

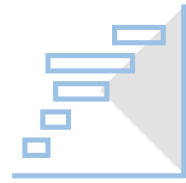


CALSTRS®

# Audit Services

## 2024 Six-Month Audit Plan Summary

# Presentation overview



Audit plan development



Risk assessment process

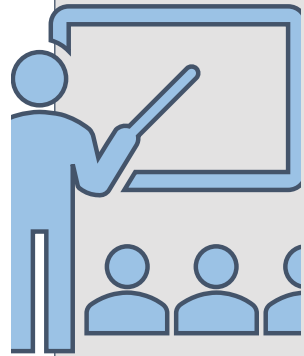


Proposed audit plan

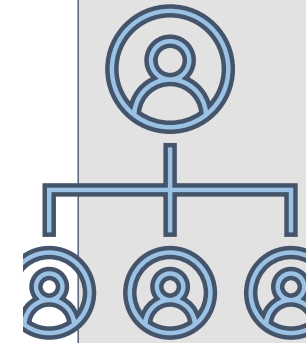


Closing comments

# Audit plan development



Risk-based & flexible



Resources



Set priorities



Consistent with organizational goals

# Audit Services risk assessment

## Employer Audit risk assessment

Leverage prior year plan

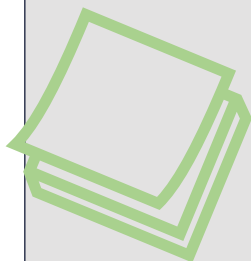
Consider Crowe GASB 67 results

## Internal Audit risk assessment

External factors

Internal factors

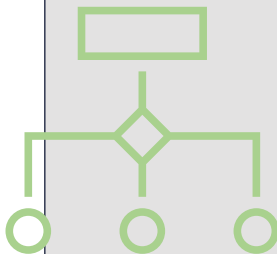
# 2024 six-month proposed audit plan



Employer Audits



Internal Audits

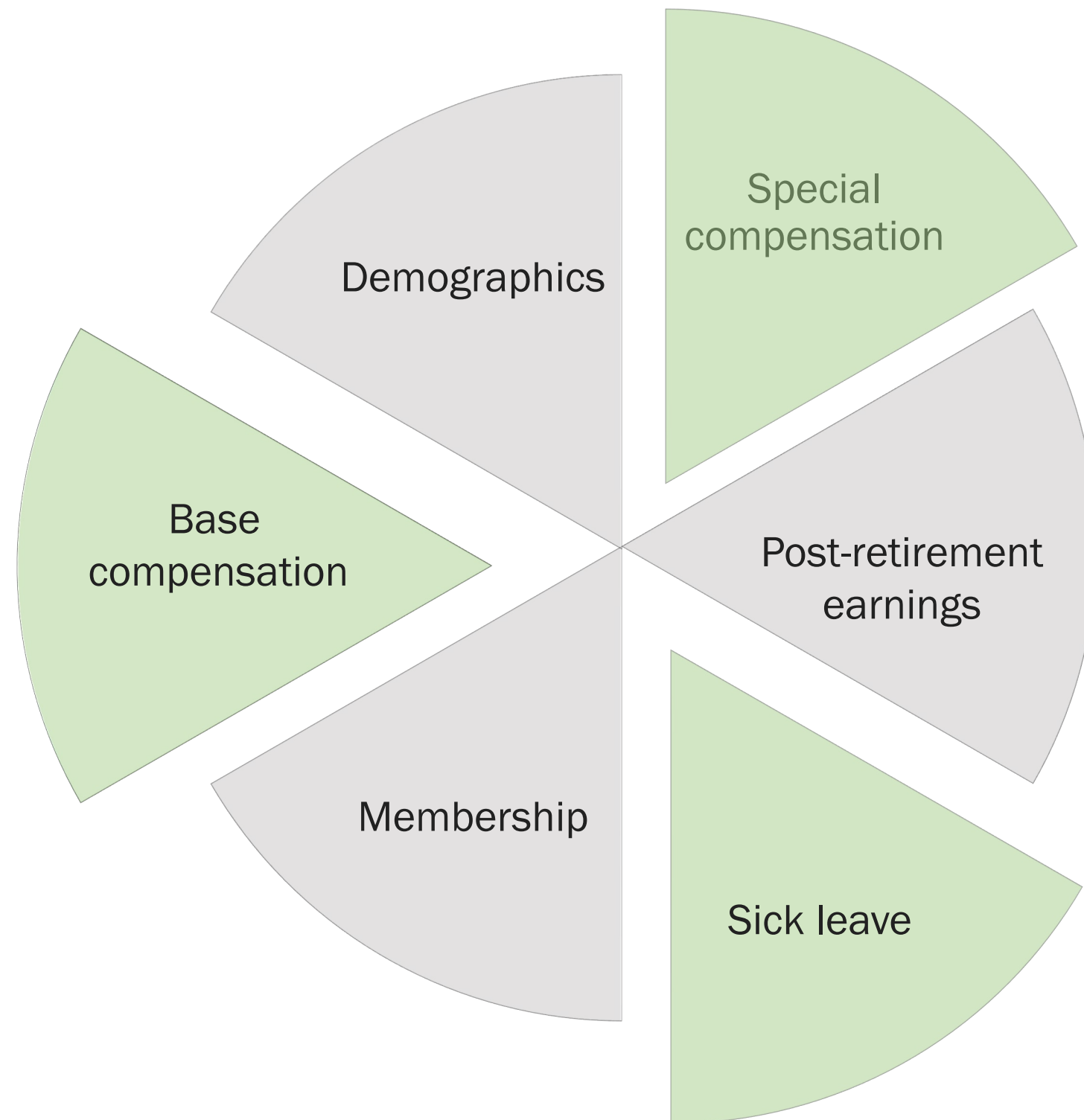


Other audit activities



Advisory including  
management  
requests

# Employer Audit plan coverage



# Potential employers for 2024 six-month employer audit plan

ABC USD	DESERT CCD	HARTNELL CCD
ACCELERATED CHARTER ELEMENTARY	DRY CREEK JOINT ELEMENTARY	IMPERIAL CCD
ACCELERATED ELEMENTARY CHARTER	EL CAMINO CCD	IMPERIAL COE
ALAMEDA CITY USD	EL MONTE UNION HIGH	JURUPA USD
ALPINE COUNTY USD	EMPIRE SPRINGS CHARTER	KERN UNION HIGH
ALVORD USD	ENCINITAS UNION ELEMENTARY	LAKE TAHOE CCD
ANTELOPE VALLEY CCD	ENVIRONMENTAL CHARTER HIGH	LAKEPORT USD
APPLE VALLEY USD	GARDENA	LAKESIDE UNION ELEMENTARY
CALIFORNIA ONLINE CCD	ENVIRONMENTAL CHARTER MIDDLE	LASSEN CCD
CARMEL USD	SCHOOL	LASSEN COE
CERRITOS CCD	ENVIRONMENTAL CHARTER MIDDLE	LONG BEACH CCD
CHABOT-LAS POSITAS CCD	SCHOOL INGLEWOOD	LOOMIS UNION ELEMENTARY
CHAFFEY CCD	ESCONDIDO UNION ELEMENTARY	LOS ANGELES CCD
CITRUS CCD	EXCEL ACADEMY CHARTER	LOS ANGELES COUNTY SUPERINTENDENT
CITY ARTS AND TECH HIGH	FONTANA UNIFIED SCHOOL DISTRICT	LUCIA MAR USD
CITY COLLEGE OF SAN FRANCISCO	FOOTHILL DE ANZA CCD	MARIPOSA COUNTY USD
COLLEGE OF MARIN	GAVILAN JOINT CCD	MENDOCINO-LAKE CCD
COLLEGE OF THE SEQUOIAS	GLENDALE CCD	MESA UNION ELEMENTARY
COLUSA USD	GRASS VALLEY ELEMENTARY	MODOC JOINT USD
COMPTON CCD	GROSSMONT UNION HIGH	MONTEBELLO USD
CONTRA COSTA CCD	GUAJOME PARK ACADEMY CHARTER	MORGAN HILL USD
CORNING UNION ELEMENTARY	HEALTH SCIENCES HIGH & MIDDLE	MOUNTAIN EMPIRE USD
DEL MAR UNION SD	COLLEGE	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



# Internal Audit plan coverage

## 2024 six-month audit plan

Strategic plan goal color legend:

	Goal one: Trusted stewards
	Goal two: Leading innovation & managing change
	Goal three: Sustainable organization

	Fixed income	Global equity	Third-party vendor compliance	Internal control over member data	Procurement compliance	Pension Solution – data migration	myCalSTRS online member resource	Information security
<b>Enterprise Risks</b>								
<i>Pension funding</i>	✓	✓						
<i>Pension administration</i>				✓				
<i>Financial reporting</i>				✓				
<i>Information security</i>							✓	✓
<i>Operational</i>					✓			
<i>Reputational</i>						✓	✓	
<i>Transformational change</i>						✓		
<i>Third party</i>			✓					

# Closing comments

2024 Plan

- Approval of six-month plan

2023 Update

- Employer Audits
- Internal Audits