

# Advisory Committee on County Accounting Procedures

Minutes of Friday, December 19, 2025

The following minutes are not official and are subject to change until approved by the Advisory Committee on County Accounting Procedures (Committee) at a subsequent public Committee meeting.

## I. Call to Order/Roll Call

Chair Harn called the meeting to order at 1:34 p.m. and requested a representative from the California State Controller's Office (SCO) to conduct a roll call of the individuals in attendance as displayed below:

**Committee Members present in person:**

None

**Committee Members present via Teleconference:**

Joe Harn (Chair), Jeffery Burgh, Nathan M. Black, Graciela Gutierrez, Darcie Antle, Monica Nino, and Angela Curro

**Excused Absences:**

None

**SCO Staff present:**

Sandeep Singh, Gene Hughes, Jason Narayan, Henry Mathews, Brian Rock, and William Rojas

**Members of the Public present in person:**

None

**Members of the Public present via Teleconference:**

Betsy Schaffer [Santa Barbara County Auditor-Controller and State Association of County Auditors (SACA), Accounting Standards Committee (ASC) Chair]

## II. Review of Minutes of November 15, 2024

### A. Committee Discussion

Committee members had no questions or comments.

### B. Motion and Vote to Approve Minutes of November 15, 2024

Committee member Gutierrez motioned to approve the meeting minutes of November 15, 2024. Committee member Black seconded the motion. SCO staff conducted a roll call vote.

**The motion passed 6-0 on a roll call vote with one abstention.**

**III. Approval of Proposed Changes to the *Accounting Standards and Procedures for Counties (ASP) manual (2025 Edition)***

A. List of Substantive Changes

SCO staff provided the Committee members with high-level overviews of both the general and substantive changes as outlined in the *ASP List of Substantive Changes* document.

B. Committee Discussion

Committee member Antle pointed out a minor edit that would need to be addressed. Committee member Gutierrez inquired if the recommended changes concerning the treatment of leases had been included. SCO staff agreed to ensure that both issues would be addressed prior to publishing the 2025 edition of the ASP manual.

C. Public Comments

Chair Harn called on Betsy Schaffer to provide feedback. Ms. Schaffer stated that she recommends the Committee move forward with approving the proposed changes for the 2025 edition of the ASP manual.

D. Motion and Vote to Approve Proposed Changes to ASP manual — 2025 Edition

Committee member Gutierrez motioned to approve the proposed changes to the 2025 edition of the ASP manual. Committee member Burgh seconded the motion. SCO staff conducted a roll call vote.

**The motion passed unanimously 7-0 on a roll call vote without any abstentions.**

**IV. Other Discussion Items/New Business**

Committee member Gutierrez requested that the next meeting agenda include a discussion concerning a potential conflict in guidance in the *County Budget Guide*. SCO staff requested that she submit her request via email so they can address her concerns.

Committed member Black asked SCO staff what the required attendance threshold for a quorum is and if there was a status update concerning the three committee vacancies. SCO staff stated that per statutory requirements a quorum is established when 50 percent plus one committee members are present and confirmed that in the case of this specific Committee a quorum is established when at least six members are present.

As to the status of the three committee vacancies, SCO staff stated that the documentation for all qualified candidates has been submitted to SCO Executive Office for review and subsequent appointment Member Burgh confirmed that he is not seeking reelection as Auditor-Controller of Ventura County but will complete his current term which will terminate at the end of December 2026.

**V. Plan for Next Meeting**

Chair Harn stated that he and SCO staff would contact the Committee members as needed to schedule the next meeting.

**VI. Adjournment**

Chair Harn adjourned the meeting at 2:00 p.m.