

December 9, 2025

BY Julie Dachtler  
DEPUTY CLERK OF THE BOARD

**ORDINANCE NO. 1582**

**AN ORDINANCE OF THE YOLO COUNTY BOARD OF SUPERVISORS  
ADOPTING ADDITIONS AND MODIFICATIONS TO THE COUNTY CODE OF  
ORDINANCES TO ESTABLISH THE COUNTY’S AUDIT COMMITTEE**

The Board of Supervisors of the County of Yolo, hereby ordains as follows:

**SECTION 1. PURPOSE**

The purpose of this ordinance is to establish the County’s Audit Committee. Currently, oversight regarding the County’s internal audit function is performed by the Audit Subcommittee to the County’s Financial Oversight Committee (“FOC”). The membership of the Audit Subcommittee consisted of two County Supervisors and a public member. The creation of the Audit Subcommittee was memorialized in the FOC Charter adopted by the Board of Supervisors on July 25, 2023.

This ordinance will create the Audit Committee as a stand-alone committee to assume the tasks performed by the FOC’s Audit Subcommittee. The newly-formed Audit Committee will be responsible for providing independent oversight of the internal audit function. In support of this role, the Audit Committee will approve the Internal Audit Charter and risk-based audit plan; monitor the resolution of audit findings; receive regular status updates from the Audit Manager; inquire into any restrictions on the scope of audits or on the resources available to conduct them; and, in collaboration with the County’s Chief Financial Officer, review the effectiveness of the internal audit function and participate in the appointment, evaluation, and, if necessary, removal of the Audit Manager.

To safeguard the independence and objectivity of internal audit, the Audit Committee shall ensure that the Audit Manager has unrestricted access to the Audit Committee and is accountable to it. The Audit Committee shall actively promote an environment where internal audit work is free from undue influence, including protecting the function from organizational pressures that could impair impartial judgment or audit scope.

Additionally, the Audit Committee shall provide oversight of the County’s fraud reporting and whistleblower program, including reviewing the adequacy of the program’s design, the timeliness of responses, and the process for investigating or referring cases. The Audit Committee shall not review the details of individual reports or investigations, in order to preserve confidentiality and whistleblower protections. By existing as a stand-alone committee rather than as a subcommittee to the FOC, the Audit Committee will have a clearer mandate, provide greater flexibility in convening meetings, and give the Board of Supervisors control in selecting the Committee’s membership.

**SECTION 2. ADDITIONS, AMENDMENTS, AND RESCISSIONS TO TITLE 2 OF THE COUNTY CODE**

Article 40 is hereby added to Title 2, Chapter 2 of the Yolo County Code of Ordinances, as reflected in Exhibit A to this Ordinance.

**SECTION 3. SEVERABILITY**

If any section, sub-section, sentence, clause, or phrase of this Ordinance is held by a court of competent jurisdiction to be invalid, such decision shall not affect the remaining portions of this Ordinance. The Board of Supervisors hereby declares that it would have passed this Ordinance, and each section, sub-section, sentence, clause, and phrase hereof, irrespective of the fact that one or more sections, sub-sections, sentences, clauses, and phrases be declared invalid.

**SECTION 4. EFFECTIVE DATE**

This Ordinance shall take effect and be in force thirty (30) days following its adoption. Within fifteen (15) days after its passage of this Ordinance, it shall be published by title and summary only in the Davis Enterprise or other newspaper of general circulation together with the names of members of the Board of Supervisors voting for and against the same.

\* \* \*

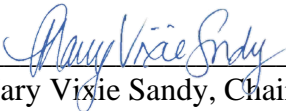
I HEREBY CERTIFY that the foregoing Ordinance was introduced before the Board of Supervisors of the County of Yolo and, at a further public hearing, said Board adopted this Ordinance on the 9th day of December, 2025, by the following vote:

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


**NOES: None.**


**ABSENT: None.**

**ABSTAIN: None.**

  
\_\_\_\_\_  
Mary Vixie Sandy, Chair  
Yolo County Board of Supervisors

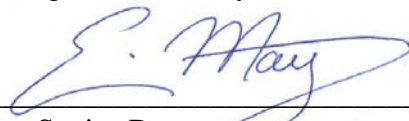
ATTEST: Julie Dachtler, Senior Deputy  
Clerk, Board of Supervisors

By   
\_\_\_\_\_  
Deputy (Seal)



APPROVED AS TO FORM:

Philip J. Pogledich, County Counsel

By   
\_\_\_\_\_  
Eric May, Senior Deputy

## EXHIBIT A

### Article 40. Audit Committee

#### **Sec. 2-2.4001. Creation of Audit Committee.**

- (a) There shall be created an Audit Committee (“Committee”) to provide independent oversight and direction for the County’s internal audit function and the County’s fraud reporting and whistleblower program.
- (b) The Committee shall, subject to Board approval, adopt and revise a charter for the Committee setting forth membership criteria and powers consistent with the County Code of Ordinances. The Committee’s charter shall require provisions addressing member disclosure of potential conflicts of interest; disclosure of financial interests, employment relationships, and political contributions related to entities under audit or investigation; restrictions on employment with auditees during and after service; disclosure of gifts or honoraria from audited entities; and compliance with applicable ethics laws and regulations, with an exception for County Supervisors acting in their official capacity as County officials.

#### **Sec. 2-2.4002. Membership.**

The Audit Committee shall consist of three voting members as follows:

- (a) Two members of the Committee shall be County Supervisors appointed by the Board.
- (b) One member of the Committee shall be a member of the public residing in the County of Yolo. The public member shall not be an officer or employee of the County. The public member should possess experience in business, finance, accounting, or a related field and should demonstrate familiarity with internal auditing, external auditing, or risk oversight practices. Any qualifying individual may submit an application, and any Board member or current Committee member may nominate a qualifying individual to the Board for consideration. The Board shall appoint the public member from these applicants and nominees.
- (c) The Board of Supervisors may designate alternate members to exercise all the powers of voting members in a member’s absence.

#### **Sec. 2-2.4003. Membership: Terms and Termination.**

- (a) The Supervisor members shall serve at the pleasure of the Board of Supervisors. The term of the public member shall be three (3) years and shall commence on March 1 and end on February 28 (or February 29 in leap years) and shall continue thereafter until a replacement is appointed.
- (b) A vacancy of the public member shall exist upon the death, resignation, or termination of the member. Vacancies shall be filled for the unexpired term by the Board of Supervisors. The Board of Supervisors shall solicit and receive new applications and nominations prior to making the appointment. The public member shall serve for the remainder of the unexpired term and thereafter until the appointment and qualification of a successor.
- (c) The public member may be terminated for cause by the Board at any time.
- (d) The public member may resign at any time by submitting a written resignation to the Clerk of the Board. Any such resignation shall be effective upon submission, or upon such later

date as is specified in the resignation if such date is not more than sixty (60) days after the date of submission.

**Sec. 2-2.4004. Meetings.**

(a) Meetings of the Committee shall be held at such regular times as determined by the Committee. In no event shall the Committee meet less than once every three (3) months.

(b) The Board of Supervisors shall designate a staff representative of the County who shall serve as the liaison to the Committee and shall assist in the administration of all meetings.

(c) The Committee shall file a copy of all minutes with the Clerk of the Board of Supervisors.

(d) A quorum for meetings of the Committee shall consist of no less than one-half (1/2) of the currently appointed members. A majority vote of the members present shall be required for any motion, resolution, or other action.

(e) All meetings shall be held and conducted in accordance with the provisions of the Ralph M. Brown Act, Government Code section 54950 et seq.

**Sec. 2-2.4005. Duties and Responsibilities.**

(a) The Audit Committee shall provide independent oversight of the County's internal audit function, with the purpose of promoting transparency, accountability, and effectiveness in County operations. The Committee shall support the integrity of the internal audit process by approving the Internal Audit Charter and the annual risk-based audit plan; monitoring the resolution of audit findings; receiving regular status updates from the Audit Manager; inquiring into any restrictions on the scope of audits or on the resources available to conduct them; and reviewing, in collaboration with the Chief Financial Officer, the overall effectiveness of the internal audit function, including whether it is adequately staffed, properly resourced, and aligned with professional standards and best practices. These responsibilities shall be exercised in a manner that safeguards the independence of the internal audit function and aligns with professional auditing standards.

(b) The Committee shall ensure the independence and objectivity of the internal audit function by supporting the Audit Manager's ability to carry out audit activities without interference. The Audit Manager shall have unrestricted access to the Committee and shall be accountable to the Committee. In collaboration with the County's Chief Financial Officer and the Director of Human Resources, the Committee shall participate in the appointment, evaluation, and, if necessary, removal of the Audit Manager.

(c) The Committee shall oversee and provide direction to the internal audit function, including approving the annual audit plan, guiding audit priorities, and reviewing significant audit activities and results. While the Committee does not have operational authority over other County departments or officers, it may request information necessary to support audit work and follow-up. The Committee serves in an advisory capacity to the Board of Supervisors and shall report regularly on audit activities, risks, and recommendations to support the Board's governance responsibilities.

(d) The Committee shall also provide oversight of the County's fraud reporting and whistleblower program. This includes reviewing the adequacy of the program's design, receiving periodic reports on program administration, and monitoring whether reports are addressed and resolved in a timely and appropriate manner. The Committee shall not review or direct the

handling of individual cases to preserve confidentiality and whistleblower protections.

(e) The Committee shall advise the Board of Supervisors on internal control and governance matters related to audit findings, risks identified during audit work, or areas requiring corrective action.