



**CITY OF WEST COVINA
AUDIT COMMITTEE**

**WEDNESDAY, OCTOBER 28, 2026, 6:00 PM
REGULAR MEETING**

**WEST COVINA CITY HALL
MANAGEMENT RESOURCE CENTER (MRC) ROOM 314
WEST COVINA, CALIFORNIA 91790**

AGENDA

**Marsha Solorio, Chair
Deanna Stanley, Vice-Chair
Ollie Cantos, Mayor Pro Tem, Council/Audit Committee Member
Jim Grivich, Audit Committee Member
Brian Gutierrez, Council/Audit Committee Member
David Lin, Audit Committee Member
Colleen Rozatti, City Treasurer/Audit Committee Member**

AMERICANS WITH DISABILITIES ACT

The Committee complies with the Americans with Disabilities Act (ADA). If you need special assistance at Committee Meetings, please call (626) 939-8433 (voice) or (626) 960-4422 (TTY) from 8:00 a.m. to 5:00 p.m. Monday through Thursday, at least 48 hours prior to the meeting to make arrangements.

AGENDA MATERIAL

Agenda material is available for review at the West Covina City Clerk's Office, Room 317 in City Hall, 1444 W. Garvey Avenue and at www.westcovina.org. Any writings or documents regarding any item on this agenda not exempt from public disclosure, provided to a majority of the Commission that is distributed less than 72 hours before the meeting, will be made available for public inspection in the City Clerk's Office, Room 317 of City Hall during normal business hours.

**PUBLIC COMMENTS
ADDRESSING THE AUDIT COMMITTEE MEMBERS**

Any person wishing to address the Committee on any matter listed on the agenda or on any other matter within their jurisdiction should complete a speaker card that is provided at the entrance to the Management Resource Center Room (MRC) and submit the card to the Committee Secretary.

Please identify on the speaker card whether you are speaking on an agenda item or non-agenda. Requests to speak on agenda items will be heard prior to requests to speak on non-agenda items. All comments are limited to three (3) minutes per speaker.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

ORAL COMMUNICATIONS - Three (3) minutes per speaker

Please state your name and city of residence for the record when recognized by the Committee Chair.

APPROVAL OF MEETING MINUTES

1) JULY 23, 2026, AUDIT COMMITTEE MEETING MINUTES

It is recommended that the Audit Committee receive and file the Minutes of the Audit Committee Meeting on July 23, 2026.

2) AUGUST 12, 2026, SPECIAL AUDIT COMMITTEE MEETING MINUTES

It is recommended that the Audit Committee receive and file the Minutes of the Special Audit Committee Meeting on August 12, 2026.

REPORTS

3) PURCHASING POLICY VIOLATION LOG

It is recommended that the Audit Committee receive and file the Purchasing Policy Violation Log for Fiscal Year 2026-27.

NEW BUSINESS

NEXT PROPOSED MEETING DATE

- January 27, 2026 at 6:00 p.m.

ADJOURNMENT



AGENDA STAFF REPORT

City of West Covina | Audit Committee

DATE: 10/28/2026
TO: Audit Committee
FROM: Karen Ogawa, Finance Director
SUBJECT: JULY 23, 2026, AUDIT COMMITTEE MEETING MINUTES

RECOMMENDATION:

It is recommended that the Audit Committee receive and file the Minutes of the Audit Committee Meeting on July 23, 2026.

Prepared by: Valerie Gonzales, Senior Administrative Assistant

Attachments

Attachment No. 1 - July 23, 2026, Audit Committee Meeting Minutes

CITY OF WEST COVINA

AUDIT COMMITTEE

MINUTES

REGULAR MEETING

WEDNESDAY, JULY 23, 2026, 6:00 p.m.

The meeting of the Audit Committee was called to order at 6:02 p.m. Committee Member Lin led the Pledge of Allegiance.

ROLL CALL

Present: Chair Marsha Solorio
Vice-Chair Deanna Stanley
Committee/Mayor Pro Tem, Council Ollie Cantos (arrived at 6:03 p.m.)
Committee Member Jim Grivich (arrived at 6:03 p.m.)
Committee/Council Member Brian Gutierrez (arrived at 6:06 p.m.)
Committee Member David Lin
Committee Member/City Treasurer Colleen Rozatti

Absent: Committee Member Rafael Castellon

Staff Present: Finance Director Karen Ogawa, Senior Administrative Assistant Valerie Gonzales, City Manager Milan Mrakich

ORAL COMMUNICATIONS

N/A

--- End of Public Comment

1. APPROVAL OF APRIL 29, 2026, AUDIT COMMITTEE MINUTES

It is recommended that the Audit Committee receive and file the Minutes of the Audit Committee Meeting on April 29, 2026.

A Motion was made by Committee Member Lin and seconded by Vice-Chair Stanley to receive and file the Audit Committee minutes of the April 29, 2026 meeting.

Motion carried by a vote of: 4-0; 1 absent

REPORTS

2. PURCHASING ORDINANCE UPDATE

It is recommended that the Audit Committee receive and file this report.

A Motion was made by Committee Member Lin and seconded by Chair Solorio to look into adopting a contract calendar.

Motion carried by a vote of: 4-0; 1 absent

A Motion was made by Chair Solorio and seconded by Committee Member Grivich to request staff to develop a plan to potentially move from a decentralized to centralized contract system and to be brought back to the Audit Committee for review and consideration to the City Council.

Motion carried by a vote of: 3-1; 1 absent

A Motion was made by Committee Member Grivich and seconded by Chair Solorio for staff to review and bring back proposed changes to Ordinance for section 2-335 and to add a section regarding training of staff on the purchasing ordinance and put a monitoring component to ensure a competitive process whenever possible for review by the Audit Committee for potential adoption by the City Council.

Motion carried by a vote of: 4-0; 1 absent

A Motion was made by Chair Solorio and seconded by Vice-Chair Stanley to receive and file the report.

Motion carried by a vote of: 4-0; 1 absent

3. PURCHASING POLICY VIOLATION LOG

It is recommended that the Audit Committee receive and file the Purchasing Violation Log for Fiscal Year 2025-26.

A Motion was made by Committee Member Lin and seconded by Vice-Chair Stanley to receive and file the Purchasing Policy Violation Log.

Motion carried by a vote of: 4-0

NEXT PROPOSED MEETING DATE

- Special Meeting August 12, 2026

- Discuss ACFR & Single Audit

ADJOURNMENT

Chair Solorio adjourned the meeting at 7:23 p.m.

Valerie Gonzales
Audit Committee Secretary

DRAFT



AGENDA STAFF REPORT

City of West Covina | Audit Committee

DATE: 10/28/2026
TO: Audit Committee
FROM: Karen Ogawa, Finance Director
SUBJECT: **AUGUST 12, 2026, SPECIAL AUDIT COMMITTEE MEETING MINUTES**

RECOMMENDATION:

It is recommended that the Audit Committee receive and file the Minutes of the Special Audit Committee Meeting on August 12, 2026.

Prepared by: Valerie Gonzales, Senior Administrative Assistant

Attachments

Attachment No. 1 - August 12, 2026, Special Audit Committee Meeting Minutes

CITY OF WEST COVINA

AUDIT COMMITTEE

MINUTES

**SPECIAL MEETING
WEDNESDAY, AUGUST 12, 2026, 4:00 p.m.**

The special meeting of the Audit Committee was called to order at 4:03 p.m. Committee Member Castelon led the Pledge of Allegiance.

ROLL CALL

Present: Vice-Chair Deanna Stanley
Committee Member Rafael Castelon
Committee Member Jim Grivich
Committee/Council Member Brian Gutierrez

Absent: Chair Marsha Solorio, Committee Member David Lin,
Committee/Mayor Pro Tem, Council Ollie Cantos,
Committee Member/City Treasurer Colleen Rozatti

Staff Present: Finance Director Karen Ogawa, Senior Administrative Assistant Valerie Gonzales, City Manager Milan Mrakich, City Auditor Bret Van Lant via Teams of Van Lant & Fankhanel, LLP

ORAL COMMUNICATIONS

N/A

--- End of Public Comment

1. APPROVAL OF JULY 23, 2026, AUDIT COMMITTEE MINUTES

It is recommended that the Audit Committee receive and file the Minutes of the Audit Committee Meeting on July 23, 2026.

A Motion was made by Vice-Chair Stanley with no second received.

Motion did not pass

REPORTS

2. ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AND OTHER RELATED REPORTS FOR THE YEAR ENDED JUNE 30, 2025

It is recommended that the Audit Committee receive and file the following financial reports and letters for the year ended June 30, 2025:

- Annual Comprehensive Financial Report;
- Government Auditing Standards Letter;
- Audit communication Letter; and
- Community Financial Report

A Motion was made by Committee Member Castelon and seconded by Vice-Chair Stanley to receive and file the Annual Comprehensive Financial Report.

Motion carried by a vote of: 3-0; 2 absent

3. CONSIDERATION OF CORRECTIVE ACTION PLAN FOR STATE AUDITOR REPORT 2024-801

It is recommended that the Audit Committee provide input regarding the draft Corrective Action Plan in response to the Local High Risk Program Report 2024-801 issued by the State Auditor.

No Motion Needed

NEXT PROPOSED MEETING DATE

- October 28, 2026

ADJOURNMENT

Vice-Chair Stanley adjourned the meeting at 5:35 p.m.

Valerie Gonzales
Audit Committee Secretary



AGENDA STAFF REPORT

City of West Covina | Audit Committee

DATE: 10/28/2026
TO: Audit Committee
FROM: Karen Ogawa, Finance Director
SUBJECT: **PUCHASING POLICY VIOLATION LOG**

RECOMMENDATION:

It is recommended that the Audit Committee receive and file the Purchasing Policy Violation Log for Fiscal Year 2026-27.

BACKGROUND:

During the meeting held on August 12, 2026, the Audit Committee requested updates regarding the City's Purchasing Policy Violation Log.

DISCUSSION:

Staff recorded violations for the Fiscal Year 2026-27. Attached is the Purchasing Policy Violation Log from July 1, 2026 through October 21, 2026. If there are any additional purchasing violations for Fiscal Year 2026-27, an updated Purchasing Policy Violation Log will be provided.

Prepared by: Karen Ogawa, Finance Director

Attachments

Attachment No. 1 - Purchasing Policy Violation Log

City of West Covina
Purchasing Violation Log
FY2026-27 (as of 10.21.26)

ATTACHMENT NO. 1

Department	Transaction	Statement	Charge Date	Amount	Charge Description	Type	Note
Public Works	9852	1248	7/12/2026	\$ 51.34	Automated fuel dispensers	Personal purchase	Reimbursed City 08.25.26
Fire	10347	1317	9/1/2026	\$ 1,101.49	Laptop for Assistant Chief	IT equipment	Notified IT equipment to be purchased by IT division