task Order No. 004, as set forth in the Standard On-Call Consultant Agreement Section Twelve, subsection 13., Task Orders, and the issuance of a notice to proceed by the District Project Manager, the Consultant is hereby authorized to perform the Services described in Attachment A to this Task Order. Any costs incurred, Services performed or expenditures by the Consultant before this Task Order is executed or before the issuance of the notice to proceed will be considered outside the contracted scope of Services and will not be eligible for payment.
2. Both the scope of Services to be performed and the deliverables to be provided in accordance with this Task Order are described in Attachment A, which is attached hereto and incorporated by this reference. Attachment A shall include at a minimum the following:
 - A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
 - B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
 - C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
 - D. Project schedule for completing the scope of Services.
3. The Consultant shall be compensated at fixed fees or at the hourly rates established in the Agreement, Attachment A to the Scope of Services, Fees, and Payments. The Consultant agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted in the Attachment A.
4. This Task Order will become effective on the date of full execution by authorized representatives of the Parties and remain in effect until the earlier of: termination of this Agreement; completion of the tasks set forth in Attachment A.
5. Copies of applicable local, state, and federal permits required to perform the Services described in Attachment A are attached to this Task Order, unless the Consultant previously provided the appropriate permits to the District.

6. The Consultant shall perform all Services described in Attachment A to this Task Order in accordance with the terms and conditions of the Agreement.

7. Signatures:

Signature:  10/5/2017
TAP INTERNATIONAL INC. DATE
Denise Callahan
President, Lead Auditor

Signature:  10/12/17
SANTA CLARA VALLEY WATER DISTRICT DATE
Karna DuQuite
Supervising Program Administrator
Continual Improvement Unit

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Task Order No. 4

Attachment A – TAP International, Inc.

Risk Assessment Implementation

- A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
- B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
- C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
- D. Project schedule for completing the Scope of Services.

| Activity | Assigned Consultant | Hours | Rate | Sub Total | Project Schedule Completion Date |
|---|----------------------------------|--------------|-------------|------------------|---|
| Implementation of Risk Assessment Model (10 Operational Activities across 12 District Department/Division) See below for list of departments and activities. | Lead Auditor- Matayoshi | 200 | 175 | \$35,000 | 100 working days after issuance of audit notification letter |
| | Team Auditors- Hoffman, Kousser, | 255 | 175 | \$44,625 | |
| Analysis of Risk Assessment Results | Lead Auditor – Callahan | 60 | 190 | \$11,400 | Three weeks upon completion of data collection efforts among the 10 departments |
| Travel expense (20 trips) mileage (*depending on meeting coordination, overnight lodging may take place, but expenses will stay within budget) | Mileage miles plus toll | 270 | .535 | \$4,000* | |
| Total Fixed Fee Amount | | | | \$95,025 | |

Scope of Work

District Departments

1. Water Utility Capital Division
2. Water Supply Division
3. Watershed Design & Construction Division
4. Treated Water Operations & Maintenance Division
5. Watershed Operations & Maintenance Division
6. Office of COO Watershed
7. Office of COO Water Utility
8. Information Technology Division
9. General Services Division
10. Financial Planning and Management Division
11. Watershed Stewardship & Planning Division
12. Office of District Counsel

Operational Activities

1. Capital Improvement Planning & Budgeting
2. Performance Base Budgeting
3. Financial Management
4. Internal Controls
5. Strategic Goals & Objectives
6. Fraud Prevention
7. Human Resources Management - EEO
8. Purchasing/Contracting
9. Change Order Applicable to Construction Management
10. Business Continuity Planning
11. Succession Planning
12. Environmental Sustainability

Task Order No. 005

Title: Board Audit Committee Meeting Attendance, November 30, 2017

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

District Supervising Program Administrator: Karna DuQuite, Continual Improvement Unit

Consultant Project Manager: Denise Callahan, President

Dollar Amount of Task Order: Fixed Fee \$ 4,590.00

1. Upon full execution of this Task Order No. 005, as set forth in the Standard On-Call Consultant Agreement Section Twelve, subsection 13., Task Orders, and the issuance of a notice to proceed by the District Project Manager, the Consultant is hereby authorized to perform the Services described in Attachment A to this Task Order. Any costs incurred, Services performed or expenditures by the Consultant before this Task Order is executed or before the issuance of the notice to proceed will be considered outside the contracted scope of Services and will not be eligible for payment.
2. Both the scope of Services to be performed and the deliverables to be provided in accordance with this Task Order are described in Attachment A, which is attached hereto and incorporated by this reference. Attachment A shall include at a minimum the following:
 - A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
 - B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
 - C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
 - D. Project schedule for completing the scope of Services.
3. The Consultant shall be compensated at fixed fees or at the hourly rates established in the Agreement, Attachment A to the Scope of Services, Fees, and Payments. The Consultant agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted in the Attachment A.
4. This Task Order will become effective on the date of full execution by authorized representatives of the Parties and remain in effect until the earlier of: termination of this Agreement; completion of the tasks set forth in Attachment A.
5. Copies of applicable local, state, and federal permits required to perform the Services described in Attachment A are attached to this Task Order, unless the Consultant previously provided the appropriate permits to the District.

6. The Consultant shall perform all Services described in Attachment A to this Task Order in accordance with the terms and conditions of the Agreement.

7. Signatures:

Signature: Denise P. Callahan 11/08/2017
TAP INTERNATIONAL, INC. DATE
Denise Callahan
President, Lead Auditor

Signature: Karna DuQuite 11/9/17
SANTA CLARA VALLEY WATER DISTRICT DATE
Karna DuQuite
Supervising Program Administrator
Continual Improvement Unit

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Task Order 5

Attachment A – TAP International, Inc.

Board Meeting Attendance

- A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
- B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
- C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
- D. Project schedule for completing the scope of Services.

| Activity | Assigned Consultant | Hours | Rate | Sub Total | Project Schedule Completion Date |
|--|----------------------------|---------------------|-------------|------------------|--|
| Development of PowerPoint Presentation discussing risk assessment scope and implementation, discuss execution of audits, costs, feasibility, and timelines; discuss other issues as arise by committee. | Lead Auditor – Callahan | 8 | \$190 | \$1,520 | Prior to Nov. 30, 2017 |
| Board Meeting (travel time, meeting) | Lead Auditor – Callahan | 8 | \$190 | \$1,520 | Nov. 30, 2017 (Board Audit Committee Meeting Date) |
| | Team Auditor – Matayoshi | 8 | \$175 | \$1,400 | |
| Direct Expenses | Mileage | 270 miles plus toll | .535 /mile | \$150 | Nov. 30, 2017 (Board Audit Committee Meeting Date) |
| Total Fixed Fee Amount | | | | \$4,590 | |

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Task Order No. 006

Title: Board Meeting Attendance, January 23, 2018

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

District Supervising Program Administrator: Karna DuQuite, Continual Improvement Unit

Consultant Project Manager: Denise Callahan, President

Dollar Amount of Task Order: Fixed Fee \$ 4,485.00

1. Upon full execution of this Task Order No. 006, as set forth in the Standard On-Call Consultant Agreement Section Twelve, subsection 13., Task Orders, and the issuance of a notice to proceed by the District Project Manager, the Consultant is hereby authorized to perform the Services described in Attachment A to this Task Order. Any costs incurred, Services performed or expenditures by the Consultant before this Task Order is executed or before the issuance of the notice to proceed will be considered outside the contracted scope of Services and will not be eligible for payment.
2. Both the scope of Services to be performed and the deliverables to be provided in accordance with this Task Order are described in Attachment A, which is attached hereto and incorporated by this reference. Attachment A shall include at a minimum the following:
 - A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
 - B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
 - C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
 - D. Project schedule for completing the scope of Services.
3. The Consultant shall be compensated at fixed fees or at the hourly rates established in the Agreement, Attachment A to the Scope of Services, Fees, and Payments. The Consultant agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted in the Attachment A.
4. This Task Order will become effective on the date of full execution by authorized representatives of the Parties and remain in effect until the earlier of: termination of this Agreement; completion of the tasks set forth in Attachment A.
5. Copies of applicable local, state, and federal permits required to perform the Services described in Attachment A are attached to this Task Order, unless the Consultant previously provided the appropriate permits to the District.

6. The Consultant shall perform all Services described in Attachment A to this Task Order in accordance with the terms and conditions of the Agreement.

7. Signatures:

Signature: Denise Callahan 1/11/2018
TAP INTERNATIONAL, INC. DATE
Denise Callahan
President, Lead Auditor

Signature: Karna DuQuite 1/9/18
SANTA CLARA VALLEY WATER DISTRICT DATE
Karna DuQuite
Supervising Program Administrator
Continual Improvement Unit

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Task Order 6

Attachment A – TAP International, Inc.

Board Meeting Attendance and Presentation of Risk Assessment Scope

- A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
- B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
- C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
- D. Project schedule for completing the scope of Services.

| Activity | Assigned Consultant | Hours | Rate | Sub Total | Project Schedule Completion Date |
|---|---------------------------|---------------------|------------|-------------------|---|
| Development of board meeting presentation materials discussing revised risk assessment scope and implementation, discuss execution of risk assessment, costs, and timelines; discuss other issues such as an audit committee charter and other topics as arise by committee. | Lead Auditor – Callahan | 1 | \$190 | \$190.00 | Prior to Jan. 23, 2018 |
| | Team Auditor -- Matayoshi | 7 | \$175 | \$1,225.00 | |
| | Lead Auditor – Callahan | 8 | \$190 | \$1,520.00 | |
| Board Meeting (travel time, meeting) | Team Auditor – Matayoshi | 8 | \$175 | \$1,400.00 | Jan. 23, 2018 (Board Meeting Date) |
| | Mileage | 270 miles plus toll | .535 /mile | \$150.00 | Jan 23, 2018 (Board Audit Committee Meeting Date) |
| Total Fixed Fee Amount | | | | \$4,485.00 | |

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Task Order No. 007

Title: Board Audit Committee Meeting Attendance, Feb. 6, 2018

Agreement: Standard On-Call Consultant Agreement 04071A ("Agreement") Between the Santa Clara Valley Water District ("District") and TAP International, Inc. ("Consultant"), dated May 23, 2017.

District Supervising Program Administrator: Karna DuQuite, Continual Improvement Unit

Consultant Project Manager: Denise Callahan, President


Dollar Amount of Task Order: Fixed Fee \$ 6,695.00

1. Upon full execution of this Task Order No. 007, as set forth in the Standard On-Call Consultant Agreement Section Twelve, subsection 13., Task Orders, and the issuance of a notice to proceed by the District Project Manager, the Consultant is hereby authorized to perform the Services described in Attachment A to this Task Order. Any costs incurred, Services performed or expenditures by the Consultant before this Task Order is executed or before the issuance of the notice to proceed will be considered outside the contracted scope of Services and will not be eligible for payment.
2. Both the scope of Services to be performed and the deliverables to be provided in accordance with this Task Order are described in Attachment A, which is attached hereto and incorporated by this reference. Attachment A shall include at a minimum the following:
 - A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
 - B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
 - C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
 - D. Project schedule for completing the scope of Services.
3. The Consultant shall be compensated at fixed fees or at the hourly rates established in the Agreement, Attachment A to the Scope of Services, Fees, and Payments. The Consultant agrees that it will provide all equipment, furnish all materials, except as may be otherwise noted in the Attachment A.
4. This Task Order will become effective on the date of full execution by authorized representatives of the Parties and remain in effect until the earlier of: termination of this Agreement; completion of the tasks set forth in Attachment A.
5. Copies of applicable local, state, and federal permits required to perform the Services described in Attachment A are attached to this Task Order, unless the Consultant previously provided the appropriate permits to the District.

6. The Consultant shall perform all Services described in Attachment A to this Task Order in accordance with the terms and conditions of the Agreement.

7. Signatures:

Signature:  1/24/2018
TAP INTERNATIONAL, INC. DATE
Denise Callahan
President, Lead Auditor

Signature:  1/25/18
SANTA CLARA VALLEY WATER DISTRICT DATE
Karna DuQuite
Supervising Program Administrator
Continual Improvement Unit

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Task Order 7

Attachment A – TAP International, Inc.

Board Meeting Attendance

- A. The Consultant personnel to be assigned to perform the Services, including resumes if not previously provided to the District Project Manager.
- B. The total fixed fee amount for Consultant to complete the Services, including estimated number of hours required to perform the Services assigned to each Consultant classification.
- C. Estimated cost of each other direct cost and reimbursable expense, including any applicable fees.
- D. Project schedule for completing the scope of Services.

| Activity | Assigned Consultant | Hours | Rate | Sub Total | Project Schedule Completion Date | |
|--|---|--------------------------|-------------|------------------|--|--|
| Development of presentation material to aid in the discussion of the District risk assessment: <ul style="list-style-type: none"> • Finalized risk assessment Departments/Divisions and Operating Activities/Areas. • Development of an execution plan to complete the risk assessment. • Recommendations on internal vs. external execution of audits, costs, feasibility, and timelines. • Meeting preparation | Lead Auditor – Callahan | 8 | \$190 | \$1,520 | Jan. 24, 2018 | |
| | Team Auditor – Matayoshi | 12 | \$175 | \$2,100 | | |
| | Board Meeting (travel time, meeting) | Lead Auditor – Callahan | 8 | \$190 | \$1,520 | Feb. 6, 2018 (Board Audit Committee Meeting Date) |
| | | Team Auditor – Matayoshi | 8 | \$175 | \$1,400 | |
| Direct Expenses | Mileage | 270 miles plus toll | .545 /mile | \$155 | Feb. 6, 2018 (Board Audit Committee Meeting Date) | |
| Total Fixed Fee Amount | | | | \$6,695 | | |

BOARD AUDIT COMMITTEE 2017 ACCOMPLISHMENTS

Updated: 1/30/18



Committee Purpose: The Board Audit Committee is established to assist the Board of Directors, 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.

The Board Audit Committee was enacted during the September 9, 2004 Board meeting, Agenda Item 3. The Committee was initially established as an ad hoc committee to *assist in the preparation for, and performance of, a comprehensive management audit and come back to the Board with recommendations on audit scope and stakeholder participation.* The Committee fulfilled this purpose in 2007, was inactive in 2008, and redefined its purpose at its March 20, 2009 meeting as follows: *The Audit Ad Hoc Committee of the Santa Clara Valley Water District is established to assist the Board of Directors, consistent with direction from the full Board, to develop the Board's pilot Management Audit Plan and Program.*

The annual work plan establishes a framework for committee discussion and action during the annual meeting schedule. The committee work plan is a dynamic document, subject to change as external and internal issues impacting the District occur and are recommended for committee discussion. Subsequently, an annual committee accomplishments report is developed based on the work plan and presented to the District Board of Directors.

PARKING LOT

The Parking Lot contains unscheduled items referred to the Committee by the Board of Directors, or requested to by the Committee to be brought back by staff.

| Date Requested | Requesting Body | Assigned Staff | Discussion Subject | Intended Outcome(s) |
|----------------|-----------------|------------------------------|---|--|
| 09/28/17 | Committee Chair | TBD | Prepare item for full Board of Directors to consider and provide feedback on the Committee's list of identified auditing needs. | Receive the Board's feedback on the Committee's list of identified auditing needs. |
| 09/28/17 | Committee Chair | Committee Consultant Auditor | Consideration of Identified Auditing Needs and Audit Execution Plan. | A. Receive feedback from the Board of Directors on identified auditing needs; B. Receive Auditing Consultant feedback on Prioritization, Feasibility, Cost, Timelines, etc; and C. Establish an Audit Execution Schedule and Plan. |
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BOARD AUDIT COMMITTEE 2017 ACCOMPLISHMENTS

Updated: 1/30/18



2017 ACCOMPLISHMENTS

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
|--------------|--|----------------|---|--|
| 02/02/17 | Election of Chair and Vice Chair | M. Overland | Elect Committee Officers 1. Chair 2. Vice Chair | Elected as follows: Chair – Director Estremera Vice Chair – Director Keegan |
| | Approval of Minutes, 11/01/16 | M. Overland | Approved minutes. | Approved. |
| | Action Items: A. Safe, Clean Water and Natural Flood Protection Program Audit Project Update | C. Kwok-Smith | Receive Project Update. | Noted. |
| | B. Board Independent Audit Consultant Services Contract. | C. Kwok-Smith | Receive update, direct staff to negotiate agreement with TAP International, direct staff to submit RFP for on-call auditor. | Directed staff to negotiate agreement with TAP International to conduct a risk assessment, prepare an annual audit plan, advise on potential audits, and submit a Request for Proposal for an on-call auditor to conduct audits identified in the risk assessment and annual audit plan. |
| | C. Performance Audit of the Lower Silver Creek Flood Protection Project Agreement with RMC Water and Environment | C. Kwok-Smith | Receive Update. | Noted. |
| | Review Committee Work Plan | Chair | Establish topics/schedule discussions at upcoming meeting(s) | No action. |
| | Schedule Next Meeting | Chair | Schedule next meeting date(s) | No action. |

BOARD AUDIT COMMITTEE 2017 ACCOMPLISHMENTS

Updated: 1/30/18



2017 ACCOMPLISHMENTS (Cont'd)

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
|--------------|---|----------------|---|--|
| 06/01/17 | Approval of Minutes, 05/20/16, 08/05/16, 10/26/16, 02/02/17 | M. Overland | Approve minutes. | Approved. |
| | Action Items: Safe, Clean Water and Natural Flood Protection Program Audit Project Update | M. Heller | Receive Draft Audit Report and management response. | Directed staff to have Moss Adams present the final draft audit report to the full Board. |
| | Board Independent Audit Consultant Services Contract | M. Heller | Receive Update, Discuss Risk Assessment. | Requested that staff have TAP International, Inc. deliver a risk assessment to the full Board before the next Board Audit Committee meeting. |
| | Performance Audit of the Lower Silver Creek Flood Protection Project Agreement with RMC Water and Environment | M. Heller | Receive Update. | Noted. |
| | Review Committee Work Plan | Chair | Establish topics/schedule discussions at upcoming meeting(s). | No action. |
| | Schedule Next Meeting | Chair | Schedule next meeting date(s). | No action. |

BOARD AUDIT COMMITTEE 2017 ACCOMPLISHMENTS

Updated: 1/30/18



2017 ACCOMPLISHMENTS (Cont'd)

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
|--------------|---|----------------|--|--|
| 09/28/17 | Approval of Minutes, 06/01/17 | M. Overland | Approved minutes. | Approved |
| | Action Item: Performance Audit of the Lower Silver Creek Flood Protection Project Agreement with RMC Water and Environment (A3277G). | S. Dharasker | Receive a presentation of the final draft audit report from PMA Consultants; receive and discuss management response to final draft audit report; and direct staff to have PMA Consultants present the final draft audit report to the Board of Directors. | Staff/PMA Consultants to come back with: - Info on whether payments were made or expenses were incurred, for work performed not included in original scope; - Risk Register practice recs; - Justification for decision to exclude financial reviews from audit scope; - Analysis on 10/27/15 verbal report to Board that considers whether invoices followed appropriate prep and submittal processes; - Confirmation that Form 700 forms had been submitted by all necessary project participants; - Confirmation that audit addresses all media allegations; and - Proposal to expand consultant auditing services to address allegations of consultant payment for work not being completed |
| | Review Committee Work Plan & Schedule Next Meeting Date | Chair | Establish topics/schedule discussions at upcoming meeting(s) | Next meeting to be held Nov. 2017, with following on agenda: - A Committee/District auditing consultant review and assessment of identified audit needs; and - Consideration of a recommendation that the Board review and provide feedback on the list of identified needs. Note: Upon receipt of the Board's feedback on audit needs, the Committee will begin working with the auditing consultant prioritize audits and develop an audit execution plan. |

BOARD AUDIT COMMITTEE 2017 ACCOMPLISHMENTS

Updated: 1/30/18



2017 ACCOMPLISHMENTS (Cont'd)

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
|----------------------|---|------------------------------|--|--|
| 11/30/17 12:00 PM | Approval of Minutes, 09/28/17 | M. Overland | Approved minutes. | Approved. |
| | Performance Audit of the Lower Silver Creek Flood Protection Project Agreement with RMC Water and Environment (A3277G). | S. Dharasker | <p>A. Receive information on:</p> <ul style="list-style-type: none"> x. Compliance of Payments with Scope of Work; xi. Risk Register BMPs; xii. Audit Scope Exclusion of Financial Reviews; xiii. Analysis of Invoice Preparation and Submittal Processes; xiv. Submittal of Form 700 filings by necessary project participants; xv. Audit Address of Media Allegations; and <p>B. Consider Expansion of Consultant Auditing Services to Address Allegations of Consultant Payment for Work Not Performed.</p> | <p>The Committee reviewed the proposed expanded scope of work with three comments:</p> <ul style="list-style-type: none"> A. Ensure that interviews are conducted [as appropriate] as part of the expanded scope of work. B. Item #16: Replace scope with "Research other public agency best practices" as to their firewall processes/practice. C. Item #17b: Add to the scope "Research best practices with respect to consultant background checks". |
| | Review and Assessment of Identified Auditing Needs | District Auditing Consultant | <p>A. Review and assess the Committee's identified list of auditing needs;</p> <p>B. Receive District Auditing Consultant feedback and recommendations; and</p> <p>C. Provide feedback to staff to revise/amend the Committee's identified list of auditing needs; and</p> <p>D. Approve staff presentation of the list of auditing needs to the District Board of Directors.</p> | <p>The Committee received and discussed a presentation on proposed risk assessments from the Board's Independent Auditor and directed the following:</p> <ul style="list-style-type: none"> A. Conduct the risk assessment, as defined; B. Add Safety to the list of risk assessment Activity Areas; C. Add Transparency to the list of risk assessment Activity Areas; |

BOARD AUDIT COMMITTEE 2017 ACCOMPLISHMENTS

Updated: 1/30/18



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| | | | | <p>D. Add Human Resources to the list of risk assessment Departments and Divisions;</p> <p>E. Plan for potential, future audits of:</p> <ul style="list-style-type: none"> i. Human Resources; ii. Emergency Operations Center; iii. District Counsel; iv. Water Supply Division; <p>F. TAP International to return to the Board on January 23, 2018, to present the updated list of risk assessment for the Board's input and finalization and return to the following Committee meeting with the Board's finalized list; and</p> <p>G. Add a discussion of an audit charter to the Board Audit Committee's January 201</p> |
| | Review Committee Work Plan & Schedule Next Meeting Date | Chair | Establish topics/schedule discussions at upcoming meeting(s) | No Action. |

BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



Committee Purpose: The Board Audit Committee is established to assist the Board of Directors, 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.

The Board Audit Committee was enacted during the September 9, 2004 Board meeting, Agenda Item 3. The Committee was initially established as an ad hoc committee to *assist in the preparation for, and performance of, a comprehensive management audit and come back to the Board with recommendations on audit scope and stakeholder participation.* The Committee fulfilled this purpose in 2007, was inactive in 2008, and redefined its purpose at its March 20, 2009 meeting as follows: *The Audit Ad Hoc Committee of the Santa Clara Valley Water District is established to assist the Board of Directors, consistent with direction from the full Board, to develop the Board's pilot Management Audit Plan and Program.*

The annual work plan establishes a framework for committee discussion and action during the annual meeting schedule. The committee work plan is a dynamic document, subject to change as external and internal issues impacting the District occur and are recommended for committee discussion. Subsequently, an annual committee accomplishments report is developed based on the work plan and presented to the District Board of Directors.

2018 PARKING LOT

The Parking Lot contains unscheduled items referred to the Committee by the Board of Directors, or requested to by the Committee to be brought back by staff.

| Date Requested | Requesting Body | Assigned Staff | Discussion Subject | Intended Outcome(s) |
|----------------|-----------------|----------------|--------------------|---------------------|
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BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



2018 WORK PLAN

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
|------------------------|--|----------------|---|---------------------------------|
| 02/06/2018 12:00 PM | Approval of Minutes, 11/30/2017 | M. Overland | Approval of minutes. | |
| | Election of Chair and Vice Chair | Committee | Elect Committee Officers 1. Chair – 2. Vice Chair | |
| | Set Dates for 2018 Board Audit Committee Meeting. | Committee | Set meeting dates and times for 2018 | |
| | <p>Action Items:</p> <p>6.1 Discussion of Conflict of Interest between Contractors and Staff.</p> <p>6.2 Board's Independent Auditor</p> | Chair | <p>Recommendations:</p> <p>A. Discuss the District's process for addressing conflict of interest between contractors and staff; and</p> <p>B. Recommend to the Board of Directors that the Ethics and Equal Opportunity Programs staff continue in their efforts to have proposed conflict of interest language incorporated into the District's Ethics and Business Conduct policy and that no further actions and/or policy are warranted.</p> <p>Recommendations:</p> <p>The following actions were previously directed by the Board Audit Committee to be discussed on a future agenda:</p> | |

BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



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| | | | <p>A. Review the finalized list of identified risk assessments, as adopted by the Committee and amended by feedback from the Board on January 23, 2018;</p> <p>B. Solicit TAP International recommendations on internal vs. external execution of audits, costs, feasibility, and timelines;</p> <p>C. Develop an execution plan to complete the risk assessments adopted by the Board;</p> <p>D. Discuss an audit charter; and</p> <p>E. Direct next steps, as needed.</p> | |
| | Review Committee Work Plan | Chair | Establish topics/schedule discussions at upcoming meeting(s) | |

2018 WORK PLAN (Cont'd)

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
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| *Tentative | Approval of Minutes, XX/XX/18 | M. Overland | Approval of minutes. | |

BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



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| April 2018 12:00 PM | Action Items: | Chair | | |
| | Review Committee Work Plan | Chair | Establish topics/schedule discussions at upcoming meeting(s) | |
| | Schedule Next Meeting | Chair | Schedule next meeting date(s) | |

2018 WORK PLAN (Cont'd)

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
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| <i>*Tentative</i> | Approval of Minutes, XX/XX/18 | M. Overland | Approval of minutes. | |

BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



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|-------------------------------------|----------------------------|-------|--|--|
| July 2018 12:00 PM | Action Items: | Chair | | |
| | Review Committee Work Plan | Chair | Establish topics/schedule discussions at upcoming meeting(s) | |
| | Schedule Next Meeting | Chair | Schedule next meeting date(s) | |

2018 WORK PLAN (Cont'd)

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
|--------------|---|----------------|----------------------|---------------------------------|
| *Tentative | Approval of Minutes, XX/XX/18 | M. Overland | Approval of minutes. | |

BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



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|--|----------------------------|-------|--|--|
| October 2018 12:00 PM | Action Items: | Chair | | |
| | Review Committee Work Plan | Chair | Establish topics/schedule discussions at upcoming meeting(s) | |
| | Schedule Next Meeting | Chair | Schedule next meeting date(s) | |

2018 ACCOMPLISHMENTS

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
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BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



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BOARD AUDIT COMMITTEE 2018 WORK PLAN

Updated: 1/30/18



2018 ACCOMPLISHMENTS (Cont'd)

| MEETING DATE | WORK PLAN ITEM, BOARD POLICY, & POLICY CATEGORY | ASSIGNED STAFF | INTENDED OUTCOME(S) | ACCOMPLISHMENT DATE AND OUTCOME |
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