



COUNTY OF HUMBOLDT

For the meeting of: 6/9/2026

File #: 26-544

To: Board of Supervisors

From: Clerk of the Board

Agenda Section: Departmental

Vote Requirement: Majority

SUBJECT:

Consider Making An At-Large Appointment to the Humboldt County Audit Committee

RECOMMENDATION(S):

That the Board of Supervisors:

1. Consider making an at-large appointment 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:

There has been a long standing at-large vacancy on the Humboldt County Audit Committee. The Clerk of the Board has received an application (Attachment 1) from Hilary Schwartz to serve on this committee.

Appointments for the Humboldt County Audit Committee are for staggered two-year terms. This term would end on June 9, 2028.

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 be 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.

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 outside of dedicated staff time.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion.

ATTACHMENTS:

Hilary Schwartz Audit Committee Application
Current Audit Committee Roster

PREVIOUS ACTION/REFERRAL:

Meeting of: NA
File No.: NA