

PLACER COUNTY AUDIT COMMITTEE

Committee Members:

Jay Panzica, Public Member, Chair

Shanti Landon, Board of Supervisors, District 2, Vice Chair

Anthony DeMattei, Board of Supervisors, District 3

Andrew Sisk

Auditor-Controller

Secretary to the Committee

MEETING AGENDA

January 13, 2026

3:00 PM

COUNTY EXECUTIVE OFFICE
BOARD OF SUPERVISORS, CONFERENCE ROOM A
175 FULWEILER AVENUE AUBURN, CA

This meeting will be open to in-person attendance. The Audit Committee will no longer utilize Microsoft Teams for public participation. Citizens may submit their comments in written form either by emailing comments to the Office of the Auditor-Controller at Auditor@placer.ca.gov or mailing comments through the U.S. Postal Service to 2970 Richardson Drive, Auburn, CA 95603.

I. Call to Order

II. Public Comment

Persons may address the Committee on items that are not on this agenda. Please limit comments to 3 minutes per person. The Committee is not permitted to take any action on items addressed under Public Comment.

III. Approval of October 29, 2025 Minutes

Approve draft minutes from the October 29, 2025 meeting.

IV. Approval of Remaining 2026 Draft Meeting Schedule

Approve remaining 2026 meeting dates.

V. Status Report – External Auditors – LSL (Lance, Soll & Lunghard, LLP)

Receive a presentation from External Auditors LSL regarding current audits.

VI. Status Report – Internal Audits

Receive a presentation from the Auditor-Controller's Office on the following items:

- a. Reports issued since last meeting**
- b. Current projects**

VII. Whistleblower Program Activity Report

Receive a presentation from the Auditor-Controller's Office on the Whistleblower Program cases received from July to December 2025.

VIII. Adjourn

Next scheduled meeting: April 15, 2026 @ 1:00 PM in BOS Conference Room A

Materials related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the Auditor-Controller's Office located at 2970 Richardson Drive, Auburn, CA during normal business hours. We are committed to ensuring that persons with disabilities are provided the resources to participate fully in its public meetings. If you are hearing impaired, we have listening devices available. If you have a disability and need a disability-related modification or accommodation to participate in the meeting, please contact the Auditor-Controller's Office at (530) 889-4161. Contact the Clerk of your needs at least 24 hours prior to the meeting. If requested, the agenda shall be provided in appropriate alternative formats to persons with disabilities. All requests must be in writing and must be received by the Clerk five (5) business days prior to the scheduled meeting for which you are requesting accommodation. Request received after such time will be accommodated if time permits.

Rpt #	Report Date	Dept #	Department	Project Description	Obs #	Observation Description	Fieldwork Complete	Report Issued	Follow-up Date
612	11/10/2025	10	CEO	Countywide Audit of Invoices Less than \$1,000	1/7	Repetitive Purchasing – Small Purchases	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	May 26'
612	11/10/2025	10	CEO	Countywide Audit of Invoices Less than \$1,000	2/7	Inadequate Documentation and Approval Process	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	May 26'
612	11/10/2025	10	CEO	Countywide Audit of Invoices Less than \$1,000	3/7	Invoice Amount Did Not Agree to Contracted Rates	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	May 26'
612	11/10/2025	10	CEO	Countywide Audit of Invoices Less than \$1,000	4/7	Invoice and Supplier Data Discrepancies	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	May 26'
612	11/10/2025	10	CEO	Countywide Audit of Invoices Less than \$1,000	5/7	Misalignment in Spend and Contractual Payments	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	May 26'
612	11/10/2025	10	CEO	Countywide Audit of Invoices Less than \$1,000	6/7	Late Fee and Reimbursement Discrepancies	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	May 26'
612	11/10/2025	10	CEO	Countywide Audit of Invoices Less than \$1,000	7/7	Invoice and Payment Approval Process	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	May 26'
613	11/13/2025	19	Public Works	Follow-up on the Year-End Inventory Count Observation for FY 2023-24 for the DPW Road Maintenance Division	1/4	Enhancements Needed to Inventory Counting Procedures (Partially Implemented)	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	Follow-up to original report #592, dated 10/17/24
613	11/13/2025	19	Public Works	Follow-up on the Year-End Inventory Count Observation for FY 2023-24 for the DPW Road Maintenance Division	2/4	Inventory Transaction Forms Not Submitted Timely (Partially Implemented)	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	Follow-up to original report #592, dated 10/17/24
613	11/13/2025	19	Public Works	Follow-up on the Year-End Inventory Count Observation for FY 2023-24 for the DPW Road Maintenance Division	3/4	Inventory Items Identified during the Count but Not Recorded (Partially Implemented)	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	Follow-up to original report #592, dated 10/17/24
613	11/13/2025	19	Public Works	Follow-up on the Year-End Inventory Count Observation for FY 2023-24 for the DPW Road Maintenance Division	4/4	Commingled Inventory/Non-Inventory (Fully Implemented)	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	Follow-up to original report #592, dated 10/17/24

Rpt #	Report Date	Dept #	Department	Project Description	Obs #	Observation Description	Fieldwork Complete	Report Issued	Follow-up Date
614	12/4/2025	19	Public Works	Follow-up on the Voyager Card Program Review for FY 2022-23 for the DPW Fleet Services Division	1/3	Card Cancellation and Destruction (Fully Implemented)	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	Follow-up to original report #597, dated 12/17/24
614	12/4/2025	19	Public Works	Follow-up on the Voyager Card Program Review for FY 2022-23 for the DPW Fleet Services Division	2/3	Federal Excise Tax Exemption Certificates (Fully Implemented)	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	Follow-up to original report #597, dated 12/17/24
614	12/4/2025	19	Public Works	Follow-up on the Voyager Card Program Review for FY 2022-23 for the DPW Fleet Services Division	3/3	Program Roles and Monthly Driver Transaction Reports (Partially Implemented)	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	Follow-up to original report #597, dated 12/17/24