



**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.c

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 FY24/25 External Audit

AGENDA SECTION:

REGULAR AGENDA

BACKGROUND/SUMMARY:

For Fiscal Year 2024/2025, the County's external audit firm Brown Armstrong Accountancy Corporation performed an interim audit the week of May 19, 2025 through May 23, 2025. During this week they performed a preliminary review of the County's financial systems, processes and records. The Brown Armstrong audit team performed walkthroughs and interviews with County staff to gain an understanding of the County's internal controls for various processes, including property taxes, disbursements, capital assets, calcard, cash management, long-term debt, and purchasing. Staff from the Auditor-Controller's Office, Treasurer's Office, Assessor's Office, County Administration and County IT participated in the internal control interviews with the Brown Armstrong audit team.

Over the next two months the County Auditor-Controller's Office staff will continue to review and post FY24/25 transactions to ensure accuracy and completeness of the County's general ledger. Additionally, we will record entries to ensure financial statements are presented in accordance with GAAP and disclosures are prepared in accordance with Governmental Accounting Standards Board pronouncements.

Brown Armstrong is scheduled to resume audit fieldwork the week of October 20, 2025 through October 24, 2025. The County Auditor-Controller's Office staff is expected to submit the first draft of the County's Annual Comprehensive Financial Report (ACFR) to Brown Armstrong by November 24, 2025.

ATTACHMENTS: