



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 perseverance 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, Establishing the Sonoma County Audit Committee and Approve the Charter for the Sonoma County Audit Committee

Whereas, the Board of Supervisors recognizes its oversight responsibilities of monitoring the financial reporting process, the overall system of internal control and risk mitigation, compliance with laws and regulations, and the independence and performance of the County's internal and external auditors; and,

Whereas, the Board of Supervisors, in keeping with Government Finance Officers Association (GFOA) Recommended Practices for Public Agencies, desires to form an Audit Committee; and

Whereas, the primary functions of the Audit Committee are to assist the Board of Supervisors in its oversight of the integrity of the financial statements of the County, the system of internal control and risk mitigation, and the independence and performance of the County's internal and external auditors; and,

Whereas, the Audit Committee shall independently oversee the County's internal audit function and the audit of the County's financial statements, review and approve the Internal Audit Charter, serve in an advisory capacity to the Board of Supervisors, act as a liaison between the County and external auditor, recommend selection of the external audit firm,

ensure corrective action is taken on audit findings, and report to the Board of Supervisors as necessary; and,

Whereas, the Audit Committee shall consist of two members of the Board of Supervisors and one member of the public who is qualified and knowledgeable in government finances and who is recommended by the Auditor-Controller-Treasurer-Tax Collector and appointed by the Board of Supervisors; and,

Whereas, the Chair of the Board appoints Supervisor _____ to serve an initial term of two years on the Sonoma County Audit Committee and Supervisor _____ to serve a term of four years on the Sonoma County Audit Committee; and,

Whereas, the Audit Committee members shall serve terms in accordance with the Sonoma County Audit Committee Charter; and,

Whereas, the County Executive and the Auditor-Controller-Treasurer-Tax Collector, or their designee(s), will serve in an advisory capacity to the Audit Committee; and,

Whereas, the Audit Committee shall operate according to the Charter of the Sonoma County Audit Committee, the initial version and any subsequent changes to which shall be adopted by the Board of Supervisors.

Now, Therefore, Be It Resolved the Sonoma County Audit Committee is hereby established to conform with best practices in government finance; to assist the Board of Supervisors in its oversight of the integrity of the financial statements of the County, the system of internal control and risk mitigation, and the independence and performance of the County's internal and external auditors; and

Be It Further Resolved that the Charter for the Sonoma County Audit Committee is hereby approved.

Supervisors:

Hermosillo: Rabbitt: Coursey: Gore: Hopkins:

Ayes: Noes: Absent: Abstain:

So Ordered.