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# Financial Oversight Committee

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**Purpose:** The purpose of the Financial Oversight Committee (FOC) is to provide oversight on treasury operations, leadership and independence over the monitoring, review and audit of the County's business activities; and provide oversight that helps to further ensure accountability and transparency over the budgetary and tax distribution processes to further demonstrate good stewardship of public resources. The Committee shall advise the Board on the selection of an independent, qualified, and licensed outside auditor to conduct an annual audit of the internal controls of the County. The auditor shall report to the Committee the results of the audit upon completion of the audit report. The Committee shall review the audit report and make recommendations to the Board related to the audit's findings. The Committee shall advise the Board on the recruitment, hiring, and termination of the Chief Financial Officer.

**Authority:** To the extent consistent with existing law, the Committee supersedes and encompasses the authority of the County's Treasury Oversight Committee and Audit Committee. The FOC has the authority to perform all statutory duties of a treasury oversight committee and to initiate or authorize review of any matters within its scope of responsibility. The FOC performs all of its duties in an advisory role to the Board of Supervisors and its chairperson has a direct communication with the Board of Supervisors. The FOC shall have no direct authority over the Chief Financial Officer (CFO) or any County officer or staff regarding County financial operations. However, the FOC will have operational and functional oversight authority over the Internal Audit Office as necessary. The Internal Audit Office will report to the CFO administratively. 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. Ordinance No. 1450 (11/4/14), Ordinance No. 1471 (9/13/16)

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**Related County Department:** Department of Financial Services (DFS)

<b>Staff Liaison:</b>	<b>Telephone:</b>	<b>Email:</b>
Tom Haynes	530-666-8050	tom.haynes@yolocounty.gov

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**Board of Supervisors representative:** Supervisor Mary Vixie Sandy  
Supervisor Sheila Allen

<b>Telephone:</b> 530-666-8621 530-666-8624	<b>Email:</b> mary.vixiesandy@yolocounty.gov sheila.allen@yolocounty.gov
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## Makeup of membership:

- Category A: Two members of the Board of Supervisors (Board appointed)
- Category B: Yolo County Superintendent of the Office of Education, or designee
- Category C: City Council member or employee of a City within the County of Yolo (Board appointed)
- Category D: Board member or employee of any special districts within the County of Yolo (Board appointed)
- Category E: Two members of the public residing in the County of Yolo (Board appointed)
- Category F: County Administrator or designee (Non-voting member; term has no exp.)
- Category G: Chief Financial Officer or designee (Non-voting member; term has no exp.)

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**Membership terms:** 3-year terms, beginning March 1 and ending February 28 (February 29<sup>th</sup> on leap years)

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**Frequency and time of meetings:** This committee meets at least quarterly, during normal business hours.  
\*For Dates and times please contact staff liaison.

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## Current Committee membership and terms:

Member	Alternate	Category	Voting or Non-voting Member	Date Appointed	Expiration of Term
Supervisor Mary Vixie Sandy		A	Voting	1/9/2024	2/28/2027
Supervisor Sheila Allen		A	Voting	1/14/2025	2/28/2027

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Veronica Coronado	Lorelle Mudd	B	Voting	6/20/2023	2/28/2027
Kimberly McKinney		C	Voting	3/12/2024	2/28/2027
Kim Villa		D	Voting	3/3/2026	2/28/2027
Lawrence Raber		E	Voting	3/12/2024	2/28/2027
Richard Horan		E	Voting	3/12/2024	2/28/2027
Dirk Brazil		F	Non-Voting	10/15/2024	No Expiration
Tom Haynes		G	Non-Voting	10/24/2023	No Expiration

**How to apply to be a member of this committee:**

Individuals interested in serving on this advisory body may submit an application to the Yolo County Board of Supervisors' Office, 625 Court Street, Room 204, Woodland, CA 95695 or by completing an application on our website at [www.yolocounty.gov](http://www.yolocounty.gov)> [Government](#)> [Advisory Bodies](#). For more information please call the Clerk of the Board at (530) 666-8195.

Last updated: 3/3/26