



AGENDA STAFF REPORT

Control: 26001689

MEETING DATE: 09/29/2026
LEGAL ENTITY TAKING ACTION: Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S): All Districts
SUBMITTING AGENCY/DEPARTMENT: Auditor-Controller
DEPARTMENT CONTACT PERSON(S): Andrew Hamilton, 714-834-2457
Salvador Lopez, 714-834-2470

SUBJECT: Annual Report of Revolving Funds for Fiscal Year 2025-26

CEO CONCUR

Concur

COUNTY COUNSEL REVIEW

No Legal Objection

CLERK OF THE BOARD

CONSENT CALENDAR

3 Votes Board Majority

Budgeted: N/A

Current Year Cost: N/A

Annual Cost: N/A

Staffing Impact: No

Sole Source: No

Current Fiscal Year

Funding Source: N/A

County Audit in Last 3

Revenue: N/A

years: No

Levine Act Review

Completed? N/A

Prior Board Action: 9/23/2025 #8

RECOMMENDED ACTION(S):

Receive and file the Auditor-Controller Annual Report of Revolving Funds for FY 2025-26.

SUMMARY:

Filing the Annual Report of Revolving Funds for the FY 2025-26 will fulfill the requirement of the Auditor-Controller, pursuant to Government Code Section 29321.1.

BACKGROUND INFORMATION:

Government Code Section 29321.1 requires the Auditor-Controller to file an annual report with the County Board of Supervisors (Board) listing Revolving Funds in existence during the fiscal year, the amount of each Fund and the responsible County Officer. Revolving Funds are established under Government Code Section 29320 through 29334 for the purpose of making change, purchasing supplies and services or making cash advances for travel. Attachment A provides a listing of revolving funds and amounts by department. Some special Revolving Funds are established for specific purposes, which are noted in Attachment A. For FY 2025-26, no audits of the Revolving Funds were conducted by the Internal Audit Department.

Prior Board Action:

On September 23, 2025, the Board received and filed the Auditor-Controller Annual Report of Revolving Funds for FY 2024-25.

FINANCIAL IMPACT:

N/A

STAFFING IMPACT:

N/A

REVIEWING AGENCIES/DEPARTMENTS:

Internal Audit

ATTACHMENTS:

Attachment A - Annual Report of Revolving Funds for FY 2025-26

Attachment B - California Government Code Sections 29320-29334 and 29460-29464

Attachment C - Board of Supervisors Resolution 09-050