



COUNTY OF HUMBOLDT

For the meeting of: 6/3/2025

File #: 25-699

To: Board of Supervisors

From: Clerk of the Board

Agenda Section: Departmental

Vote Requirement: Majority

SUBJECT:

Consider Making Three At-Large Appointments to the Humboldt County Audit Committee

RECOMMENDATION(S):

That the Board of Supervisors:

1. Consider making the three at-large appointments to the Humboldt County Audit Committee.

STRATEGIC PLAN:

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

At the March 25, 2025, Board of Supervisors meeting, the Board was notified of two unscheduled vacancies for two at-large seats on the Humboldt County Audit Committee. A scheduled vacancy was then announced at the April 22, 2025, meeting. In response, the vacancies were posted, and applications were accepted. Three applications (attached) were received.

The appointments are for staggered two-year terms. Two members will serve terms ending June 1, 2027. One member will fill the remainder of a current term ending April 6, 2026.

To be considered for a seat on the Audit Committee, applicants must possess or obtain a basic understanding of governmental financial reporting or auditing.

Desired qualifications to serve as a member of the Audit Committee include: professional experience in government finances, a bachelor's degree in accounting or related field, certification as a public accountant, experience as a current or former employee or board member of a special district or school in Humboldt County, an understanding of generally accepted accounting principles and financial statements, the ability to assess the general application of such principles in connection with the accounting for estimates, accruals and reserves, knowledge of or experience in preparing, auditing, analyzing or evaluating financial statements, an understanding of internal controls and procedures for financial reporting, or a person who the nominating member of Board of Supervisors has reason to believe possesses competent knowledge.

All appointed members of the Humboldt County Audit Committee will be required to comply with California Fair Political Practices Form 700 requirements as well as completing AB1234 ethics training every two years.

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SOURCE OF FUNDING:

General Fund

FINANCIAL IMPACT:

There are minimal financial impacts to appointing a member to this committee. That impact is limited to staff time.

STAFFING IMPACT:

There are no staffing impacts.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion.

ATTACHMENTS:

John Pacuraru Audit Committee Application
Brandon McMillian Audit Committee Application
Corey Webber Audit Committee Application

PREVIOUS ACTION/REFERRAL:

Meeting of: March 23, 2025 and April 22, 2025
File No.: 25-402 and 25-539