

Audits and Risk Management (ARM) Committee Communication Matrix

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

Reporting Activity	September Reporting	November Reporting	May Reporting
Audit Services Strategic Plan and Performance Objectives	I		I
Audits and Risk Management Committee Charter	A*		
Audit Services Charter	A*		
Audit Services Ethics, Professionalism, and Independence Statement			I
Audit Services Quality Assurance and Improvement Program	I		
Audit Services Risk-Based Audit Plan			A
Audit Services Audit Plan Progress Report (includes performance, engagement results, and management action plan status)	I	I	I
Audit Services Budget and Resource Plan			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			I
Selection of CalSTRS Independent Financial Statement Auditor			A*

I: Information presented for review and input

A: Approval required

* If applicable/updates needed