CALSTRS



# Audit Services' Communication Matrix

Below is a communication matrix to ensure the Chief Auditor provides required reporting to the ARM Committee in accordance with the Global Internal Audit Standards, ARM Committee Charter, and Audit Services Charter.

| Reporting Activity | September Reporting | November Reporting | May/March Reporting |
|---|---|---|---|
| Audit Services Strategic Plan and Performance Objectives | I | I | I |
| Audits and Risk Management Committee Charter | A* | | |
| Audit Services Charter | A* | | |
| Audit Services Ethics, Professionalism, and Independence Statement | I | | I |
| Audit Services Quality Assurance and Improvement Program | I | I | |
| Audit Services Risk-Based Audit Plan (including budget and resource plan) | | | A |
| Audit Services Update (includes audit plan and long-term progress, performance, engagement results, and management action plan status to resolve findings) | I | I | I |
| Performance Measures | I | | I |
| Significant Changes to Audit Services Audit Plan, Budget, or Resources | A* | A* | A* |
| CalSTRS Independent Financial Statement Auditor Reports | | A | |
| Management Letter | | I* | |
| Management's Progress to Address Management Letter | I* | | I* |
| CalSTRS Independent Financial Statement Audit Client Service Plan (scope of work and timing) | | | I |
| Selection of CalSTRS Independent Financial Statement Auditor and ARM Committee Financial Consultant | | | A* |

I: Information presented for review and input
A: Approval required
* If applicable/updates needed