Board Agenda Item 18

DATE: March 17, 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 October 15, 2025, meeting

RECOMMENDED ACTION(S):

Receive and file the Fresno County Audit Committee Minutes from the October 15, 2025, meeting

There is no fiscal impact associated with the recommended action. The Minutes of the October 15, 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 October 15, 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 October 15, 2025, meeting were approved by the Committee at its January 21, 2026, meeting.

ATTACHMENTS INCLUDED AND/OR ON FILE:

Audit Committee Minutes - October 15, 2025, meeting

CAO ANALYST:

Paige Benavides