



CALSTRS®

Audit Services

2024 Six-Month Audit Plan Summary

Presentation overview



Risk assessment process



2023 Audit Plan Update



2023 Audit Plan Findings

Audit Services risk assessment

Employer Audit risk assessment

Leverage prior
year plan

Consider Crowe
GASB 67 results

Employer Audit plan coverage



Potential employers for 2024 six-month employer audit plan

ABC USD
ACCELERATED CHARTER
ELEMENTARY
ACCELERATED ELEMENTARY
CHARTER
ALAMEDA CITY USD
ALPINE COUNTY USD
ALVORD USD
ANTELOPE VALLEY CCD
APPLE VALLEY USD
CALIFORNIA ONLINE CCD
CARMEL USD
CERRITOS CCD
CHABOT-LAS POSITAS CCD
CHAFFEY CCD
CITRUS CCD
CITY ARTS AND TECH HIGH
CITY COLLEGE OF SAN FRANCISCO
COLLEGE OF MARIN
COLLEGE OF THE SEQUOIAS
COLUSA USD
COMPTON CCD
CONTRA COSTA CCD
CORNING UNION ELEMENTARY
DEL MAR UNION SD

DESERT CCD
DRY CREEK JOINT ELEMENTARY
EL CAMINO CCD
EL MONTE UNION HIGH
EMPIRE SPRINGS CHARTER
ENCINITAS UNION ELEMENTARY
ENVIRONMENTAL CHARTER HIGH
GARDENA
ENVIRONMENTAL CHARTER MIDDLE
SCHOOL
ENVIRONMENTAL CHARTER MIDDLE
SCHOOL INGLEWOOD
ESCONDIDO UNION ELEMENTARY
EXCEL ACADEMY CHARTER
FONTANA UNIFIED SCHOOL
DISTRICT
FOOTHILL DE ANZA CCD
GAVILAN JOINT CCD
GLENDALE CCD
GRASS VALLEY ELEMENTARY
GROSSMONT UNION HIGH
GUAJOME PARK ACADEMY
CHARTER
HEALTH SCIENCES HIGH & MIDDLE
COLLEGE

HARTNELL CCD
IMPERIAL CCD
IMPERIAL COE
JURUPA USD
KERN UNION HIGH
LAKE TAHOE CCD
LAKEPORT USD
LAKESIDE UNION ELEMENTARY
LASSEN CCD
LASSEN COE
LONG BEACH CCD
LOOMIS UNION ELEMENTARY
LOS ANGELES CCD
LOS ANGELES COUNTY SUPERINTENDENT
LUCIA MAR USD
MARIPOSA COUNTY USD
MENDOCINO-LAKE CCD
MESA UNION ELEMENTARY
MODOC JOINT USD
MONTEBELLO USD
MORGAN HILL USD
MOUNTAIN EMPIRE USD
MOUNTAIN VALLEY USD

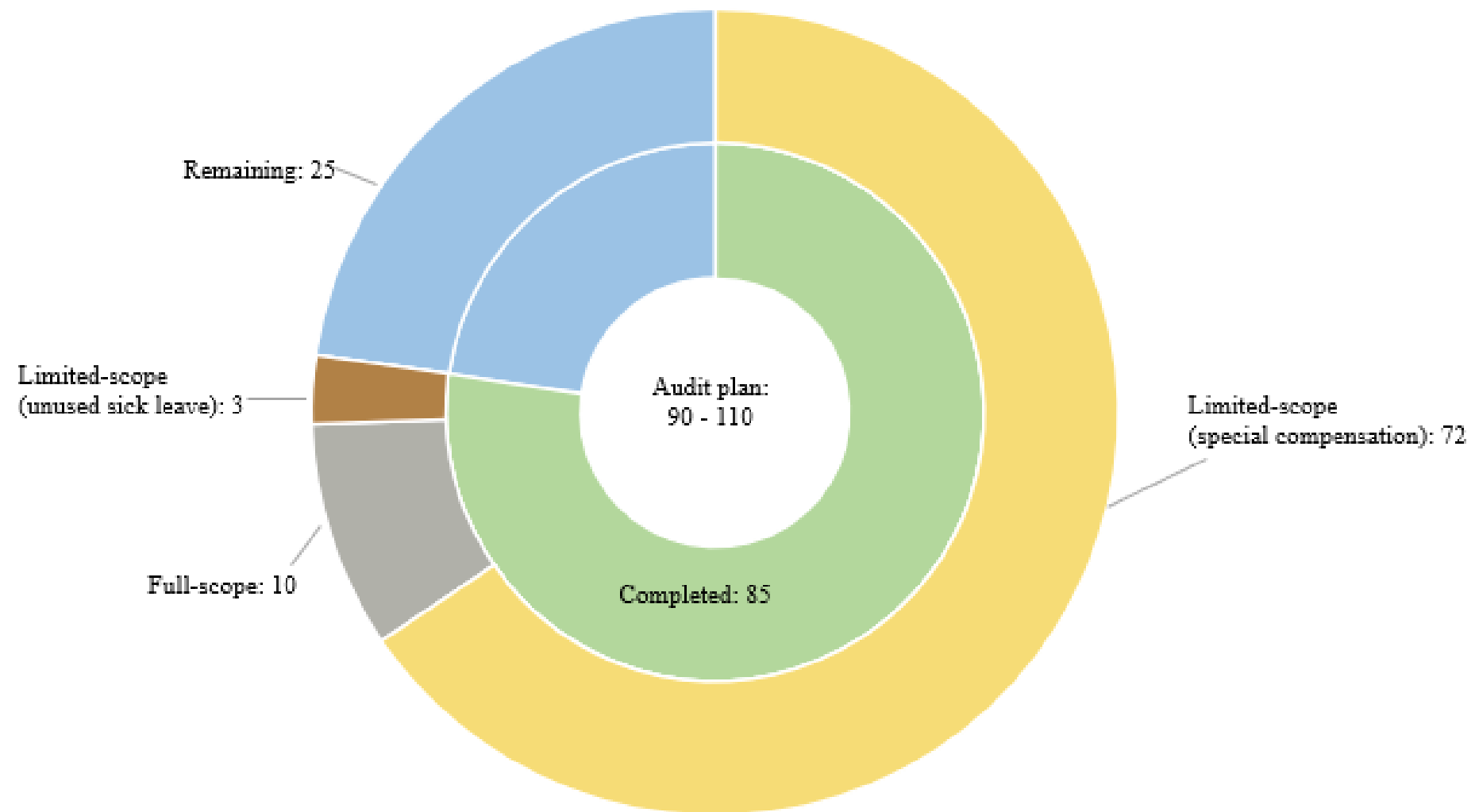
Potential employers for 2024 six-month employer audit plan (cont.)

MOUNTAIN VIEW
ELEMENTARY
MT. SAN JACINTO CCD
NAPA VALLEY COMMUNITY
COLLEGE
NAPA VALLEY USD
NEWPORT-MESA USD
NORWALK-LA MIRADA USD
OAKLEY UNION ELEMENTARY
OCEAN CHARTER
OCEAN VIEW ELEMENTARY
OHLONE CCD
PALM SPRINGS USD
PALMDALE ELEMENTARY
PALO ALTO USD
PANAMA-BUENA VISTA UNION SD
PASADENA AREA CCD
PLACENTIA-YORBA LINDA USD
PLEASANT RIDGE UNION
ELEMENTARY
PUC COMMUNITY CHARTER
MIDDLE & EARLY COLLEGE HIGH
PUC EARLY COLLEGE ACADEMY
FOR LEADERS AND SCHOLARS

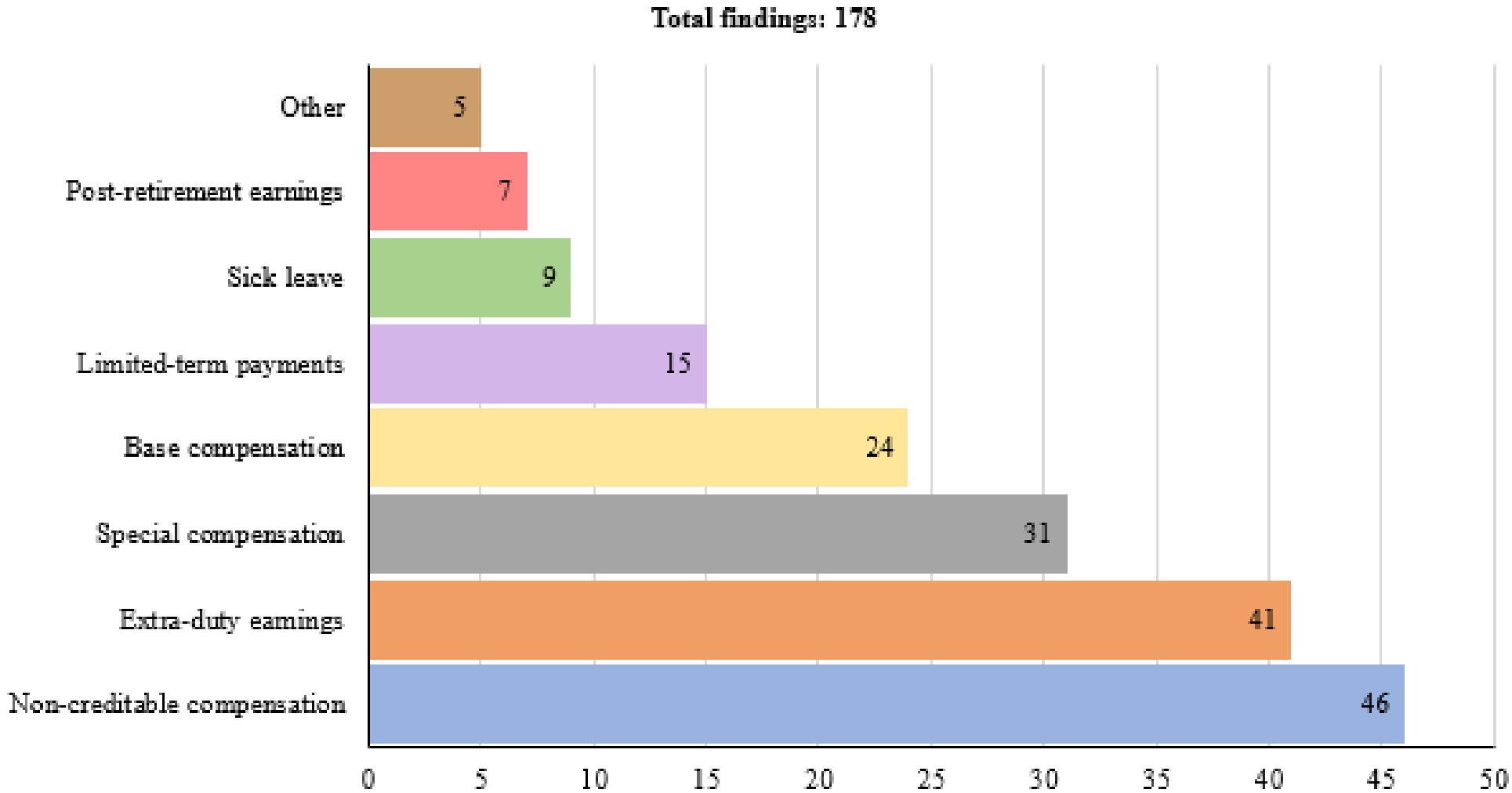
RANCHO SANTIAGO CCD
REACH LEADERSHIP ACADEMY
REDWOODS CCD
RIO HONDO CCD
RIVERSIDE CCD
RIVERSIDE USD
SAGE OAK CHARTER SCHOOL-
SOUTH
SAN DIEGO CCD
SAN DIEGO USD
SAN FRANCISCO USD
SAN JACINTO USD
SAN JOAQUIN DELTA CCD
SAN JOSE/EVERGREEN CCD
SAN JOSE USD
SAN LEANDRO USD
SAN MARCOS USD
SAN MATEO COE
SANTA CLARITA CCD
SANTA MONICA CCD
SANTA RITA UNION ELEMENTARY
SANTEE ELEMENTARY
SCHOOL OF ARTS AND ENTERPRISE
SEQUOIA UNION HIGH

SIATECH
SISKIYOU JOINT CCD
SOUTHWESTERN CCD
STATE CENTER CCD
TIPTON ELEMENTARY
TRAVIS USD
TRINITY COE
UPPER LAKE USD
VENTURA COE
VICTOR ELEMENTARY
VOICES COLLEGE-BOUND LANGUAGE
WEST HILLS CCD
WEST KERN CCD
WEST VALLEY-MISSION CCD
WHITTIER UNION HIGH
WILLIAM S. HART UNION HIGH
YOSEMITE CCD
YREKA UNION HIGH
YUBA CCD

2023 Audit Plan Update



2023 Audit Plan Findings



Questions?