INTERNAL AUDIT DEPARTMENT

August 26, 2026

To: Chair Doug Chaffee, 4th District
Vice Chair Katrina Foley, 5th District
Supervisor Janet Nguyen, 1st District
Supervisor Vicente Sarmiento, 2nd District
Supervisor Donald P. Wagner, 3rd District

From: Aggie Alonso, CPA, CIA, CRMA
Internal Audit Department Director

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Date: 2026.08.26 10:55:54 -07'00'

Subject: FY 2025-26 Report on Internal Audit Department's Independence

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The Global Internal Audit Standards issued by the Institute of Internal Auditors requires that the chief audit executive (CAE) confirm to the Board of Supervisors (Board) the organizational independence of the internal audit function at least annually (Standard 7.1 Organizational Independence).

This memo serves as confirmation that for the period of July 1, 2025, through June 30, 2026, the Internal Audit Department's internal audit activity has been free from interference in determining the scope of internal auditing, performing work, and communicating results. For example, during this period, the Board and Audit Oversight Committee approved the Annual Risk Assessment & Audit Plan for Fiscal Years 2025-26 and 2026-27, appropriately received communications from the CAE regarding the internal audit activity's performance relative to its plan and other matters, and made appropriate inquiries of management and the CAE to determine whether there were inappropriate scope or resource limitations.

This report on independence was also presented to the Audit Oversight Committee at its August 13, 2026 meeting. If you have any questions, please contact me at (714) 834-5442 or Deputy Director Jose Olivo (714) 834-5509.