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Esperanza Colio Warren

COUNTY COUNSEL:  
Gregory Priamos

CLERK OF THE BOARD:  
Vanessa Delgado

**Agenda Item  
Regular Meeting of the  
Board of Supervisors  
Tuesday, January 13, 2026**

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**Item Number: 5.3**

**MEETING DATE:** 01/13/2026

**DEPARTMENT:** AUDITOR/CONTROLLER

**AGENDA ITEM PREPARER:** Joe Paul Gonzalez

**DEPT HEAD/DIRECTOR:** Joe Paul Gonzalez

**SUBJECT:**

Accept Audit Committee PowerPoint Presentation by County Auditor-Controller regarding the overall duties and responsibilities of audit committees and the specific challenges in the preparation of accurate, complete and timely financial reporting for the Fiscal Year 2024-25.

**AGENDA SECTION:**

**AUDIT COMMITTEE**

**BACKGROUND/SUMMARY:**

The Audit Committee PowerPoint Presentation by County Auditor-Controller (attached) addresses specific duties and responsibilities that audit committees are charged with performing to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and the independent auditors, through their own review, objectively assess the government's financial reporting practices. Additionally, the Audit Committee PowerPoint Presentation addresses the specific challenges in the preparation of accurate, complete and timely financial reporting for the Fiscal Year 2024-25.

**FISCAL IMPACT:**

No fiscal impact.

**STAFF RECOMMENDATION:**

Accept Audit Committee PowerPoint Presentation by County Auditor-Controller regarding the overall duties and responsibilities of audit committees and the specific challenges in the preparation of accurate, complete and timely financial reporting for the Fiscal Year 2024-25.

**ATTACHMENTS:**

Agenda Fact Sheet -Audit Presentation  
Presentation - Audit Committee  
2024-2025 YEAR END DEADLINES  
Eide Bailly LLP Representation Letter