

**Yolo County  
Board of Supervisors**

**Resolution No. 23-166**

***Recognizing Kim Eldredge Upon Her Retirement***

**WHEREAS**, Kim Eldredge has served the County of Yolo for thirty-three years from January 1991 to her anticipated retirement in December 2023 starting as an Administrative Clerk in the Auditor-Controller's Office where she served the public and other departments and gained historical knowledge through several promotions to Accounting Technician, Accountant Auditor, Senior Accountant, Senior Auditor, and then to Audit Manager in 2019; and

**WHEREAS**, Kim has 22 years of audit experience and during her service as an auditor, she managed and coordinated the activities and operations of the internal audit activity, assessed financial and other risks to the County and related agencies, and ensured accountability of County programs and resources through various countywide audits, such as, payroll, capital projects, purchase card, property tax, accounts payable, telecommuting, cash, and special requests; and

**WHEREAS**, Kim provided innovative ways to improve efficiency and effectiveness of the internal audit activity by implementing an electronic workpaper system, whistleblower hotline, issue tracking of corrective actions, receipt of audit reports online, and by developing a continuous auditing program for purchase card and other countywide programs; and

**WHEREAS**, Kim developed a partnership with three Certified Public Accounting firms for outsourcing audit services that cannot be done by the internal audit activity due to limited staffing resources or skill set on specialized subject area, such as information technology and countywide risk assessment; and

**WHEREAS**, throughout her tenure as Audit Manager, Kim ensured that the internal audit activity complied with the International Standards for the Professional Practice of Internal Auditing, promulgated by the Institute of Internal Auditors and the Code of Ethics, and received a clean external quality assessment (peer review) report that was conducted by Napa County for the fiscal year ending June 30, 2022; and

**WHEREAS**, for assurance of accountability in Yolo County government and to provide efficiencies within the internal audit activity, Kim has developed several County policy and procedures including the Audit Follow-Up Policy, Audit and Contract Monitoring Reviews Policy, Fraud Reporting and Whistleblower Policy, and the Yolo County Cash Accounting Manual; and

**WHEREAS**, during Kim's time with Yolo County, she provided support to other departments by coordinating subrecipient monitoring services to protect public funding and improve the effectiveness and efficiency of provided services; and

**WHEREAS**, Kim coordinated and lead meetings of the Financial Oversight Committee and Audit Subcommittee by presenting audit reports, findings, recommendations, and status of corrective actions; and

**WHEREAS**, Kim is part of the leadership team within the Department of Financial Services (DFS) whereby she provided advice and guidance on department and countywide operations, and was a key member of the DFS Employee Engagement Team; and

**WHEREAS**, Kim holds a bachelor's degree in Business Administration and is a Certified Government Auditing Professional and is a member of the Institute of Internal Auditors, Association of Certified Fraud Examiners, and Association of Government Auditors.

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**NOW, THEREFORE, BE IT RESOLVED** that the Yolo County Board of Supervisors commends and thanks Kim Eldredge for her many years of dedicated service to the citizens of the County of Yolo and wishes her a long, happy, and healthy retirement.

**PASSED AND ADOPTED** this 7th day of November, 2023 by the following vote:

**AYES:** Frerichs, Vixie Sandy, Provenza, Barajas, Villegas.

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Oscar E. Villegas, Chair  
First District Supervisor

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Lucas Frerichs, Second District Supervisor

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Mary Vixie Sandy, Third District Supervisor

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Jim Provenza, Fourth District Supervisor

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Angel Barajas, Fifth District Supervisor