



City of Santa Clara

Meeting Minutes

Audit Committee

09/17/2024

9:00 AM

CMO Sparacino Conference Room
1500 Warburton Avenue
Santa Clara, CA 95050

The City of Santa Clara is conducting the Audit Committee meetings in a hybrid manner (in-person and continues to have methods for the public to participate remotely).

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join: <https://santaclaraca.zoom.us/j/99199624617>

Webinar ID: 991 9962 4617

Or join by phone:

US: +1 669 900 6833

CALL TO ORDER AND ROLL CALL

Chair Watanabe called the meeting to order at 9:04 AM.

Member Park was not present when the meeting was called to order, however, arrived late at 9:08 AM.

Present 3 - Chair Kathy Watanabe, Member Suds Jain, and Member Kevin Park

CONSENT CALENDAR

A motion was made by Member Jain, seconded by Chair Watanabe, to approve the Consent Calendar.

Aye: 2 - Chair Watanabe, and Member Jain

Absent: 1 - Member Park

1.A [24-886](#) Action on Audit Committee Minutes of February 28, 2024

Recommendation: Approve the Audit Committee minutes of February 28, 2024.

A motion was made by Member Jain, seconded by Chair Watanabe, to approve the Audit Committee Minutes of February 28, 2024.

Aye: 2 - Chair Watanabe, and Member Jain

Absent: 1 - Member Park

- 1.B [24-919](#) Action on Audit Committee Minutes of March 21, 2024

Recommendation: Approve the Audit Committee minutes of March 21, 2024.

A motion was made by Member Jain, seconded by Chair Watanabe, to approve the Audit Committee Minutes of March 21, 2024.

Aye: 2 - Chair Watanabe, and Member Jain

Absent: 1 - Member Park

- 1.C [24-887](#) Action on Audit Committee Minutes of September 3, 2024

Recommendation: Approve the Audit Committee minutes of September 3, 2024.

A motion was made by Member Jain, seconded by Chair Watanabe, to approve the Audit Committee Minutes of September 3, 2024.

Aye: 2 - Chair Watanabe, and Member Jain

Absent: 1 - Member Park

PUBLIC PRESENTATIONS

Member of the public, Christine, expressed concern regarding the review of internal controls, the validation process, and accessing prior billing and payment data/reports for utilities.

GENERAL BUSINESS

2. [24-888](#) Overview of Santa Clara Stadium Authority Fiscal Year 2023/24 Annual Financial Statements and Audit Results

Recommendation: Accept the Santa Clara Stadium Authority Fiscal Year 2023/24 Annual Financial Statements and recommend that the Stadium Authority note and file the report at the September 24, 2024 Joint Council and Authorities Concurrent and Stadium Authority meeting.

Treasurer, Kenn Lee, gave a brief overview of the discussion at the September 3, 2024 meeting and noted minor changes.

A motion was made by Member Jain, seconded by Member Park, to accept the Santa Clara Stadium Authority Fiscal Year 2023/24 Annual Financial Statements and recommend that the Stadium Authority note and file the report at the September 24, 2024 Joint Council and Authorities Concurrent and Stadium Authority meeting.

Aye: 3 - Chair Watanabe, Member Jain, and Member Park

3. [24-895](#) Action to Accept Report of Whistleblower Hotline Activity for Fiscal Year 2023-24

Recommendation: Accept the report on the Whistleblower Hotline activity for Fiscal Year 2023-24.

Audit Manager, David Noce, gave an overview of the report and staff addressed Committee Members' questions.

A motion was made by Member Jain, seconded by Member Park to accept the report on the Whistleblower Hotline activity for Fiscal Year 2023-24.

Aye: 3 - Chair Watanabe, Member Jain, and Member Park

4. [24-917](#) Status Update on the Proposed 2024-2025 Audit Work Plan

Recommendation: Note and file staff update.

Audit Manager, David Noce, gave an overview of the work plan and staff addressed Committee Members' questions.

A motion was made by Member Jain, seconded by Member Park, to note and file the staff update.

Aye: 3 - Chair Watanabe, Member Jain, and Member Park

ADJOURNMENT

Chair Watanabe adjourned the meeting at 10:14 AM.

Future Audit Committee Meetings will be scheduled at a later date.

MEETING DISCLOSURES

The time limit within which to commence any lawsuit or legal challenge to any quasi-adjudicative decision made by the City is governed by Section 1094.6 of the Code of Civil Procedure, unless a shorter limitation period is specified by any other provision. Under Section 1094.6, any lawsuit or legal challenge to any quasi-adjudicative decision made by the City must be filed no later than the 90th day following the date on which such decision becomes final. Any lawsuit or legal challenge, which is not filed within that 90-day period, will be barred. If a person wishes to challenge the nature of the above section in court, they may be limited to raising only those issues they or someone else raised at the meeting described in this notice, or in written correspondence delivered to the City of Santa Clara, at or prior to the meeting. In addition, judicial challenge may be limited or barred where the interested party has not sought and exhausted all available administrative remedies.

If a member of the public submits a speaker card for any agenda items, their name will appear in the Minutes. If no speaker card is submitted, the Minutes will reflect "Public Speaker."

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 ("ADA"), the City of Santa Clara will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities, and will ensure that all existing facilities will be made accessible to the maximum extent feasible. The City of Santa Clara will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities including those with speech, hearing, or vision impairments so they can participate equally in the City's programs, services, and activities. The City of Santa Clara will make all reasonable modifications to policies and programs to ensure that people with disabilities have an equal opportunity to enjoy all of its programs, services, and activities.

Agendas and other written materials distributed during a public meeting that are public record will be made available by the City in an appropriate alternative format. Contact the City Clerk's Office at 1 408-615-2220 with your request for an alternative format copy of the agenda or other written materials.

Individuals who require an auxiliary aid or service for effective communication, or any other disability-related modification of policies or procedures, or other accommodation, in order to participate in a program, service, or activity of the City of Santa Clara, should contact the City's ADA Coordinator at 408-615-3000 as soon as possible but no later than 48 hours before the scheduled event.