

CALSTRS

CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM



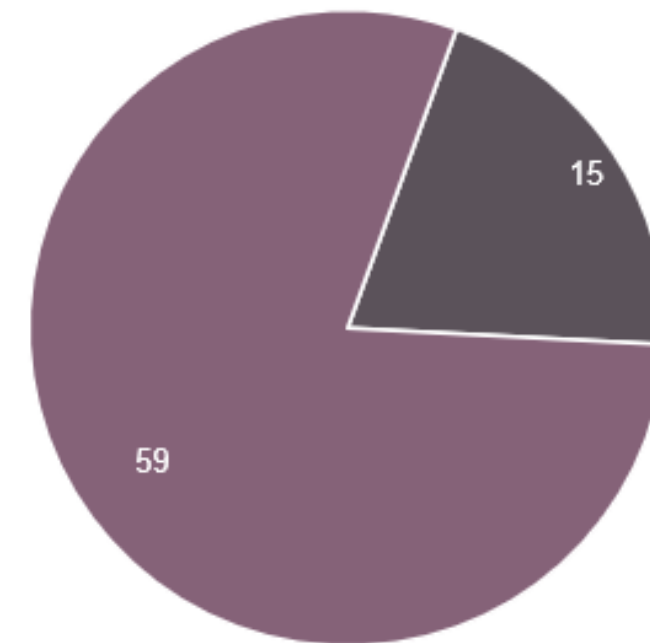
2020 Internal Audit Plan Results

Audit Services

Employer Audits: 2020 Results

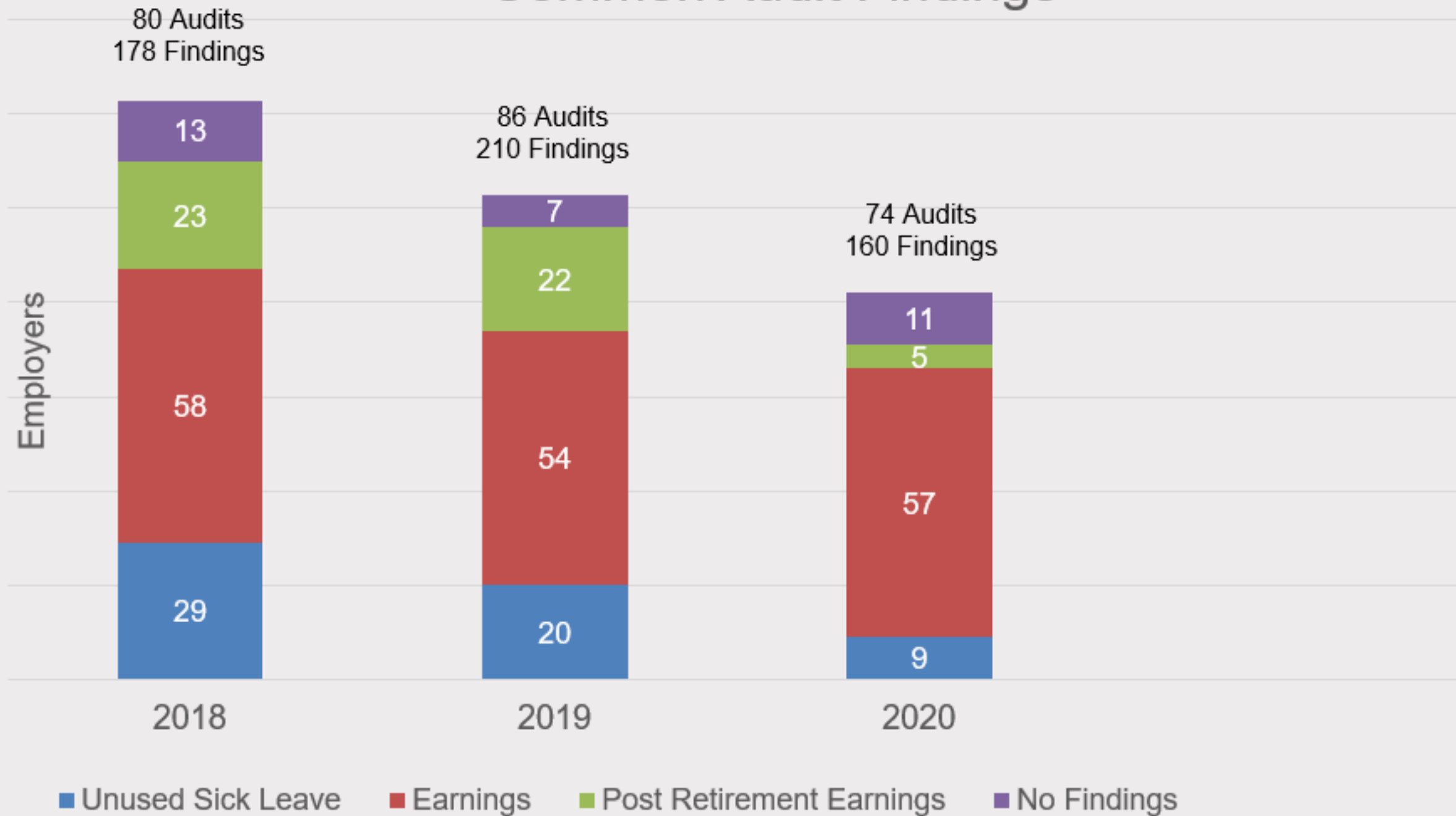
- Annual Goal – 72 Audits
- Completed Audits – 74 Audits
- Audit Coverage –
Approximately 37,000
Members

Completed Audits



■ Full Scope ■ Limited-Scope

Common Audit Findings



No Finding Audits in 2020

	Employer	Report Date
1	Alum Rock Union Elementary	11/13/2020
2	Carpinteria USD	3/5/2020
3	Culver City USD	11/20/2020
4	Glenn County Office of Education	2/27/2020
5	Imperial CCD	10/8/2020
6	Marin County Office of Education	3/5/2020
7	Mt. Pleasant Elementary SD	9/3/2020
8	Placer COE	9/10/2020
9	Rescue Union Elementary	10/15/2020
10	San Joaquin COE	10/1/2020
11	Sierra Joint CCD	7/30/2020

Systemic Findings

74 Audits Completed

56 Audits with Systemic Findings



45 of the 56 Employers provided a list of members further impacted by the findings



343 Members

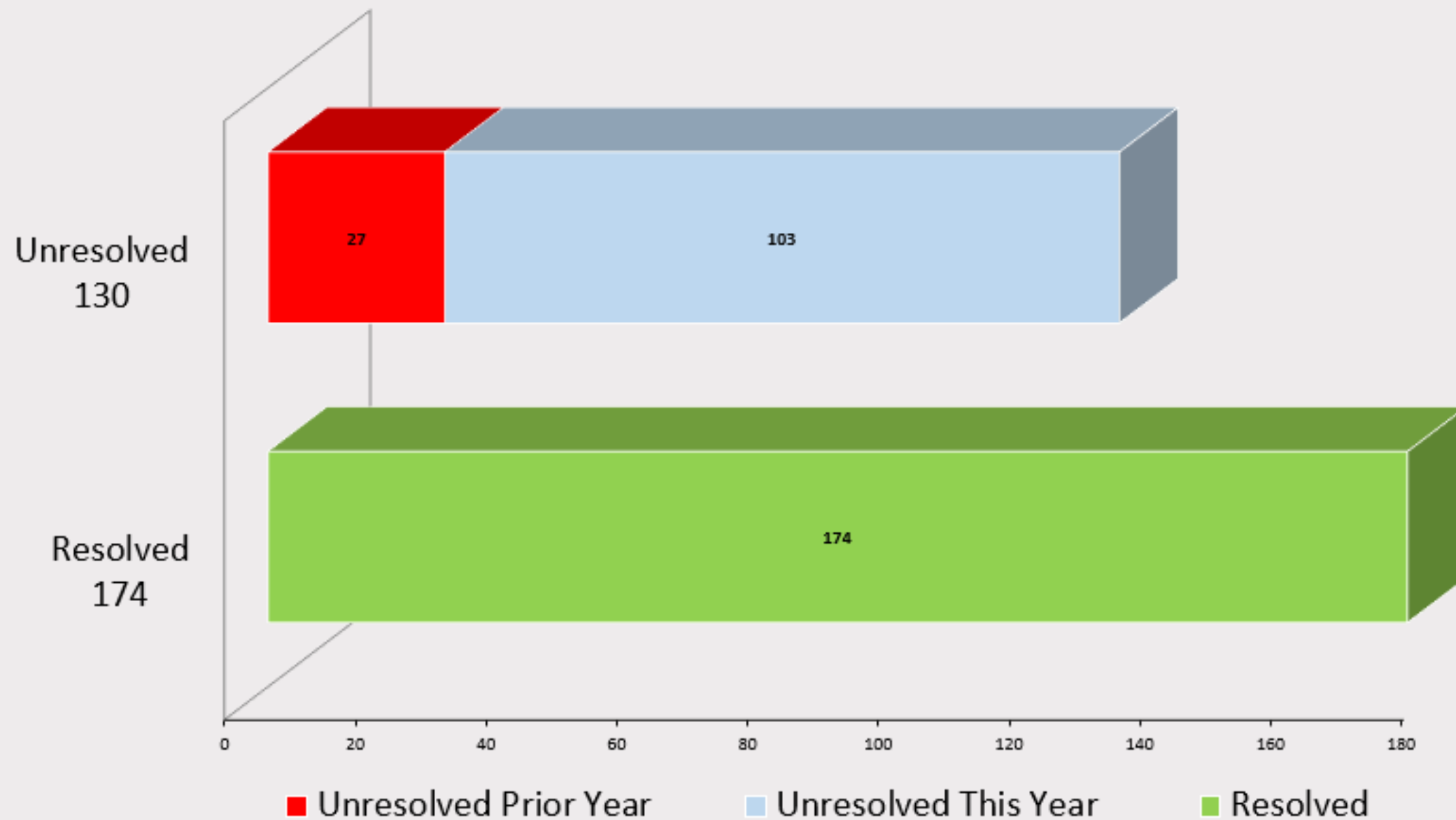
Sampled during the audit



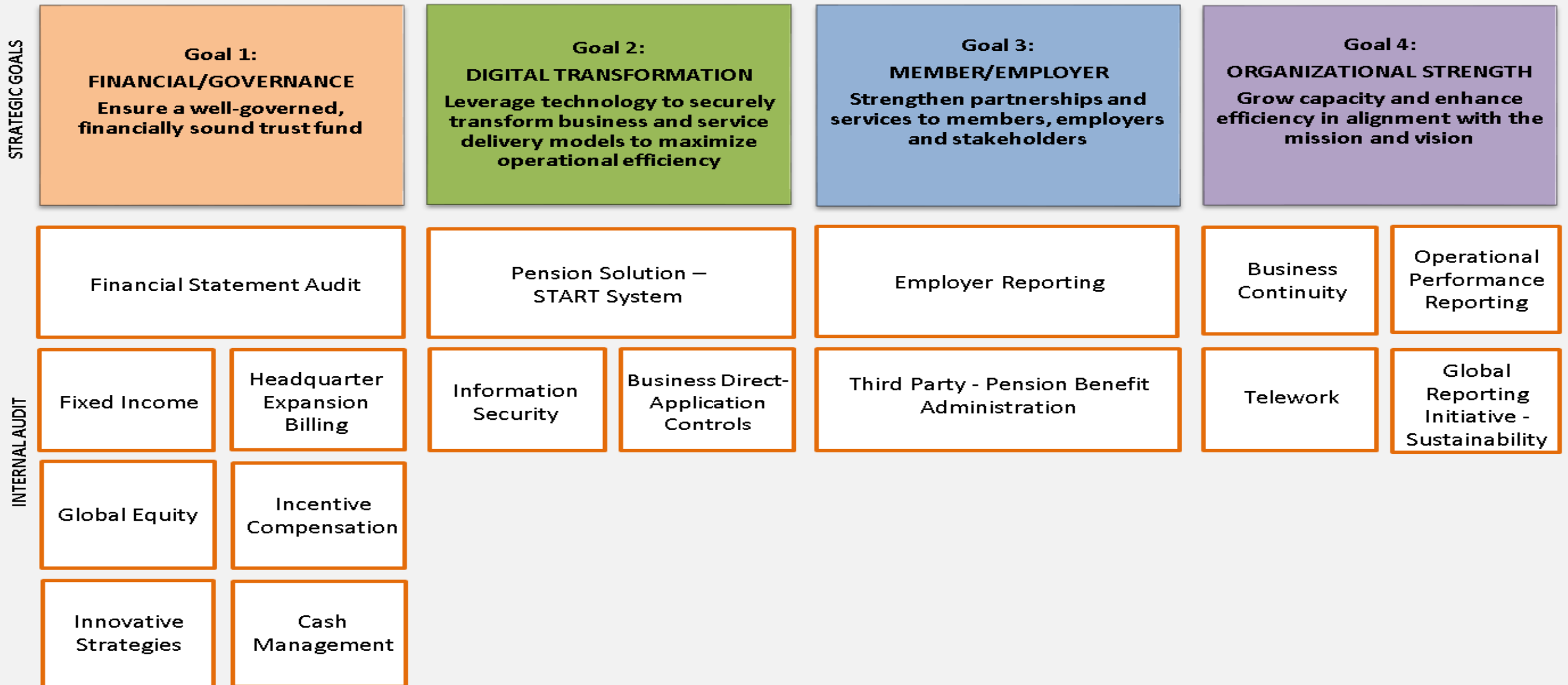
5,255 Members

Identified by Employer that were impacted by the finding

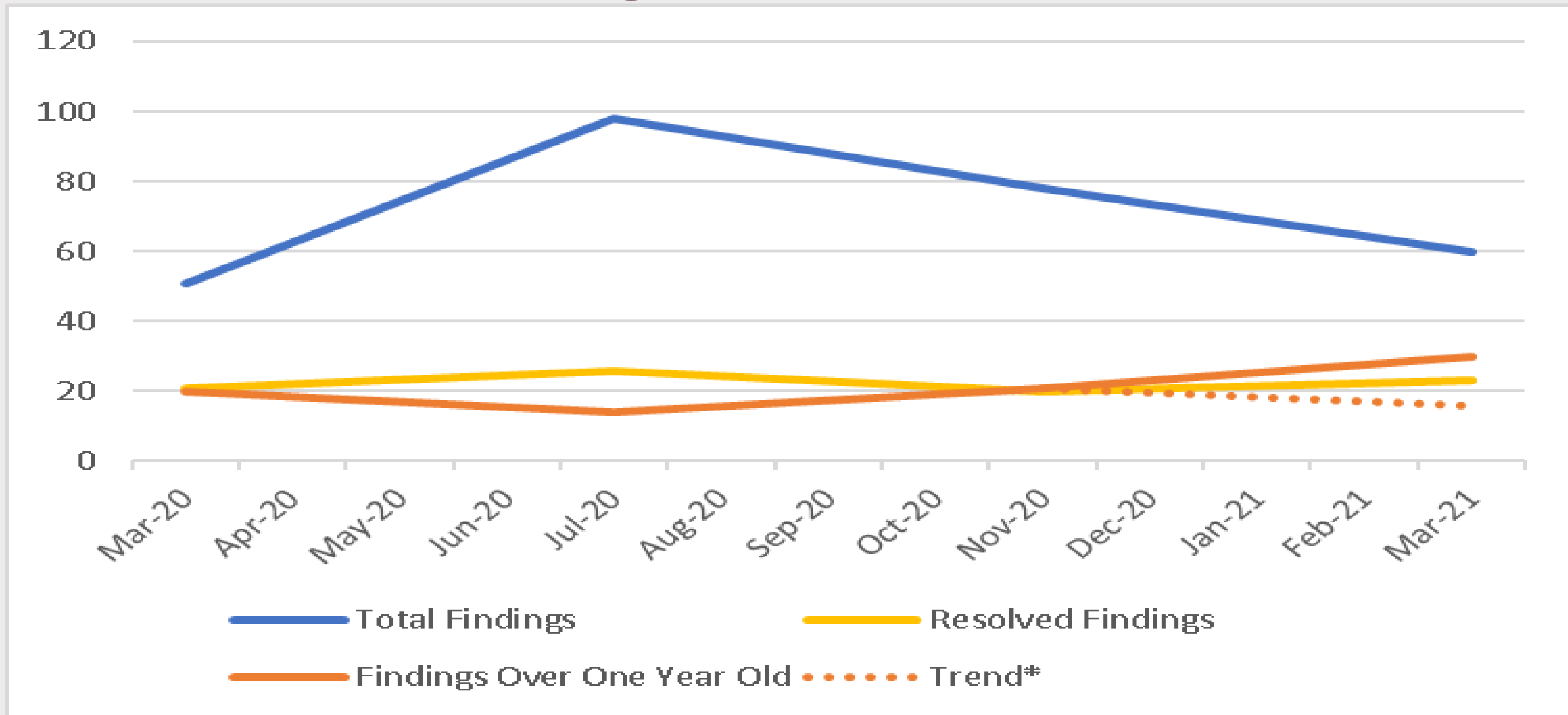
Finding Resolution Status



2020 Audit Plan Strategic Plan Coverage

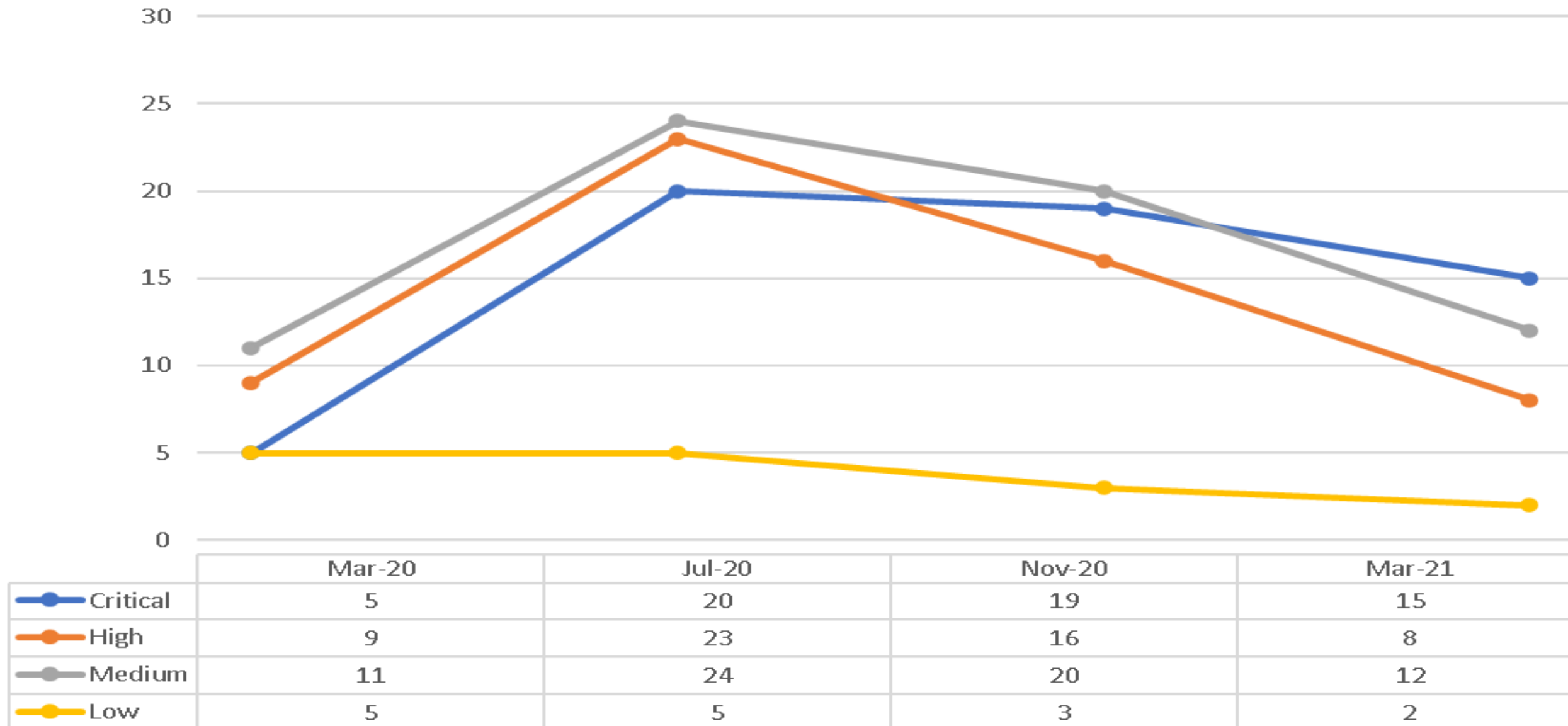


Findings and Resolution

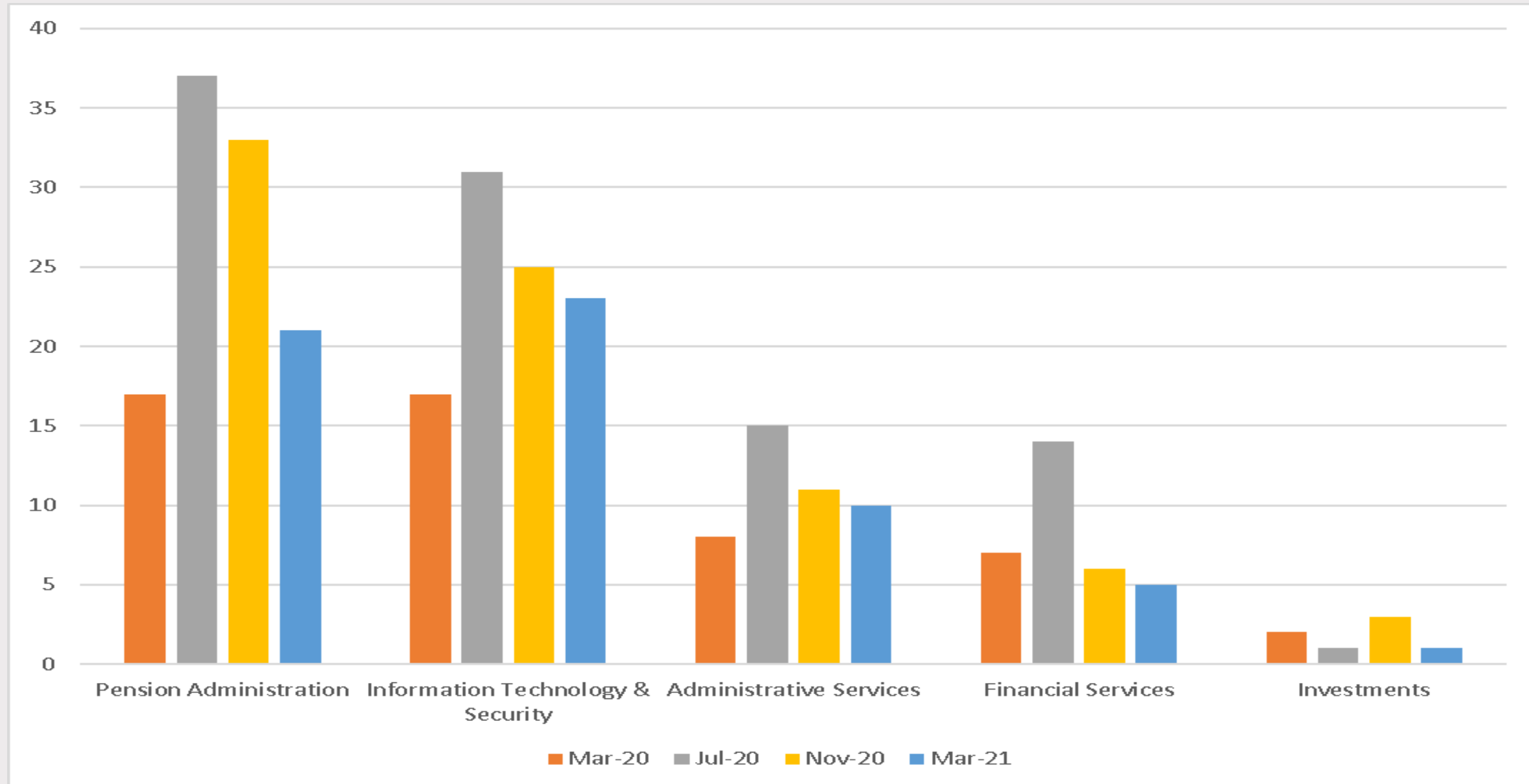


*Trend line does not include one outlying audit

Findings by Significance Rating



Findings by Category



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