

MOTION: Gordy

SECOND: Bailey

RE: RECOMMEND THAT THE BOARD OF COUNTY SUPERVISORS ACCEPT THE FOLLOWING INTERNAL AUDIT REPORTS: DEBT CAPACITY ASSESSMENT; IT SEAT MANAGEMENT FEES – PHASE I; AND IT SEAT MANAGEMENT FEES – EXTERNAL ENTITIES

ACTION: APPROVED

WHEREAS, Principle 13 and Standard 13.1 – Communicating Results of the *Global Internal Audit Standards*™ by the Institute of Internal Auditors (IIA), requires audit organizations to communicate the results of engagements to the appropriate parties, including those who can ensure that the results are given due consideration; and

WHEREAS, internal audit reports have been submitted to the Board Audit Committee of the Board of County Supervisors regarding: Debt Capacity Assessment; IT Seat Management Fees – Phase I; and IT Seat Management Fees – External Entities; and

WHEREAS, the reports were discussed by the Board Audit Committee on May 19, 2026; and

WHEREAS, the Board Audit Committee has determined that it should recommend to the Board of County Supervisors that the work on the reports is now complete, and the reports should be accepted as final by the Board of County Supervisors;

NOW, THEREFORE, BE IT RESOLVED that the Board Audit Committee of the Board of County Supervisors does hereby recommend that the Board of County Supervisors accept the Internal Audit Reports on: Debt Capacity Assessment; IT Seat Management Fees – Phase I; and IT Seat Management Fees – External Entities, as final.

May 19, 2026
BAC Meeting
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Votes:

Ayes: Bailey, Boddye, Gordy, Stewart

Nays: none

Absent from Vote: none

Abstain from Vote: none

Absent from Meeting: Jefferson

For information

County Attorney

ATTEST: *Rense M Brown*
Clerk to the Board Audit Committee