



# Board Agenda Item 18

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DATE: January 6, 2026

TO: Board of Supervisors

SUBMITTED BY: Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Receive and File the Fresno County Audit Committee Minutes from the July 16, 2025, meeting

RECOMMENDED ACTION(S):

**Receive and file the Fresno County Audit Committee Minutes from the July 16, 2025, meeting**

There is no fiscal impact associated with the recommended action. The Minutes of the July 16, 2025 Committee meeting are provided for your Board's review in compliance with the Fresno County Audit Committee Bylaws Article VI Section 1(f). This item is countywide.

ALTERNATIVE ACTION(S):

There is no viable alternative as the Audit Committee Minutes (Minutes) are submitted in compliance with the Fresno County Audit Committee (Committee) Bylaws Article VI Section 1(f).

FISCAL IMPACT:

There is no fiscal impact associated with this recommended action.

DISCUSSION:

The Minutes of the July 16, 2025 Committee meeting are provided for your Board's review in compliance with Committee Bylaws Article VI Section 1(f). The Committee has been established as an advisory committee to the Board. One of the general authorities of the Committee, as stated in Committee Bylaws Article VI Section 1(f), is "To provide a summary of Committee activities and significant audit results to the Board through the distribution of the quarterly meeting material."

OTHER REVIEWING AGENCIES:

The Minutes from the July 16, 2025 meeting were approved by the Committee at its October 15, 2025 meeting.

ATTACHMENTS INCLUDED AND/OR ON FILE:

Audit Committee Minutes - July 16, 2025, meeting

CAO ANALYST:

Paige Benavides