

## MINUTES

Independent Taxpayer Oversight Committee

February 29, 2024 – 4:00 pm

801 12<sup>th</sup> Street, 5<sup>th</sup> Floor – Sacramento, CA 95814

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Voting Members: Robert Holderness, Chair  
Jose Luis Caceres

Ex-Officio Members: Mark Aspesi (Sacramento County Auditor-Controller designee)  
David Tait (STA Chair Appointee)  
Kevin Bewsey, Executive Director

Staff: Dustin Purinton – STA Accounting Manager

1. Call to order.
  - a. Call to Order at 4:00 PM with Attendees including Brandon Young with Lance Soll & Lunghard, LLP (LSL), Lucinda Willcox and Greg Smith both with the City of Sacramento.
  - b. Adjourned 5:45
2. Comments from the public regarding matters not on the agenda.
  - a. No comments received.
3. Review and approve minutes from the January 16, 2024, meeting. ◀ Approved
4. Presentation about the Sacramento Valley Station project from the City of Sacramento, Lucinda Willcox, Assistant Public Works Director, and Greg Taylor, Supervising Architect.
  - a. Discussed the project as a whole and the different stages of progress and funding. Time was spent going over the usage of Measure A funds in the project as the match for a variety of grants and how the City is strategically using Measure A to leverage grant funds. This strategic use of Measure A funds has delayed the expenditure of Measure A funds but allowed for large grant awards.
5. Presentation about the Performance Audit Process from LSL, Brandon Young, Partner, Government Services.
  - a. Discussed the difference between a performance audit and agreed upon procedures audits. LSL also provided background on the firm.
6. Performance Audit Planning ◀ Motion approved to direct staff to work with LSL to amend the contract.
  - a. Discussed the need to for consistency with the prior performance audit but also a need to evaluate performance with outcomes that could affect positive change. Staff described changes that they would recommend from the prior effort and felt that we could continue to

utilize agreed upon procedures approach that focused more on performance, Staff will revise the Performance Audit procedures and bring them back to the ITOC during the March 28<sup>th</sup> meeting.

7. Review Budget to Actual Reports – For the Fiscal Year-to-Date Through December 31, 2023.
  - a. Continued to the March 28<sup>th</sup> meeting.

◀ *Denotes items that require Committee action*