

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 Minutes
January 13, 2026
3:00pm

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

Committee Members Present: Shanti Landon, District 2 Supervisor, Anthony DeMattei, District 3 Supervisor

Committee Members Absent: Jay Panzica, Chair

Other Attendees: Anastasia Sullivan, Deputy County Counsel; Andy Sisk, Auditor-Controller; Nicole Howard, Assistant Auditor-Controller; Andrew Pope, Managing Accountant-Auditor; Debbie Chan, Managing Accountant-Auditor; Emily McLean, Managing Accountant-Auditor; Samantha Asbra, Supervising Accountant-Auditor; Sarah Kanemasu, Supervising Accountant-Auditor; Rachael Rodriguez, Senior Auditor; Franz Veitschegger, Auditor II, Tina Schively, Auditor II; Daniel Vick, County Budget & Fiscal Officer; Cristina Rivera, Chief of Staff; Christian Townes, Senior Manager-LSL, Brandon Young, Partner-LSL.

I. Call to Order

Vice Chair Landon called the meeting to order at 3:00 pm on Tuesday, January 13, 2026, in the Board of Supervisors Conference Room A

II. Public Comment

Comments from the public were solicited. None were received.

III. Approval of October 29, 2025 Minutes

Motioned by Supervisor DeMattei and seconded by Supervisor Landon. October 29, 2025 minutes approved as presented.

IV. Approval of the 2026 Meeting Schedule

Motioned by Supervisor DeMattei and seconded by Supervisor Landon. The 2026 meeting schedule was approved as presented. The schedule will be revisited in April to see if adjustments are needed.

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

LSL presented an update on the second year with Placer County, followed by an overview of management and auditor responsibilities, and summarized the components of the ACFR, including the Introductory, Financial, and Statistical Sections. The County received an unmodified audit opinion.

Andy Sisk discussed the accounting treatment of unearned revenue in the Health and Human Services Fund. Prior guidance from a former CPA firm had resulted in recognition of certain State advances as revenue. Upon reevaluation for consistency with applicable GASB guidance, the treatment was corrected in consultation with LSL. No material weaknesses were reported for the year, and the County remains on track towards being a low-risk auditee.

LSL also discussed the management letter, which included three observations related to Treasurer bank reconciliations, accounting for prepaid expenses, and the Schedule of Expenditures of Federal Awards. Management has responded and will work with departments to implement corrective actions. The management letter items are not reportable findings but are provided to strengthen internal controls and operational practices.

LSL provided an update on other current engagements:

- AUP for Fire Permits – Completed
- TART – Issued
- First 5 – Issued
- WPWMA – Issued
- Heather Glen and Tahoe Cemetery – Issued
- LiSWA – Issuing
- Single Audit – In Progress
- Placer Conservation – Fieldwork in progress
- Golden Sierra – Fieldwork scheduled
- Treasury – Begins February
- Placer Mosquito and Vector Control District – Begins February
- Air Pollution – Begins February
- Colfax Cemetery – Near completion

VI. Status Report – Internal Audits

The Internal Audit Division provided updates on the following:

- a. Reports issued since the last meeting**
Summarized in the distributed report, links are shared to reports available on the County website.
- b. Current projects**
 - CW Employee Reimbursements and Travel Advances (finalizing testing)
 - Sheriff Voyager Program Follow-up (completing mgmt. review)
 - Revenue Services Follow-Up (completing mgmt. review)
 - P-Card Analytics/Monitoring (in-progress)
 - LAFCO Transfer of Accountability of Assets (phase I testing in progress)

- Library Transfer of Accountability of Assets (phase I on-site completed, testing in progress)
- CDRA Transfer of Accountability of Assets (review completed, scheduling exit)
- General Services Transfer of Accountability of Assets (phase I on-site completed, testing in progress; phase II, planning)
- HHS Contractor and Subrecipient Monitoring Follow-Up (completing 1st level review)
- Non-HHS Depts. Contractor and Subrecipient Monitoring Audit (in-progress)

VII. Whistleblower Program Activity Report

Received a presentation from the Auditor-Controller's Office on the Whistleblower Program cases received from July 1, 2025 to December 31, 2025.

- Whistleblower Cases – Open cases include:
 - IL-25-21 (Retaliation)
 - IL-25-22 (Safety Concerns)
 - IL-25-23 (Compliance with Laws, Rules and Regulations)
 - IL-25-24 (Safety Concerns)
 - IL-26-1 (Sexual Harassment)
 - IL-26-2 (Other)

Andrew Pope reported the addition of several unforeseen mandated audits related to Department Head Changes after the Committee approved the 25/26 Audit Plan. Progress on the original audit plan is slightly behind schedule but is expected to accelerate in the spring. The Transient Occupancy Tax (TOT) audit remains on hold pending completion of contractor-led audits and outreach efforts by Revenue Services.

Andy Sisk clarified that the HHS process review is being conducted by the Workday Support Team, not Internal Audits. The review is evaluating administrative business processes and HHS's use of the Workday and budget applications. An update is expected at the next meeting. He also noted that potential legislative changes may be pursued regarding audit timeframes, following a recent instance in which the State Department of Health Care Services conducted an audit of the FY11/12 mental health cost report.

VII. Adjourn

Vice Chair Landon adjourned the meeting at 3:31pm.

Next scheduled meeting: Tuesday, April 15, 2026 , at 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. Requests received after such time will be accommodated if time permits.