Meeting Date: May 19, 2026
Agenda Item No. 25
Batch No. 06

May 19, 2026

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Kelly A. Martinez, Sheriff

SUPPORT – BOARD OF SUPERVISORS ITEM 25 REVISED RESOLUTION TO PROPOSED AMENDMENTS TO THE CHARTER OF THE COUNTY OF SAN DIEGO

Honorable Members of the Board of Supervisors,

I write in support of Item 25, a thoughtful and measured approach to County Charter reform, and respectfully urge consideration of revisions that preserve transparency, accountability, and the longstanding safeguards that support effective County governance.

As the Board of Supervisors evaluates proposed amendments to the County Charter, it is important to recognize the significance of modifying a foundational governing document. The Charter establishes the framework for how County government operates and defines the structure, authority, and responsibilities that guide decision-making. Changes of this magnitude deserve careful deliberation and should be evaluated not only on their intended goals but also on their practical and long-term implications.

There is broad agreement that government should continuously strive to improve transparency, accountability, and public trust. Those goals are important and worthy of support. However, reforms intended to strengthen government must also preserve the institutional protections that ensure County operations remain effective, impartial, and free from unintended consequences.

The revised measure introduced by Supervisor Joel Anderson, with support from myself, the District Attorney Summer Stephan, and County Assessor/Recorder/County Clerk Jordan Marks, offers a more balanced and deliberate path forward. The revised proposal addresses concerns raised regarding portions of the original measure while preserving important structural safeguards that have guided County government for years.

Among those concerns are provisions involving purchasing and contracting authority. Local government expert Jack McGrory has noted that existing Charter protections were implemented specifically to create separation between elected officials and procurement decisions and to safeguard against political influence in the contracting process. These protections were established for a reason and have served an important purpose in maintaining confidence and integrity within County operations. Supervisor Anderson's revised proposal appropriately preserves those safeguards.

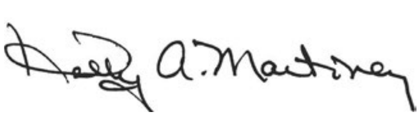
Mr. McGrory also underscored the same concerns raised by Supervisor Anderson, myself, and other elected colleagues regarding the proposal to expand Board involvement in the hiring, confirmation, or removal of senior administrative staff. Preserving a professional and independent administrative structure is essential for continuity, effective management, and organizational integrity. The revised measure maintains existing civil-service protections and keeps the appropriate separation between policy oversight and administrative operations.

Additionally, the removal of provisions that could have allowed current Supervisors to seek an additional term demonstrates an effort to avoid even the appearance of self-interest and strengthens public confidence in the integrity of the reform process.

As the Board considers these proposals, it is important to recognize that ballot language can sometimes simplify issues that carry significant operational consequences. Certain provisions may appear straightforward in concept while creating practical challenges or expectations that extend beyond local authority. In particular, the high-level language on term limits on the Sheriff and District Attorney suggests changes that seem straightforward, yet the authority to implement those changes does not exist at the local level. This type of framing can draw voters in with concepts that sound beneficial while failing to clearly disclose the real implications—or the absence of any meaningful change.

The responsibility before the Board is not simply whether reform should occur, but how reform should occur. Effective governance requires balancing innovation with stability and ensuring that proposed changes strengthen, rather than unintentionally undermine the systems designed to protect accountability and maintain public trust. For these reasons, I respectfully support an approach to Charter reform that preserves institutional safeguards, protects administrative independence, and ensures any amendments are carefully considered and responsibly implemented. I encourage the Board to support a path forward that reinforces transparency, protects the integrity of County operations, and reflects the thoughtful stewardship expected of this governing body.

Respectfully,



Kelly A. Martinez, Sheriff

From:	Gisela Mayworm
To:	FGG, Public Comment
Subject:	[External] Meeting 19 of May Board of Supervisors
Date:	Tuesday, May 19, 2026 8:51:38 AM

I am Gisela Mayworm, as constituent, I am delivering my opinion at the meeting of Board of Supervisors, 19 of May: I reject the extending the term of the members of Supervisors. Time to go for them.
And, I SUPPORT the ITEM 25. The proposal for major transparency and accountability.
I want to see in consequence because supporting Item 25, positive impacts to our County. More transparency and more accountability,
• Creates an ethics commission
• Creates an Auditor position accountable and elected by you, the public
• Preserves safeguards against self-serving term limit changes
• Protects independent oversight of taxpayer dollars
• Keeps county administration professional, not political
• Strengthens contracting and procurement integrity
• Avoids legal uncertainty and costly litigation risks
• Ensures reforms are implemented responsibly and for future officeholders

Thanks for your attention,
Gisela Mayworm

From:	Beckysue
To:	FGG, Public Comment
Subject:	[External] continued items 4/19/26
Date:	Tuesday, May 19, 2026 11:13:15 AM

When Board of Supervisors continue an item (today items 24 and 25 I believe) if any citizens have come downtown to comment, please let them speak the day they showed up even if the item is discontinued. LONG trolley ride to get there!

Rebecca Neary

From: Kulis, Michael
To: FGG-DL, COB-BOS Docketing
Subject: Fw: Requesting Support for Supervisor Anderson"s Alternative Charter Amendments Proposal
Date: Tuesday, May 19, 2026 7:38:05 AM

Our office received the following correspondence on Item #25 on today's Board agenda.

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From: stephen biddle <[redacted]
Sent: Monday, May 18, 2026 10:58 PM
To: Kulis, Michael <Michael.Kulis@sdcounty.ca.gov>
Subject: [External] Re: Requesting Support for Supervisor Anderson's

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From: stephen biddle [redacted]>
Sent: Monday, May 18, 2026 9:59:35 PM
To: Kulis, Michael <Michael.Kulis@sdcounty.ca.gov>
Subject: [External] Re: Requesting Support for Supervisor Anderson's Alternative Charter Amendments Proposal

We voted 5-0 to support the amendment

From: Kulis, Michael <Michael.Kulis@sdcounty.ca.gov>
Sent: Friday, May 8, 2026 3:53 PM
To: Kulis, Michael <Michael.Kulis@sdcounty.ca.gov>
Subject: Requesting Support for Supervisor Anderson's Alternative Charter Amendments Proposal

I am writing to request that you **send a letter of support** for an item that will be considered by the Board of Supervisors on May 19, 2026, if your meeting and approval process allows for this action to occur by this date. This item proposes asking County voters to consider approving changes to the County Charter on November 3, 2026.

During the Board of Supervisors April 21st meeting, an initial draft of proposed changes to the County Charter was discussed and several suggestions were made to strengthen this proposal before its final approval. These improvements are included in the revised version of the Board Letter (attached) which is Item #25 on the Board's May 19, 2026, meeting agenda, titled:

ADOPTING A REVISED RESOLUTION OF THE BOARD OF SUPERVISORS PROPOSING

AMENDMENTS TO THE CHARTER OF THE COUNTY OF SAN DIEGO ENTITLED “A TRANSPARENT, ACCOUNTABLE, MODERN COUNTY GOVERNMENT” AND AMENDING THE ORDINANCE MODERNIZING THE SAN DIEGO COUNTY CHARTER TO STRENGTHEN TRANSPARENCY, ACCOUNTABILITY, AND INDEPENDENT OVERSIGHT

The changes that were made to strengthen the original proposal include the following:

- clarifying that the proposed term limit extension would only apply to future Board members, providing reassurance that the Board is not interested in a self-serving change just to keep themselves in office beyond the time they agreed to serve
- eliminating a proposal empowering Board members to confirm and remove senior staff appointed by the County’s Chief Administrative Officer – a process that would result in overreach and interference in the administrative process by politicians
- ensuring that the proposed independent program auditor is elected by the voters so they can perform their work truly independently from interference from the Board or the County executives who initiated the programs to be audited
- clarifying that Board members are fully prohibited from interfering in purchasing decisions made by the County’s purchasing staff
- deleting a confusing proposal to establish term limits for elected officials when a change in state law is actually required to establish such limits

These five changes provide the public with assurances that the proposed County Charter amendments are being advanced based on the principles of good governance and not to serve the personal interests or agenda of the current Board of Supervisors.

Attached is a copy of a **sample letter that you can use** to support the improved County Charter amendments proposal.

To ensure that your letter of support is officially submitted, please email a copy to: Michael.Kulis@sdcounty.ca.gov by Friday, May 15, 2026.

Please feel free to reach out if you have any questions.

Thanks,

Michael Kulis

Senior Policy Manager

Office of Supervisor Joel Anderson

County of San Diego

O: 619-531-5522 | C: [redacted]

Michael.Kulis@sdcounty.ca.gov

www.supervisorjoelanderson.com

CALIFORNIA RESTAURANT ASSOCIATION
SAN DIEGO COUNTY CHAPTER

May 19, 2026

VIA ELECTRONIC DELIVERY

Honorable Terra Lawson-Remer Chair,
County of San Diego Board of Supervisors
County Administration Center
1600 Pacific Coast Highway
San Diego CA, 92101

Re: Item # 25: SUPPORT - "A Transparent, Accountable, Modern County Government," Modernizing the San Diego County Charter to Strengthen Transparency, Accountability and Independent Oversight.

Dear Chairwoman Lawson-Remer and Honorable Members of the Board,

On behalf of the California Restaurant Association, San Diego County Chapter (SDCRA), representing an industry of nearly 9,000 food and beverage establishments, I am writing to express SDCRA's SUPPORT for amendments to the Charter of the County of San Diego entitled 'A Transparent, Accountable, Modern County Government,'

SDCRA believes this sound policy proposal will provide transparency and eliminates self-serving extensions by preserving the current limit of two four-year terms for sitting Supervisors and ensures any changes to the terms only applies to future officeholders. Additionally, the proposal protects government public servants against politization

The proposal also establishes a truly independent program auditor operating without interference from the Board or Chief Administrative Officer, ensuring true independence from both political and executive pressure. Lasltty, the proposal before you will restore strict and clear prohibitions on Supervisors interfering in purchasing decisions.

Therefore, based on the reasons outlined above, we respectfully request the County of San Diego Board of Supervisors SUPPORT Item # 25 -"A Transparent, Accountable, Modern County Government," Should you have any questions, please do not hesitate to contact me at (619) 517-6435 or cduggan@calrest.org.

Sincerely,

Chris Duggan
Director, Local Government Affairs
California Restaurant Association

CC: Supervisor Paloma Aguirre
Supervisor Joel Anderson
Supervisor Monica Montgomery-Steppe
Supervisor Jim Desmond

Association of Local Government Auditors

May 19, 2026

Honorable Members of the San Diego County Board of Supervisors
1600 Pacific Highway, Room 335
San Diego, CA 92101

Dear Honorable Members of the Board of Supervisors:

The Association of Local Government Auditors (ALGA) recently learned that the Board of Supervisors will consider two different versions of proposed amendments to the San Diego County Charter during the Board's Tuesday, May 19, 2026, meeting.

An independent performance audit function, operating under applicable auditing standards, plays a key role in effective, equitable governance and public accountability. An independent audit function also provides assurance to elected officials, residents, and management that resources are protected by strong management controls and practices; publicly reports on the efficiency, effectiveness, and equity of programs and services; and helps ensure compliance with laws, policies and procedures.

The Association of Local Government Auditors (ALGA) strongly encourages you to ensure that any proposal to create an independent performance audit function for the County of San Diego adheres to ALGA's model legislation.

ALGA's model legislation is attached and addresses key areas to ensure a performance audit function is truly independent and effective. Specifically, ALGA's model legislation includes provisions to address the following areas:

- **Professional Standards:** Auditors should be required to follow professional standards, such as *Generally Accepted Government Auditing Standards* promulgated by the Comptroller General of the United States. Professional standards provide an overall framework for ensuring that auditors are independent, competent, and objective and act with integrity in planning, conducting, and reporting their work. Professional standards also require auditors to undergo periodic peer reviews to independently verify auditors' compliance with standards.

- **Public Reporting:** To maximize accountability and transparency, most audit reports should be made available to the public upon issuance, with exceptions for issues such as cybersecurity, where making the report publicly available may allow bad actors to take advantage of report details. Adherence to professional standards such as *Generally Accepted Government Auditing Standards*

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ensures that audit reports are made available to the public to the maximum extent possible.

- **Independence:** Performance auditors, whether appointed or elected, should be structurally independent, and have sufficient professional qualifications and experience.

- **Unrestricted Access:** Auditors should have unlimited access to agency employees, officials, records, and physical properties.

ALGA supports your efforts to establish an independent program auditor function as part of your Charter review and strongly encourages you to build safeguards for auditor independence and competence, and requirements to follow professional standards into any proposal to amend the County Charter. These are outlined in the Model Legislation Guidelines for Local Government Auditors. Additional resources are under the "Build an Audit Function" tab on the ALGA website algaonline.org.

ALGA's Advocacy Committee is happy to assist the Board of Supervisors as needed. If you would like any additional information, please reach out to me at 443-955-3965 or thandee.maung@baltimorecity.gov. You can also contact our committee member in San Diego County, Andy Hanau, San Diego City Auditor at 619-533-3108 or ahanau@sandiego.gov .

Sincerely,

Thandee Maung
Deputy City Auditor, City of Baltimore
Chair, ALGA Advocacy Committee

CC: Kathie Harrison, ALGA President

ALGA

Association of Local Government Auditors

Model Legislation Guidelines for Local Government Auditors

Sixth Edition, 2021

Table of Contents

ALGA's Mission

ALGA empowers our local government auditing community through excellence in advocacy, education, communication, and collaboration to protect and enhance the public good while embracing diversity, equity, and inclusiveness.

ALGA Member Services

449 Lewis Hargett Circle
Suite 290
Lexington, KY 40503

(859) 276-0686

www.algaonline.org

Introduction

Auditing is a cornerstone of good public sector governance and stewardship. The Association of Local Government Auditors (ALGA) supports the establishment and continuous improvement of independent auditing in local government.

Local governments establish, staff, and maintain independent audit functions to enhance public accountability and transparency over government programs, earning and increasing public confidence and respect for government, through independent and objective evaluation of the work of government. ALGA issued its first edition of *Guidelines and Model Authorizing Legislation for Local Government Audit Functions* in 1992, and issued revisions in 1999, 2007, 2014, and 2021.

To establish an independent audit function in your own local jurisdiction, we recommend legislation that addresses each of the following key elements.

Independence

When establishing an independent audit function, it is essential to protect auditors' impartiality and objectivity, so decision-makers and the public can rely on their work. Managers of functions that may be audited should not have authority over the work of auditors. To be independent in fact and appearance, auditors must be free from conflicts of interest and free from interference in how the work is conducted and reported. Auditors must have systems in place to identify and safeguard against, or if necessary, to report threats to independence. Government Auditing Standards identify seven threats to independence:

- **Self-interest**—The threat that a financial or other interest will inappropriately influence an auditor's judgment or behavior.
- **Self-review**—The threat that an auditor or audit organization that has provided nonaudit services will not appropriately evaluate the results of previous judgments made or services performed as part of the nonaudit services when forming a judgment significant to an audit.
- **Bias**—The threat that an auditor will, as a result of political, ideological, social, or other convictions, take a position that is not objective.
- **Familiarity**—The threat that aspects of a relationship with management or personnel of an audited entity, such as a close or long relationship, or that of an immediate or close family member, will lead an auditor to take a position that is not objective.
- **Undue influence**—The threat that external influences or pressures from sources external to the audit organizations will affect an auditor's ability to make objective judgments.
- **Management participation**—The threat that results from an auditor's taking on the role of management or otherwise performing management functions on behalf of the audited entity, which will lead an auditor to take a position that is not objective.
- **Structural**—The threat that an audit organization's placement within a government entity, in combination with the structure of the government entity being audited, will affect the audit organization's ability to perform work and report results objectively.

Legislation should be crafted carefully to enhance the independence of the audit function. It should be enacted at the highest possible level of authority, such as by voter-enacted amendments to a city charter or other applicable legislation. An employment contract between the Auditor and the governing body may also clarify the Auditor's responsibilities, terms of employment, and terms of removal. For additional information see ALGA's guidance on *Auditor Independence* and *Selecting a Chief Performance Auditor*.

Standards

Professional standards provide an overall framework for ensuring that auditors are independent, competent, and objective and act with integrity in planning, conducting, and reporting their work. Legislation should require adherence to recognized auditing standards such as the *Government Auditing Standards* issued by the Comptroller General of the United States. Government Auditing Standards incorporate, by reference, the American Institute of Certified Public Accountants' standards for financial statement audits. Other auditing standards include the International Organization of Supreme Audit Institutions' *Framework of Professional Pronouncements* (IFPP) and the *Canadian Standard on Assurance Engagements* CSAE 3001. In addition, if the audit function is not independent of management, the Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*, although primarily developed for private sector auditing, may be relevant.

Independent Audit Committees

Governments must ensure that audit functions are empowered to report significant issues to appropriate oversight authorities. One means of accomplishing this is through creation of an audit committee which is independent of management and selected by the governing body. Members should be collectively knowledgeable about audits and financial, performance, and governance matters. Inclusion of legislators as well as community members with appropriate qualifications can augment the expertise of the committee and prevent undue reliance on management. To enhance the independence of the committee, and to enable the auditors to communicate freely, no members of the audit committee should be employees of the entity management. Specific responsibilities of the audit committee vary depending on the form of government, reporting relationship of the auditors, and local preferences. For additional information see ALGA's guidance on *Audit Committees*.

Other Key Elements of an Effective Audit Function

In addition to ensuring independence, using recognized government auditing standards, and establishing an independent audit committee, consider:

- **Unrestricted access**: The Auditor should have unrestricted access to local government employees, officials, records, and physical properties.
- **Sufficient funding**: The audit activity must have funding appropriate to its specific responsibilities. Decisions about funding for the audit organization should not be controlled by managers or officials subject to audit. Some jurisdictions establish a minimum threshold for the audit budget.
- **Protection from threat of abolishment**: Legislation should prevent managers and officials subject to audit from abolishing the audit organization, including through budgetary action or outsourcing.
- **Competent leadership and staff**: The Auditor should be classified and compensated at a sufficiently senior level to be able to discuss and negotiate with senior management on equal footing, i.e. compensated similarly to a department director. The Auditor position has overall responsibility for managing the jurisdiction's audit function. Common titles for this position include City Auditor and County Auditor.
- **Public Reporting**: The Auditor should have the ability to place items on the legislative agenda for public hearing.
- **Response to Audits**: The audit function should require that responsible government managers promptly respond in writing, within a time specified, to audit recommendations explaining what actions are planned or have been taken to deal with problems identified in audit reports.
- **Follow-up**: Require follow-up on significant findings and recommendations from previous audits to determine whether timely and appropriate corrective actions have been taken by management.
- **Contracts**: Ensure that all contracts contain a right-to-audit provision that allows access to all relevant contractor and subcontractor records.
- **Coordination**: Assign the Auditor responsibility to coordinate and monitor all audits and audit related services received by the local government entity. This includes those performed by public accountants, consultants, or audit organizations of the entity and its subdivisions. (In some instances, the Auditor does this on behalf of the audit committee)
- **External review**: Provide for periodic peer reviews of the audit function.

Existing Legislation

These guidelines are meant to be considered in establishing legislation that will make sense for your community. It is important to be aware of existing laws, which may be in conflict with the proposed legislation, and to address any conflicts with the help of attorneys and specialists before bringing legislation forward for a vote by the governing body or the citizens. In some cases, it may be necessary to amend laws at a higher level of government. For example, it may be necessary to amend state open meetings laws for the audit committee to fulfill its responsibilities. Many states and provinces have open meeting and public records laws that encourage transparency or disclosure of government operations, including audit reports. With regard to allegations of fraud, waste, and abuse, jurisdictions may have adopted laws limiting disclosure of information until an investigation is complete. Jurisdictions should review their state or province's sunshine or open records laws to determine the impact on audit work papers and reports.

Sample Enabling Legislation: Charter or Code

The audit charter or code to establish an audit function is an important document. It sets forth the qualifications, duties, powers, and manner of securing the office of the local government Auditor. The local governing body will enact legislation in various forms, depending on the state or provincial constitution or statutes. The information contained in this document is to be considered as guidelines to be adapted in context with applicable state or provincial laws. Elements described on the following pages are applicable to a legislatively appointed or elected Auditor and, with some modifications, to a management-appointed Auditor.

Ordinance/Resolution/Policy Statement

WHEREAS, public officials, government managers, and the public want and need to know not only whether government funds are handled properly and in compliance with laws and regulations, but also whether public programs are achieving the purposes for which they were authorized and funded, and, whether they are doing so efficiently, effectively, and equitably;

WHEREAS, an independent auditing function can provide objective information on the operations of government programs, assist managers in carrying out their responsibilities, and help ensure full accountability to the public;

WHEREAS, recognized government auditing standards provide a framework for improved government decision-making, oversight and accountability;

WHEREAS, the independence and public accountability of the Auditor can be assured by provision of an (elected or legislatively appointed) Auditor;

NOW BE IT RESOLVED;

Organizational Independence – Establishment of the Audit Function

(Elected or Appointed) The (NAME OF OFFICE/DEPARTMENT) is hereby established.

(Appointed Auditor) The (CITY/COUNTY) Auditor shall be designated through appointment by a majority vote of the (JURISDICTION GOVERNING BODY).

Term

(Elected Auditor) The term of the Auditor (NOTE: Common titles include City Auditor and County Auditor.) shall be _____ years.

(Appointed Auditor) The Auditor (NOTE: Common titles include City Auditor and County Auditor.) shall serve a minimum term of _____ years, unless removed for cause by a vote of at least two-thirds of the legislative body. The Auditor may be reappointed by a majority vote of the (JURISDICTION GOVERNING BODY) at the end of the term of office.

Nonpartisanship

The position of the Auditor shall be nonpartisan.

Qualifications - Competent Leadership

The Auditor shall possess adequate professional proficiency for the job. Professional proficiency can be demonstrated by relevant certifications such as Certified Internal Auditor (CIA), Certified Public Accountant (CPA) or Chartered Accountant

(CA) -**OR**- an advanced degree and at least five (5) years of experience in government auditing, evaluation, or analysis. The Auditor should have a bachelor's degree in public policy, accounting, business administration, economics or a related field. (NOTE: Specific licensure, educational degrees, professional certifications, and years and fields of experience are typical measurements to demonstrate qualifications. It is advisable that jurisdictions perform a thorough evaluation of their own desired minimum qualifications and incorporate them in this section Focusing on a single type of audit-related certification or excluding relevant experience in lieu of certifications, however, may unnecessarily limit the number of qualified and competent candidates.)

Compensation

The Auditor shall be an employee of the (JURISDICTION GOVERNING BODY) with compensation at a level consistent with the other department directors. Experience, performance, certifications, and advanced degrees may be taken into account in determining compensation.

(Elected or Appointed) Auditor may include: The Auditor's salary shall be set by the legislative body and reviewed annually. (In some jurisdictions, specific guidelines for the Auditor's salary and budget are established in the Charter or Code. Salary guidelines for elected auditors sometimes are tied to salaries of judges or other auditors.)

Funding

Sufficient funds shall be proposed and approved to carry out the responsibilities specified herein. The Auditor's budget shall be submitted to the governing body directly by the Auditor or by an Audit Committee independent of management. (Note: More specific language in some entities requires that the audit function receive a minimum specific percentage of the annual budget or exempts the function from management-proposed across the board budget target savings/reductions. A survey of ALGA members shows actual Auditors' Office budgets range from 0.05% to 0.27% of entity operating budgets).

Appointment of Employees

The Auditor shall have the power to appoint, employ, and remove such assistants, employees, and personnel as deemed necessary, for the efficient and effective administration of the affairs of the office and to prescribe their duties, scope of authority, and qualifications.

Professional Development

Sufficient resources shall be made available to the Auditor and staff to ensure appropriate professional development, continuing professional education and compliance with applicable professional standards, licensure and/or professional certification requirements.

Powers and Duties; Scope of Audits

The Auditor shall have authority to conduct financial and performance audits of all departments, offices, boards, activities, agencies and programs of the entity in order to independently and objectively determine whether:

1. Activities and programs being implemented have been authorized by (JURISDICTION) Charter or Code, state or provincial law, or applicable federal law or regulations, and are being conducted and funds expended in compliance with applicable laws;
2. The department, office, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, economically, efficiently, equitably, and effectively and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation;
3. The entity, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices;
4. The desired result or benefits are being achieved;
5. Financial and other reports are being provided that disclose fairly, accurately, and fully all information required by law, to ascertain the nature and scope of programs and activities, and to establish a proper basis for evaluating the programs and activities including the collection of, accounting for, and depositing of, revenues and other resources;
6. Management has established adequate operating and administrative procedures and practices, systems or accounting internal control systems and internal management controls; and
7. Indications of fraud, abuse, or illegal acts are valid and need further investigation.

Standards

Audits shall be conducted in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States.

Audit Committee

Note: An audit committee may be established in an advisory capacity to provide recommendations on such issues as the Auditor's salary, work program, review of the audit function and hiring and oversight of the accounting firm conducting the annual financial audit. An elected Auditor may consider establishing an audit committee to ensure that audit issues receive appropriate attention and resources from the governing body, and to safeguard against challenges to independence from management. The following describes a possible audit committee structure when the Auditor is appointed by the legislative branch or by the independent audit committee itself. This structure, with minor modifications, would also serve to enhance the independence of a management-appointed internal auditor or, with additional modifications, an elected Auditor.

1. To ensure independence of the audit function, an audit committee is hereby established. The audit committee shall consist of _____ voting members; _____ (Council, Commission, or Board Members) and _____ at-large members, who shall be appointed by the governing body. The _____ at-large members shall be residents of the (JURISDICTION) with expertise in auditing, preferably performance auditing as well as financial auditing. Minimum professional standards shall include at least five years of experience as a performance auditor, a Certified Public Accountant, Certified Internal Auditor, Certified Management Accountant, or ten years of other relevant professional experience. Of the at-large members, one member shall be appointed for a term expiring on January 31, 20xx; one member shall be appointed for a term expiring on January 31 of the following year; and one member shall be appointed for a term expiring on January 31 of the subsequent year. Thereafter, members shall be appointed for three-year terms. The _____ at-large members are limited to two full consecutive terms, with one year intervening before they become eligible for reappointment.

2. The audit committee shall consult with the Auditor regarding technical issues and work to assure maximum coordination between work of the Auditor's office and the accounting firm conducting the annual financial audit.

3. The audit committee shall meet as needed to perform its duties but shall not meet less than once quarterly and shall be responsible for:

    - Reviewing the Auditor's audit plan annually and submitting a proposed Auditor's Office budget annually to the (JURISDICTION'S GOVERNING BODY) (Note: Or to the Auditor for submission to the legislative body);
    - Performing regular evaluations of the audit function (if not elected) and making recommendations for the Auditor's salary and staffing; reporting results to the (JURISDICTION'S GOVERNING BODY);
    - Providing suggestions and comments for the annual audit plan;
    - Ensuring that audit reports are transmitted to the legislative body and to the public;
    - Monitoring follow-up on reported findings to assure corrective action is taken by management;
    - Reporting to the legislative body on problems or problem areas at such times as deemed appropriate;
    - Conducting or overseeing the requests for proposal and selection process for the firm conducting the annual financial statement audits; ranking and recommending in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified. (Note: Alternatively, the Auditor may conduct the RFP process and the audit committee may select the firm;
    - Evaluating the firm providing annual financial statement auditing services and providing oversight of those services, including ensuring transmission of reports and follow up on corrective action by management;
    - Evaluating the findings and recommendations of the peer review as required by Government Auditing Standards;
    - Consulting with the Auditor regarding technical issues with the external audit firm, and working to assure maximum coordination between work of the Auditor's Office and contracted audit efforts and other consulting engagements;
    - Maintaining the confidentiality of personnel matters while taking responsibility for appropriate disclosure to the legislature or to the public;
    - At least annually, meeting separately with the chief executive officer or designee, Auditor, the chief financial officer or designee, and the audit firm, to evaluate the condition of the entity's controls, systems and risk, and performance of the audit firm. The audit committee should also discuss other matters the firm, the auditors, or staff desires or is required to bring to the committee's attention such as fraud, illegal acts, and financial and control weaknesses.

4. The audit committee and the Auditor shall have the authority to hire outside experts, including legal counsel, when necessary.

5. Sufficient resources shall be provided to enable the audit committee to carry out these responsibilities.

Annual Audit Plan

The Auditor shall provide the governing body and/or audit committee an annual audit plan by the beginning of each calendar/fiscal year. The annual audit plan should include the proposed audits, identify potential audit objectives or the general nature of the audits, and may identify potential audits for following fiscal years. The annual audit plan may be amended after review with the governing body and/or audit committee, but the Auditor shall have final authority to select the audits planned. The Auditor may modify the annual audit plan as necessary during the fiscal year and will notify the governing body and/or audit committee of such modifications.

Access to Employees, Records and Property

All officers and employees of (JURISDICTION) shall provide to the Auditor unrestricted access to employees, information and records (including electronic data) within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts, and methods of business required to conduct an audit or otherwise perform audit duties. In addition, they shall provide access for the Auditor to inspect all property, equipment, and facilities within their custody. If such officers or employees fail to produce the aforementioned access and/or information, the Auditor may initiate a search to be made and exhibits to be taken from any book, paper, or record of any such official or employee, or outside contractor or subcontractor, except as governed by statute. Further, all contracts with outside contractors and subcontractors shall contain a “right-to-audit” clause and provide for Auditor access to the contractor’s employees and to all financial and performance related records, property, and equipment purchased in whole or in part with governmental funds. (Note: Some jurisdictions specify subpoena powers for the Auditor.)

Auditee Response

A final draft of the audit report will be forwarded to the audited agency and the chief executive officer to obtain the view of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions prior to its release. The agency must respond in writing, specifying (i) agreement with audit findings and recommendations or reasons for disagreement with findings and/or recommendations; (ii) plans for implementing solutions to issues identified; (iii) a timetable to complete such activities. The response must be forwarded to the Auditor within (SPECIFY TIME FRAME). The Auditor will review and report on information included in the agency’s response. If no response is received, the Auditor will note that fact in the transmittal letter and will release the audit report.

Audit Reports

Each audit will result in a report, written or in some other retrievable form. The report shall contain relevant background information and findings and recommendations, and shall communicate results to the audit committee, legislative body management and the public. Some information may be protected by state, provincial, or federal law, and therefore not disclosed by the Auditor.

Report of Irregularities

If, during an audit, the Auditor becomes aware of abuse or illegal acts or indications of such acts that could affect the governmental entity, the Auditor shall report the irregularities to the audit committee, the chief executive officer, legislative counsel or legislative body. In the case of an Auditor appointed by the chief executive officer, if the chief executive officer is believed to be a party to abuse or illegal acts, the Auditor shall report the acts directly to the legislative body. If it appears that the irregularity is criminal in nature, the Auditor shall notify the chief prosecuting authority in addition to those officials previously cited.

Annual Report

The Auditor shall submit an annual report to the legislative body indicating audits completed, major findings, corrective actions taken by administrative managers, and significant issues which have not been fully addressed by management.

Audit Follow-up

The Auditor shall follow-up on audit recommendations as practical to determine if corrective action has been taken. The Auditor may request periodic status reports from audited entities regarding actions taken to address reported deficiencies and audit recommendations.

Contract Auditors, Consultants and Experts

The Auditor may obtain the services of Certified Public Accountants, qualified management consultants, or other professional experts necessary to perform the Office’s work, including obtaining funding for outside counsel should the Auditor identify a conflict of interest or threat to audit independence. An audit that is performed by contract must be conducted by persons who have no financial interests in the affairs of the governmental entity or its officers. The Auditor will coordinate and monitor all auditing performed by certified public accounting firms or other organizations employed under contract by the (JURISDICTION) to assist with audit related activities. Contracting for the external audit will follow the (JURISDICTION)’s normal contracting processes except for the participation and oversight by the Audit Committee (and/or Auditor). The selection of a certified public accounting firm for the annual financial audit must be approved by the (JURISDICTION’S GOVERNING BODY).

Peer Reviews

The audit activities of the Auditor’s office shall be subject to a peer review in accordance with the Government Auditing Standards by a professional, nonpartisan objective group utilizing guidelines developed by the Association of Local Government Auditors (ALGA). A copy of the written report of this independent review shall be provided to each member of the (JURISDICTIONS GOVERNING BODY). (NOTE: ALGA’s peer review program is recognized by the 2018 Government Auditing Standards.)

The peer review will use Government Auditing Standards to evaluate the quality of audit effort and reporting. Specific quality review areas shall include staff qualifications, adequacy of planning and supervision, sufficiency of work paper preparation and evidence, and the adequacy of systems for reviewing internal controls, fraud and abuse, program compliance, and automated systems. The peer review will also assess the content, presentation, form, timelines, and distribution of audit reports. The (JURISDICTION) shall provide funding in the Auditor’s budget to pay for the costs of the peer review.

From: Donna Hein
To: FGG, Public Comment
Subject: [External] Item 25 on BOS today
Date: Wednesday, May 20, 2026 8:34:59 AM

I support item #25. The public voted in favor of 2 term limits. I don't agree with anything in item # 24.

Thank you,
Donna Hein

From: Barry Bardack
To: FGG, Public Comment
Subject: [External] Board of Supervisors meeting 5-20-2026
Date: Wednesday, May 20, 2026 8:01:59 AM

To the Board of Supervisors,
I am in favor of agenda item 25. The original Term Limits provided a reasonable amount of time any person should be a supervisor. Extended term limits create selfish attitudes by the supervisors. The current policy allows supervisors to manipulate staffing and outside contracts which must not be allowed. Agenda item 25 eliminates these deficiencies.

Barry Bardack, [redacted]