

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 3.9
(ID # 29886)

MEETING DATE:
Tuesday, February 10, 2026

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Adopt Resolution No. 2026-028 Establishing the County of Riverside Audit Committee and approve Audit Committee Bylaws, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2026-028, a Resolution of the Board of Supervisors of the County of Riverside Establishing the County of Riverside Audit Committee; and
2. Approve the Audit Committee Bylaws as submitted, establishing the Committee's authority, responsibilities, membership structure, and operating requirements.

ACTION:Policy

Ben J. Benoit

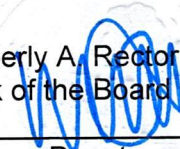
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER

1/30/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: February 10, 2026
xc: Auditor, COB/CF/KR

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
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FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	NO
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION:

BACKGROUND:

Summary

To strengthen the County of Riverside’s commitment to accountability, transparency, and sound governance, the Auditor-Controller proposes the establishment of the County of Riverside Audit Committee, a best-practice oversight mechanism utilized nationally by county governments to ensure strong internal controls, improved risk management, and professional oversight of internal and external audit activities.

The Auditor-Controller is an elected County official and is responsible for maintaining independent audit and financial oversight. The proposed Audit Committee will not interfere with or diminish the Auditor-Controller’s statutory authority; rather, it provides a structured advisory body—comprised of the Auditor-Controller, Board members, executive leadership, qualified public members, and legal/administrative representatives—to strengthen oversight and ensure transparency.

The Audit Committee Bylaws (Attachment B) establish the following key elements:

- Purpose: Provide independent advisory oversight of internal audits, financial reporting integrity, and Countywide internal control systems.
- Authority: Serve in an advisory capacity to the Board of Supervisors.
- Responsibilities:
 - Review and pre-approve the annual internal audit plan.
 - Review audit reports and departmental responses.
 - Monitor implementation of audit recommendations.
 - Assess Countywide internal controls and risk mitigation practices.
 - Oversee internal audit resources, performance, quality assurance, and external peer reviews.
- Composition: Nine (9) members including the Auditor-Controller (Chair), County Executive Officer (Vice Chair), two board members from the Board of Supervisors, a designee from the Auditor-Controller Office, two public members with audit/financial expertise, County Counsel (non-voting), and Clerk of the Board (non-voting).

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- Meetings: Quarterly, following Brown Act requirements.

This structure mirrors industry standards recommended by the Institute of Internal Auditors (IIA), Government Finance Officers Association (GFOA), and practices used by major counties such as San Diego, Orange, Los Angeles, and San Bernardino.

The establishment of the Audit Committee will improve County governance, enhance public trust, and formalize oversight of internal audit functions in a manner consistent with national best practices.

Impact on Residents and Businesses

This action is administrative in nature and has no direct fiscal or regulatory impact on residents or businesses; however, it strengthens transparency, accountability, and oversight of County operations, supporting the responsible use of public resources and enhancing public trust in County governance.

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Resolution No. 2026-028 Resolution of the Board of Supervisors of the County of Riverside Establishing the County of Riverside Audit Committee

B: Audit Committee Bylaws



Aaron Gettis, Chief Deputy County Counsel 2/4/2026

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3 RESOLUTION NO. 2026-028

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5 RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
6 ESTABLISHING THE COUNTY OF RIVERSIDE AUDIT COMMITTEE

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8 WHEREAS, the County of Riverside is committed to maintaining accountability,
9 transparency, integrity, and strong financial stewardship in all County operations; and

10 WHEREAS, the establishment of an Audit Committee is recognized as a national best
11 practice for counties and public agencies to strengthen governance, enhance internal control oversight,
12 support risk management, and improve the quality of internal and external audit processes; and

13 WHEREAS, the Auditor-Controller, as an independently elected County official, is
14 responsible for maintaining an objective and professional internal audit function and ensuring compliance
15 with applicable laws, regulations, and professional auditing standards; and

16 WHEREAS, an Audit Committee provides an advisory governance structure that promotes
17 collaboration, structured oversight, enhanced transparency, and increased confidence in the County's audit
18 processes; and

19 WHEREAS, the Audit Committee Bylaws define the Committee's authority,
20 responsibilities, composition, ethics provisions, and operating procedures in alignment with national best
21 practices recommended by the Institute of Internal Auditors (IIA) and Government Finance Officers
22 Association (GFOA);

23 NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors
24 of the County of Riverside, in regular session assembled on February 10, 2026, as follows:

- 25 1. The above recitals are true and correct and incorporated herein by reference.
26 2. The Board of Supervisors hereby establishes the County of Riverside Audit
27 Committee as an advisory body to the Board, operating in collaboration with the Auditor-Controller.
28

FORM APPROVED COUNTY COUNSEL
BY MCT 03 FEB 26
MICHAEL C. THOMAS DATE

1 4. The Audit Committee shall consist of the members designated in the bylaws,
2 including the Auditor-Controller serving as Chair and the County Executive Officer serving as Vice Chair.

3 5. The Audit Committee shall meet at least quarterly, comply with the Ralph M. Brown
4 Act, and carry out its responsibilities as defined in the bylaws.

5 6. The Auditor-Controller, or designee, is hereby authorized to implement and
6 administer this Resolution, coordinate appointments, schedule Committee meetings, and perform all
7 administrative actions necessary to carry out this Resolution.

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2
3 RESOLUTION NO. 2026-028

4 RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
5 ESTABLISHING THE COUNTY OF RIVERSIDE AUDIT COMMITTEE

6 ROLL CALL:

7
8 Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez

9 Nays: None

10 Absent: None

11 Abstain: None

12
13 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of
14 Supervisors on the date therein set forth.

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16 KIMBERLY A. RECTOR, Clerk of said Board

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18 By:  _____

19 Deputy



County of Riverside Audit Committee Bylaws

1. Background

The County of Riverside is committed to maintaining accountability, transparency, and integrity in its operations and financial management and reporting. In alignment with these principles, the County establishes this Audit Committee to play an important role in providing oversight of the organization's governance, risk management, and internal control practices. This oversight mechanism also serves to provide confidence in the integrity of these practices. The Audit Committee performs its role by providing independent oversight to the Board of Supervisors.

2. Purpose/Authority

The purpose of the County of Riverside Audit Committee is to enhance transparency, accountability, and performance across County operations by providing independent oversight and objective advice to the Board of Supervisors on the effectiveness of the County's governance, risk management, and internal control frameworks.

The Audit Committee supports the Board of Supervisors in fulfilling its oversight responsibilities and provides a structured forum for coordination and communication with the independently elected Auditor-Controller, while preserving the Auditor-Controller's statutory authority and professional independence.

The Audit Committee operates in an advisory capacity and does not assume management or operational responsibilities, which remain with County management and elected officials.

The Audit Committee functions and responsibilities include the following:

- Review and pre-approve the annual audit plan developed by Auditor-Controller's Internal Audit Division.
- Review Internal Audit Division's audit reports resulting from the annual audit plan.
- Review departments' responses on the findings and recommendations documented by the internal auditors to advise on the adequacy of the corrective actions.
- Monitoring and evaluating the effectiveness of internal audits, including the implementation of audit recommendations.
- Assessing the adequacy of the County's internal controls and risk management practices to identify and mitigate potential risks.
- Review the internal audit resources necessary to achieve the internal audits plan.
- Review and approve the Internal Audit Division Charter.



County of Riverside Audit Committee Bylaws

- Ensure that the internal audit activity has a quality assurance and improvement program and that the results of these periodic assessments are presented to the Audit Committee.
- Ensure that the internal audit activity has an external quality assurance review every five years.
- Review the results of the independent external quality assurance review and monitor the implementation of the internal audit activity's action plans to address any recommendations.

3. Composition of the Audit Committee

The Audit Committee shall consist of nine (9) members, as follows:

- The County Auditor-Controller, serving as the Chair.
- Member of the Auditor-Controller's Office, appointed by the Auditor-Controller.
- Two members of the County Board of Supervisors, appointed by the Board of Supervisors.
- County Executive Officer (CEO) or designee from the office appointed by CEO. County Executive Officer or designee will serve as the Vice Chair.
- Two public members, residing in or operating a business in Riverside County, with expertise in accounting, auditing, or financial management. Candidates must be reviewed by the County Auditor-Controller to verify qualifications and recommended to the Board of Supervisors for appointment.
- County Counsel as a non-voting member.
- Clerk of the Board as a non-voting member. The Clerk of the Board shall keep the records of the Audit Committee and serve as its secretary. The Clerk shall attend all Audit Committee meetings, prepare and maintain minutes in the Audit Committee's journal of proceedings, attest to and/or countersign all Audit Committee documents, and perform such other duties as specified in the Memorandum of Understanding established with the Auditor-Controller as Chairperson of the Audit Committee, including any amendments thereto.

4. Tenure of Members

- The two Board of Supervisors, CEO, and Auditor-Controller are standing members of the Audit Committee. Each of these members may designate for a particular meeting or a period in time, a person from their respective offices to attend in their place. Members shall notify the Audit Committee Chairperson of the name and title of the staff that are authorized to



County of Riverside Audit Committee Bylaws

represent them. Upon written notification, the designees will be authorized to represent and vote on behalf of the members.

- Public members shall serve staggered two-year terms, renewable once, unless otherwise directed by the Board. To establish the initial Audit Committee, one public member will serve a three-year term; thereafter, all public members will serve staggered two-year terms.
- Public members serve without compensation unless otherwise provided by the Board.
- Removal: Members may be removed for cause by majority vote of the Board of Supervisors.
- Resignation: Public members of the Audit Committee may resign at any time by giving written notice to the Chairperson, who shall forward such notice to all members of the Audit Committee. In addition, any public member that submits a notice of resignation to the Chairperson shall at the same time send a notice to the body that appointed the member to the Audit Committee. Any such resignation will take effect upon receipt or upon any date specified therein. The acceptance of such resignation shall not be necessary to make it effective.
- Vacancies shall be filled by the Board within 60 days.

5. Meetings

- The Audit Committee shall meet at least quarterly, with additional meetings as necessary.
- Special meetings may be held by the Chair or a majority of members.
- Meetings shall comply with the Ralph M. Brown Act and any other applicable public meeting requirements.
- Posting Agendas/Notices: The Clerk of the Board, or his/her authorized representative, shall post an agenda for each regular Audit Committee meeting or a notice for each special Audit Committee meeting containing a brief description of each item of business to be transacted or discussed at the meeting together with the time and location of the meeting. Agendas/notices shall be posted at County Administrative Center, 4080 Lemon Street, Riverside, California (a location readily accessible to the public) at least seventy-two (72) hours in advance of each regular meeting and at least twenty-four (24) hours in advance of each special meeting.
- A public member absent without excuse from three consecutive meetings shall be subject to removal. The Chairperson shall notify the Board of Supervisors in writing and request



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appointment of a replacement. An absence is excused if the member notifies the Chairperson in advance with a valid reason; however, no more than two excused absences are allowed within any twelve-month period. After roll call at each meeting, the Chairperson shall report any notified absences and their reasons to the Audit Committee.

6. Quorum and Voting

- A majority of voting members shall constitute a quorum.
- Each member shall have one vote.
- Decisions should be made by a majority of members present, provided a quorum exists.
- Standing members of the Audit Committee shall notify the committee chair, in writing, of the name and title of staff that are authorized to represent them. Upon written notification, the designee will be authorized to represent and vote on behalf of respective members.

7. Ethics and Conflicts of Interest

Audit committee members should adhere to the County's code of conduct and any values and ethics established by the County. It is the responsibility of Audit Committee members to disclose any conflict of interest or appearance of a conflict of interest to the committee. When conflicts exist, members shall recuse themselves from discussion and voting. Such recusals shall be documented in the minutes.

8. Records and Minutes

The Clerk of the Board shall ensure minutes of each meeting are prepared, reviewed, and approved by the Audit Committee at subsequent meetings. Approved action minutes only shall be retained as part of the official County record.

9. Amendments and Review

These Bylaws shall be reviewed annually by the Audit Committee. Amendments require a majority vote of the Audit Committee and approval by the Board of Supervisors.

10. Effective Date

These Bylaws are effective upon approval by the Board of Supervisors and shall remain in effect until amended or rescinded by the Board.



Riverside County Board of Supervisors
Request to Speak

Submit request to the Clerk of the Board (right of podium), individual speakers are limited to a maximum of three (3) minutes, subject to Board Rules listed on the reverse side of this form. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board.

SPEAKER'S NAME: Eneal Koshewitz

Address: _____

City: _____ Zip: _____

Phone #: _____

Date: _____ Agenda # 3.9

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

_____ Support _____ Oppose _____ Neutral

Note: If you are here for an agenda item that is filed for "Appeal", please state separately your position on the appeal below:

_____ Support _____ Oppose _____ Neutral

I give my 3 minutes to: _____

Do you need a Spanish translator? Yes _____ No _____

Parking validations available for speakers only – see Clerk of the Board.

(Revised: 1/27/2026)

BOARD RULES

Requests to Address Board on "Agenda" Items:

You may request to be heard on a published agenda item. Requests to be heard must be submitted to the Clerk of the Board before the scheduled meeting time.

Requests to Address Board on items that are "NOT" on the Agenda:

Notwithstanding any other provisions of these rules, member of the public shall have the right to address the Board during the mid-morning "Oral Communications" segment of the published agenda. Said purpose for address must pertain to issues which are under the direct jurisdiction of the Board of Supervisors. YOUR TIME WILL BE LIMITED TO THREE (3) MINUTES. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board.

Power Point Presentations/Printed Material:

Speakers who intend to conduct a formalized Power Point presentation or provide printed material must notify the Clerk of the Board's Office by 12 noon on the Monday preceding the Tuesday Board meeting, ensuring that the Clerk's Office has sufficient copies of all printed materials and at least one (1) copy of the Power Point CD. Copies of printed material given to the Clerk (by Monday noon deadline) will be provided to each Supervisor. If you have the need to use the overhead "Elmo" projector at the Board meeting, please ensure your material is clear and with proper contrast, notifying the Clerk well ahead of the meeting, of your intent to use the Elmo. **Speakers are prohibited from bringing signs, placards, or posters into the hearing room.**

Individual Speaker Limits:

Individual speakers are limited to a maximum of three (3) minutes. The Board may limit the public input on any item, based on the number of people requesting to speak and the business of the Board. Please step up to the podium when the Chair calls your name and begin speaking immediately. Pull the microphone to your mouth so that the Board, audience, and audio recording system hear you clearly. Once you start speaking, the "green" podium light will light. The "yellow" light will come on when you have one (1) minute remaining. When you have 30 seconds remaining, the "yellow" light will begin flash, indicating you must quickly wrap up your comments. Your time is up when the "red" light flashes. The Chair adheres to a strict three (3) minutes per speaker. ***Note: If you intend to give your time to a "Group/Organized Presentation", please state so clearly at the very bottom of the reverse side of this form.***

Group/Organized Presentations:

Group/organized presentations with more than one (1) speaker will be limited to nine (9) minutes at the Chair's discretion. The organizer of the presentation will automatically receive the first three (3) minutes, with the remaining six (6) minutes relinquished by other speakers, as requested by them on a completed "Request to Speak" form, and clearly indicated at the front bottom of the form.

Addressing the Board & Acknowledgement by Chair:

The Chair will determine what order the speakers will address the Board and will call on all speakers in pairs. The first speaker should immediately step to the podium and begin addressing the Board. The second speaker should take up a position in one of the chamber aisles to quickly step up to the podium after the preceding speaker. This is to afford an efficient and timely Board meeting, giving all attendees the opportunity to make their case. Speakers are prohibited from making personal attacks, and/or using coarse, crude, profane or vulgar language while speaking to the Board members, staff, the public and/or meeting participants. Such behavior, at the discretion of the Board Chair may result in removal from the Board Chambers by Sheriff Deputies.