



SUMMARY REPORT

Agenda Date: 1/27/2026

To: Board of Supervisors

Department or Agency Name(s): Auditor-Controller-Treasurer-Tax Collector

Staff Name and Phone Number: Erick Roeser 707-565-3285

Vote Requirement: Majority

Supervisory District(s): Countywide

Recommended Action:

Approve the appointment of Linda Kachiu to the Sonoma County Audit Committee as the public member for a term beginning January 27, 2026 and ending on December 31, 2028 (Countywide).

Executive Summary:

On March 25, 2025, the Board of Supervisors established the Sonoma County Audit Committee to assist the Board in fulfilling its oversight responsibilities in alignment with the Institute of Internal Auditors' Global Audit Standards. At that meeting, two members from the Board of Supervisors were appointed by name, and direction was given to the Auditor-Controller-Treasurer-Tax Collector ("ACTTC") to recruit for the public member. The current item presents the ACTTC's recommendation to appoint Linda Kachiu to the Sonoma County Audit Committee.

Discussion:

The Board of Supervisors has oversight responsibilities for key elements of the County's fiscal governance, including financial reporting, system of internal controls, legal compliance, and auditing functions. The Audit Committee assists the Board in fulfilling these responsibilities.

The Audit Committee consists of three members including two members of the Board of Supervisors, currently Supervisors Rabbitt and Coursey, and a public member that shall be recommended by the ACTTC and confirmed by the Board of Supervisors. The public member must have experience leading an internal audit function, or significant experience in one or more of the following areas: evaluating internal controls, governmental auditing and accounting or internal audit.

The public member position was recruited through the County Boards and Commissions application process, and four applications were received. To evaluate the applications, the ACTTC assessed candidates' overall qualifications, professional background, and experience relevant to the responsibilities of the Audit Committee.

The ACTTC recommends Linda Kachiu for appointment as the Audit Committee public member. Ms. Kachiu is a retired Certified Public Accountant and has 40 years of experience in public accounting with a focus on auditing and special projects for not-for-profit organizations and organizations utilizing Government Accounting Standards. She has served as a long-term advisor to County's Economic Development Collaborative (and its former iteration as the Economic Development Board). Ms. Kachiu's professional expertise and academic background make her well-qualified to serve on the Audit Committee.

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Strategic Plan:

N/A

Prior Board Actions:

03/25/25 - Restate Internal Audit Charter and Establish Audit Committee

FISCAL SUMMARY

Narrative Explanation of Fiscal Impacts:

N/A

Narrative Explanation of Staffing Impacts (If Required):

N/A

Attachments:

Application Recommended for Appointment

Applications not Recommended for Appointment

Related Items “On File” with the Clerk of the Board: