



Board Agenda Item 18

DATE: February 25, 2025

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 May 24, 2024, August 9, 2024, and December 10, 2024 meetings.

RECOMMENDED ACTION(S):

Receive and file the Fresno County Audit Committee Minutes from the May 24, 2024, August 9, 2024, and December 10, 2024 meetings.

There is no fiscal impact associated with the recommended action. The Minutes from the May 24, 2024, August 9, 2024, and December 10, 2024 meetings 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 action 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 from the May 24, 2024, August 9, 2024, and December 10, 2024 Committee meetings 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 May 24, 2024 meeting were approved by the Committee at its August 9, 2024 meeting. The Minutes from the August 9, 2024 meeting were approved by the Committee at its December 10, 2024 meeting. The Minutes from the December 10, 2024 meeting were approved by the Committee at its January 10, 2025 meeting.

ATTACHMENTS INCLUDED AND/OR ON FILE:

Audit Committee Minutes - May 24, 2024, meeting

Audit Committee Minutes - August 9, 2024, meeting
Audit Committee Minutes - December 10, 2024, meeting

CAO ANALYST:

Paige Benavides