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[www.sanbenitocountyca.gov](http://www.sanbenitocountyca.gov)

**BOARD MEMBERS:**

DISTRICT 1 - Dom Zanger  
DISTRICT 2 - Kollin Kosmicki  
DISTRICT 3 - Mindy Sotelo  
DISTRICT 4 - Angela Curro  
DISTRICT 5 - Ignacio Velazquez

COUNTY ADMINISTRATIVE OFFICER:  
Esperanza Colio Warren

COUNTY COUNSEL:  
Gregory Priamos

CLERK OF THE BOARD:  
Vanessa Delgado

**Agenda Item  
Regular Meeting of the  
Board of Supervisors  
Tuesday, December 16, 2025**

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**Item Number: 1.7**

**MEETING DATE:** 12/16/2025  
**DEPARTMENT:** BOARD OF SUPERVISORS  
**AGENDA ITEM PREPARER:** Vanessa Delgado  
**DEPT HEAD/DIRECTOR:** Esperanza Colio Warren

**SUBJECT:**

**BOARD OF SUPERVISORS**

Adopt Resolution amending Resolution No. 2011-81 to modify the composition of the Board's Standing Audit Committee from two board members to a committee of the whole to convene at the Board's first regular meeting of every month and to direct the Auditor to present a report at each meeting.

SBC FILE NUMBER: 156

RESOLUTION NO.: 2025-102

**AGENDA SECTION:**

CONSENT AGENDA

**BACKGROUND/SUMMARY:**

The Board of Supervisors created the Audit Committee on September 13, 2011 as a standing committee of the Board to establish sound financial reporting rooted in strong internal controls. The Government Finance Officers Association (GFOA) recommends that every state and local government establish an audit committee or its equivalent as a best practice. An audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors.

The audit committee should be formally established by charter, enabling resolution, or other appropriate legal means and made directly responsible for the appointment, compensation, retention, and oversight of the work of any independent accountants engaged for the purpose of preparing or issuing an independent audit report or performing other independent audit, review, or attest services.

GFOA further recommends that the resolution establishing the audit committee should prescribe the scope of the committee's responsibilities, as well as its structure, processes, and membership requirements. The audit committee should itself periodically review such documentation, no less than once every five years, to assess its continued adequacy.

The County's Audit Committee as presently constituted has served its original purpose, but the issues and subjects have become more critical in nature given the County's ongoing and future budgetary challenges. In light of this importance, it is recommended that the composition of the committee be modified from two board members to a committee of the whole to convene at the Board's first regular meeting of every month and to direct the Auditor to present a report at each meeting the substance of which to be determined by the Board of Supervisors.

**FISCAL IMPACT:**

There will be no direct fiscal impact of modifying the composition of the Audit Committee.

**STAFF RECOMMENDATION:**

That the Board of Supervisors adopt a Resolution amending Resolution No. 2011-81 to modify the composition of the Board's Standing Audit Committee from two board members to a committee of the whole to convene at the Board's first regular meeting of every month and to direct the Auditor to present a report at each meeting the substance of which to be determined by the Board.

**ATTACHMENTS:**

[Board Agenda Fact Sheet - Audit Committee Composition](#)  
[Resolution - Audit Committee Composition](#)