

# 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

April 15, 2026

1:00 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](mailto: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 January 13, 2026 Minutes

Approve draft minutes from the January 13, 2026 meeting.

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

Receive a presentation from External Auditors LSL regarding current audits.

### V. 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
- c. Input for the FY 26/27 Internal Audit Plan

## **VI. Adjourn**

**Next scheduled meeting: July 8, 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	Audit Description	Obs #	Observation Description	Fieldwork Complete	Report Issued	Follow-up Date
615	12/16/2025	22	TTC	Treasurer-Tax-Collectors Office - Treasury Review Q1 FY26 - Dec 2025	-	None Noted	2nd Qtr / FYE 2026	2nd Qtr / FYE 2026	See comment
619	1/27/2026	6	CDRA	Community Development Resource Agency - Transfer of Accountability of Assets Follow-Up Review - Jan 2026	1/3	Signature Authorizations (Fully Implemented)	2nd Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report #598, dated 01/08/25
619	1/27/2026	6	CDRA	Community Development Resource Agency - Transfer of Accountability of Assets Follow-Up Review - Jan 2026	2/3	Accounts Receivable over 90 days (Fully Implemented)	2nd Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report #598, dated 01/08/25
619	1/27/2026	6	CDRA	Community Development Resource Agency - Transfer of Accountability of Assets Follow-Up Review - Jan 2026	3/3	Enhancements Needed to Non-Capital Asset Tracking (Partially Implemented)	2nd Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report #598, dated 01/08/25
617	3/11/2026	19	Sheriff's Office	Sheriffs Office - Voyager Card Program Follow-Up Review - Mar 2026	1/3	Card Cancellation and Destruction (Partially Implemented)	2nd Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report #596, dated 12/11/24
617	3/11/2026	19	Sheriff's Office	Sheriffs Office - Voyager Card Program Follow-Up Review - Mar 2026	2/3	Driver ID Cancellation (Partially Implemented)	2nd Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report #596, dated 12/11/24
617	3/11/2026	19	Sheriff's Office	Sheriffs Office - Voyager Card Program Follow-Up Review - Mar 2026	3/3	Program Roles and Monthly Driver Transaction Reports (Partially Implemented)	2nd Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report #596, dated 12/11/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	1/24	Collections Best Practices (Closed)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	2/24	Claimable Costs for Cost of Collections of Court-Ordered Debt (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	3/24	The Collection Fees Charged to Direct Billed Departments Have Not Been Updated Since Prior Audit (Repeat Observation) (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	4/24	Non-compliance with County Policy for Delinquent or Uncollectible Accounts (Repeat Observation) (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24

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618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	5/24	Significant Variances in the Number of Department Accounts Held by the Outside Collection Agency (OCA) Compared to CUBS (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	6/24	Delinquent Department Accounts (Non-HR) Are Not Transferring Timely to the OCA (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	7/24	Inaccurate Account Status for Department Accounts in Columbia Ultimate Business Systems (CUBS) (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	8/24	No Formal Guideline on the Length of Time an OCA Should Hold onto Department Accounts for Collections (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	9/24	Franchise Fee Audits Have Never Been Conducted (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	10/24	NLTTBID Assessment Was Not Imposed in accordance with the Management District Plan (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	11/24	Interest and Penalties Were Not Imposed for Late Payment of NLTTBID Assessment as Required by the Management District Plan (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	12/24	Inadequate Enforcement on Delinquent Non-lodging Accounts and Accounts with No Return and Payment Remitted (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	13/24	Over-billing of County Administration Fee for Its Cost of Collection and Administration for NLTTBID Assessment (Not Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	14/24	Inadequate Payroll Records to Support the Calculation of the Cost of Collection and Administration for MMTD Assessment (Fully Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	15/24	Interest and Penalties Were Not Imposed for Late Payment of MMTD Assessment as Required by the Management District Plan (Fully Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24

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618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	16/24	Inadequate Supporting Documentation to Support the MMTD Assessment from Ski Resort Business (Fully Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	17/24	Lack of Active Monitoring of the NLTTBID and MMTD Program (Not Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	18/24	Minimal TOT Audits Conducted Compared to Active TOT Certificates (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	19/24	Inadequate Methodology to Determine the Cost of TOT Collections (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	20/24	Lack of Enforcement for Non-Compliant Short-Term Rentals (STRs) (Fully Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	21/24	The Treasurer-Tax Collector does the Administration and Collection of TOT in the Majority of Counties (Fully Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	22/24	Inadequate Supporting Documentation Related to the Payments for Short-Term Rental (STR) Program (Closed)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	23/24	Safeguarding of Confidential Information (In-House Checks (Partially Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
618	3/12/2026	22	TTC	Treasurer-Tax-Collectors Office - Revenue Services Division Follow-Up Review - Mar 2026	24/24	Transport of Deposits in Excess of Garda Limits (Fully Implemented)	1st Qtr / FYE 2026	3rd Qtr / FYE 2026	Follow-up to original report#564, dated 02/05/24
616	4/2/2026	4	ACO	Annual Certification of Non-Capital Assets Report - FY26 - Apr 2026	-	None Noted	3rd Qtr / FYE 2026	4th Qtr / FYE 2026	See comment