

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
April 14, 2026 – 11:00 a.m.

MEMBERS PRESENT:

Supervisor Nathan Magsig, Audit Committee Chairman
Supervisor Brian Pacheco, Audit Committee Vice-Chairman
Douglas T. Sloan, County Counsel
Paul Nerland, County Administrative Officer
Kari Gilbert, Department Heads Council Member
Manuel Vilanova, Public Member
Kulwinder Brar, Public Member

Call to Order: Chairman Magsig called to order the regular meeting of the Audit Committee (Committee) on April 14, 2026, at 11:00 a.m. in the Board of Supervisors' Chambers.

1. Roll Call

- Pai Her, Accounting and Financial Manager, Financial Reporting & Audits Division, took roll call.

2. Pledge of Allegiance

- Supervisor Nathan Magsig, Audit Committee Chairman, led all in attendance with the Pledge of Allegiance.

3. Approve Agenda

- A motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 7-0 to approve the April 14, 2026 agenda.

4. Public Presentations

- This portion of the meeting is reserved for persons desiring to address the Audit Committee briefly on any matter not on this agenda within the Committee's subject matter jurisdiction.
- There being none, the Committee proceeded to hear the next item on the agenda.

5. Approval of the January 21, 2026 Audit Committee Meeting Minutes

- There being no public comments, a motion was made by Paul Nerland, seconded by Kari Gilbert, and carried 7-0 to approve the January 21, 2026, Audit Committee Meeting Minutes.

6. Consent Items

a) Approve Quarterly Fraud Report covering January 1, 2026 to March 31, 2026.

- There being no public comments, a motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 7-0 to approve agenda item 6a.

7. Discussion and Action Items

a) Review and accept the County of Fresno Single Audit Report for the year ended June 30, 2025.

- Neeraj Datta, Audit Partner, Brown Armstrong Accountancy, introduced and presented the item.

- There being no public comments, a motion was made by Kari Gilbert, seconded by Kulwinder Brar, and carried 7-0 to approve agenda item 7a.
- b) Review and receive the 2024-2025 Children & Families Commission of Fresno County Financial Statements.**
- Kari Gilbert disclosed that she serves as a Commissioner for First 5 Fresno County.
 - Chairman Magsig requested clarification regarding any potential conflict of interest.
 - Douglas Sloan responded that no conflict exists.
 - Alix Hillis, Business and Operations Director, First 5 Fresno County, introduced the item.
 - Osvaldo Gutierrez, Partner, Audit Principal, Price Paige & Co, presented the item.
 - There being no public comments, a motion was made by Kulwinder Brar, seconded by Paul Nerland, and carried 7-0 to approve agenda item 7b.
- c) Review and approve the Department of Public Health Department Head Transition Review Report.**
- Brandon Lee, Accountant II, Financial Reporting & Audits Division, introduced and presented the item.
 - Chairman Magsig asked whether the recommendations related to Form 700 filings have been fully implemented and whether there are any ongoing issues with compliance.
 - Brandon Lee responded that the recommendations have been fully accepted.
 - Kari Gilbert reiterated her concern regarding Form 700 compliance, noting that individuals required to complete the forms have not received formal training and have relied on self-guidance. She stated that additional training had been discussed previously but has not been implemented, and expressed concern regarding the timeliness and accuracy of filings.
 - Douglas Sloan asked whether it would be helpful for his office to prepare a training memorandum for all departments regarding Form 700 requirements.
 - Vice-Chairman Pacheco suggested that, in addition to a training memorandum, the County consider offering training seminars for employees on Form 700 requirements. He noted that this concern has been raised previously and emphasized the importance of moving forward.
 - Kari Gilbert suggested developing a recorded training video to provide on demand guidance for completing required forms. She noted that this approach would allow employees to access training as needed and provide a consistent and readily available resource.
 - Paul Nerland agreed with the recommendation to provide training and suggested collaborating with the County Counsel's Office to develop a memorandum. He also noted that the annual review of conflict of interest reporting levels should be revisited and considered as part of the overall process.
 - There being no public comments, a motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 7-0 to approve agenda item 7c.

8. Staff Updates

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, provided an update on ongoing audits. He stated that responses are pending from the District Attorney, Sheriff, and Public Works and Planning departments for the Residence Home Garaging audits, after which reports will be drafted. He also noted that a draft report is in progress for the Department of Human Resources Compliance Audit, and that the Department of Social Services Payroll Compliance Audit is awaiting a departmental response prior to report drafting. He added that recorded training sessions are used during accounting training, allowing staff to complete training on demand through Microsoft Teams.
- Chairman Magsig asked for an update on the status of the treasury pool.
- Oscar J. Garcia stated that the treasury pool is performing well, with interest earning at approximately at 3.55, and trending upward. He noted that lower yield investments acquired during the pandemic are expected to be phased out over the next year and a half, which should further improve returns.
- Vice-Chairman Pacheco asked for an update on tax collection.
- Oscar J. Garcia stated that tax collection went well, with increased online payments, noting that approximately \$16 million was received through online transactions. He also clarified that the

County continues to use pennies for transactions and does not anticipate any issues with coin availability.

9. Adjournment

- A motion was made by Kari Gilbert, seconded by Kulwinder Brar and carried 7-0 to adjourn the meeting at 11:17 a.m.

Audit Committee Members:

Supervisor Nathan Magsig, Audit Committee Chairman

Supervisor Brian Pacheco, Audit Committee Vice-Chairman

Douglas T. Sloan, County Counsel

Paul Nerland, County Administrative Officer

Kari Gilbert, Department Heads Council Member

Manuel Vilanova, Public Member

Kulwinder Brar, Public Member