

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
Certified copy of portion of proceedings, Meeting of March 16, 2021

RESOLUTION NO. 21-30

**RESOLUTION ESTABLISHING THE HUMBOLDT COUNTY AUDIT COMMITTEE**

**WHEREAS**, the Board of Supervisors recognizes its oversight responsibilities of monitoring the financial process, the overall systems of internal controls and risk mitigation, compliance and regulations, and the independence and performance of the county's external auditors; and,

**WHEREAS**, the Board, in keeping with the Government Finance Officers Association (GFOA) Recommended Practices for Public Agencies, desires to form a Humboldt County Audit Committee; and,

**WHEREAS**, the primary functions of the Audit Committee are to assist the Board of Supervisors in its oversight of the integrity of the financial statements of the county; the systems of internal controls; the qualifications and independence of the county's external auditors; and,

**WHEREAS**, the Audit Committee shall independently oversee the audit of the county financial statements; serve in an advisory capacity to the Board of Supervisors; act as a liaison between the county and audit firm; recommend selection of the audit firm; ensure corrective action is taken on audit findings; and report to the Board as necessary; and,

**WHEREAS**, the Audit Committee shall consist of the Chair and Vice Chair of the Board of Supervisors, one representative from special districts and local schools, and two members of the public who are qualified and knowledgeable in government finances and who are chosen by a majority of the Board of Supervisors; and the Auditor-Controller, County Administrative Officer, and the County Treasurer-Tax Collector will serve in an advisory capacity; and

**WHEREAS**, the Audit Committee shall operate according to a Charter of the Humboldt County Audit Committee, the initial version and any subsequent changes to which shall be adopted by the Board.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

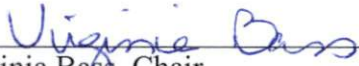
1. The Humboldt County Audit Committee is hereby established to conform with best practices in government finance, provide an additional measure of independence to the existing process and serve in an advisory role to the Board of Supervisors.
2. This resolution is effective immediately

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Dated: March 16, 2021

  
\_\_\_\_\_  
Virginia Bass, Chair  
Humboldt County Board of Supervisors


Adopted on motion by Supervisor Wilson, seconded by Supervisor Madrone, and the following vote:

AYES: Supervisors Bohn, Bass, Wilson, Madrone, Bushnell  
NAYS: Supervisors --  
ABSENT: Supervisors --  
ABSTAIN: Supervisors --

STATE OF CALIFORNIA )  
County of Humboldt )

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be an original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.

  
\_\_\_\_\_  
Ryan Sharp  
Deputy Clerk of the Board of Supervisors  
of the County of Humboldt, State of California