



**SAN BENITO COUNTY
AGENDA ITEM
TRANSMITTAL FORM**

Dom Zanger
District No. 1
Vice-Chair

Kollin Kosmicki
District No. 2
Chair

Mindy Sotelo
District No. 3

Angela Curro
District No. 4

Ignacio Velazquez
District No. 5

Item Number: 3.d

MEETING DATE: 08/26/2025

DEPARTMENT: AUDITOR/CONTROLLER

AGENDA ITEM PREPARER: Leann Godinez

DEPT HEAD/DIRECTOR: Joe Paul Gonzalez

SUBJECT:

AUDITOR-CONTROLLER - J.P. GONZALEZ

Receive an update on the status of the FY24/25 Year-End Close

AGENDA SECTION:

REGULAR AGENDA

BACKGROUND/SUMMARY:

On April 1, 2025, Department Heads and departmental fiscal staff received a Newsletter from the Auditor-Controller's Office announcing the Fiscal Year 2024/2025 year-end schedule. On April 4, 2025, the Auditor-Controller's Office staff held an in-person training in the Board Chambers for department fiscal staff on the topics of budgetary controls, accruals, prepaid expenses, and capital assets. Additionally, the Auditor-Controller's Office has a SharePoint page where we share notes, manuals, policies and procedures for various processes that all department fiscal staff have access to; including procedures on how to identify whether revenue or expenditures need to be accrued and how to record the transactions in the County's financial system.

On April 23, 2025, the Auditor-Controller's Office staff invited department fiscal staff to a virtual meeting to review the year-end schedule by line item and to review the Schedule of Expenditures of Federal Awards (SEFA). Throughout the months of May, June, July and August, department heads and departmental fiscal staff received multiple reminders about year-end deadlines which included recording revenue and expenditure accruals timely, while also communicating that the Auditor-Controller's Office was available to provide assistance if there were any questions.

On August 15, 2025, the CAO called an emergency department head meeting to bring to everyone's attention the importance of adhering to the Auditor-Controller's year-end deadlines. Department heads

were reminded of the expenditure and revenue accrual deadlines; they were provided with print outs of FY23/24 transactions that were posted after the previous fiscal year's deadlines as a reference to prevent recurrence of late transactions.

On August 19, 2025, department heads and departmental fiscal staff were invited to attend a second training to review the Auditor-Controller's SharePoint page and view a recording of the April 4, 2025 training on revenue and expenditure accruals. The recording was stopped whenever there were questions which were then immediately answered.

The deadline to submit expenditure accruals was August 13, 2025 and the deadline to submit revenue accruals was August 20, 2025.

ATTACHMENTS: