



County of Sonoma

State of California

Date: March 25, 2025

Item Number: _____

Resolution Number: _____

4/5 Vote Required

Concurrent Resolution Of The Board Of Supervisors Of The County Of Sonoma, Board of Directors of the Sonoma County Water Agency, Board of Directors of the Sonoma County Agricultural Preservation and Open Space District, Board of Commissioners of the Community Development Commission, County of Sonoma Public Finance Authority and County of Sonoma Public Financing Corporation, State Of California, Approving the restatement of the Charter of the Sonoma County Internal Audit Function (Internal Audit Charter)

Whereas, the Board of Supervisors, County Executive, Auditor-Controller-Treasurer-Tax Collector, and County department heads and agency directors are collectively responsible for the effective administration of the County and the attainment of its mission; and,

Whereas, this responsibility encompasses the requirements for sound financial management, adequate reporting, compliance with applicable laws and regulation, risk management, the maintenance of an effective system of internal controls, and the highest standards of ethical conduct; and

Whereas, Internal Audit has been established within the office of the Auditor-Controller-Treasurer-Tax Collector to aid in the fulfillment of this responsibility; and,

Whereas, the Board of Supervisors approved the original Charter of the Sonoma County Internal Audit Function on January 15, 2013; and,

Whereas, the Board of Supervisors desires to establish the Sonoma County Audit Committee to assist the Board in fulfilling its oversight responsibilities, including to provide oversight over Internal Audit; and,

Whereas, the Board of Supervisors wishes to restate the Internal Audit Charter in order to recognize the establishment of the Sonoma County Audit Committee and to better align with the International Standards for the Professional Practices of Internal Auditing.

Now, Therefore, Be It Resolved that the Internal Audit Charter is approved.

Supervisors:

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| Hermosillo: | Rabbitt: | Coursey: | Gore: | Hopkins: |
| Ayes: | Noes: | Absent: | Abstain: | |

So Ordered.