



# Board Agenda Item 24

DATE: May 19, 2026

TO: Board of Supervisors

SUBMITTED BY: Paul Nerland, County Administrative Officer  
Fabiola González, Executive Director, Children and Families  
Commission of Fresno County

SUBJECT: Children and Families Commission Financial Audit Report and State Annual Report

RECOMMENDED ACTION(S):

**Receive the Children and Families Commission of Fresno County's (First 5) FY 2024-25 Financial Audit Report and State Annual Report, per County Ordinance Code, section 2.38.030.**

Approval of the recommended action allows Children and Families Commission of Fresno County (First 5 Fresno County) to comply with County Ordinance, section 2.38.030, by providing the annual Financial Audit Report (Audit Report) and State Annual Report (State Report). The reports detail the implementation and performance of First 5 Fresno County functions during each fiscal year to your Board. This item is countywide.

ALTERNATIVE ACTION(S):

There is no alternative action as this presentation fulfills an Ordinance Code requirement and requires no further action from your Board.

FISCAL IMPACT:

There is no Net County Cost associated with the recommended action.

DISCUSSION:

The First 5 Fresno County Commission's Audit Report and State Report for fiscal year 2024-2025 are presented here as per changes to the County Ordinance that governs the Commission made effective September 19, 2014 (Chapter 2.38). In accordance with California's Health and Safety Code Section 130100-130155, the First 5 Fresno County Commission conducts annual audits and state reports to measure the implementation and performance of its functions during each fiscal year. Additionally, the Board of Supervisors revised the County Ordinance on May 7, 2024, to include an amendment to Section 2.38.030(D) that allows the presentation to be placed on the Board of Supervisors agenda as either a regular or a consent item. On or before November 1 of each year, each County Commission is required to submit its Audit Report and State Report to the First 5 California State Commission and subsequently, the audit report is submitted to the State Controller's Office.

Per Ordinance, section 2.38.030, the local First 5 Commission is also required to provide its final annual Audit Report to the Fresno County Audit Committee for review and comment prior to coming before the full Board of Supervisors. The Audit Committee reviewed the Audit Report during its April 14, 2026, meeting.

Below are descriptions and highlights of both the FY 2024-25 Audit Report and State Report.

**Annual Audit Report (Audit Report)**

The scope of the audit encompasses an assessment of the First 5 Fresno County Commission’s policies and practices to be submitted to the State Controller’s Officer (SCO) and the First 5 California State Commission to ensure adherence to the California Health and Safety Code Section 130140. The scope of the audit, conducted by a third party contractor, include the accounting standards of the Commission were met and policies, procedures, and practices were in place and abided by ensuring compliance with all applicable State and local statutes. The First 5 Fresno County Commission conducted a public hearing of the 2024-25 Audit Report on October 29, 2025, and adopted it on the same date and the report was submitted to the SCO.

The 2024-25 First 5 Fresno Audit Report includes expenditures and fund balance dollars committed for multi-year grants and future partnerships, informed by the First 5 Fresno County Strategic Plan, to community partners serving children and families in Fresno County. Financial highlights of the Audit Report are shown in the table below:

**First 5 Fresno County  
Highlights of Annual Financial Audit Report  
FY 2024-25**

<b>Total Revenue</b>	\$11,623,845
<b>Expenditures</b>	
Program Services Investments	\$9,462,471
Evaluation Expenditures	\$401,278
Administrative Costs	\$400,495
GASB 96/ Capital Outlay	\$20,800
<b>Total Expenditures</b>	<b>\$10,285,044</b>

**State Annual Report (State Report)**

Pursuant to section 2.38.030 of the County Ordinance, the First 5 Fresno County Commission’s State Report is also being presented before your Board. Produced in accordance with state statute and First 5 California guidelines, the State Report provides information to the First 5 California State Commission on the County Commission’s programmatic and strategic plan investments and services provided to Fresno County children, families, and professionals within the four designated First 5 California statewide strategic initiatives result areas. The report highlights funding support in services and systems partnerships aimed to improve Family Functioning, Child Development, Child Health, and Systems of Care for children ages 0 to 5 and their families. The First 5 Fresno County Commission conducted a public hearing of the 2024-25 State Report on October 29, 2025, and adopted it on the same date. Subsequently, the consolidated report was provided to the First 5 California State Commission. Local highlights of the 2024-25 State Report services by focus population are shown in the table below:

**First 5 Fresno County  
Highlights of Annual Report to First 5 California  
FY 2024-25**

<b>Number of children ages 0 to 6th birthday served</b>	15,207
<b>Number of primary caregivers and early childhood professionals served</b>	4,120

OTHER REVIEWING AGENCIES:

Fresno County Audit Committee reviewed and moved forward the First 5 Audit Report during its April 14, 2026, meeting.

REFERENCE MATERIAL:

BAI #27, March 25, 2025

BAI #21, May 7, 2024

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - First 5 Fresno FY 2024-25 Audit Report

On file with Clerk - First 5 Fresno FY 2024-25 State Report

On file with Clerk - First 5 Fresno Meeting Agenda for Public Hearing October 30, 2024

On file with Clerk - Fresno County Audit Committee Meeting Memo/Agenda April 14, 2026

CAO ANALYST:

Ron Alexander