

Local Government Advisory Committee on Financial Reporting

Minutes of Friday, December 19, 2025

The following meeting minutes are not official and are subject to change until approved by the Local Government Advisory Committee on Financial Reporting (Committee) at a subsequent Committee meeting.

I. Call to Order/Roll Call

Chair Sisk called the meeting to order at 10:01 a.m. and requested the California State Controller's Office (SCO) to conduct a roll call of those in attendance as displayed below:

Committee Members present:

None

Committee Members present via Teleconference:

Andrew C. Sisk (Chair), Dennis W. Kauffman, Elena S. Adair, Nolda Short, Paula Hansen, and Tracy Drager.

SCO Staff present:

Sandeep Singh, Jason Narayan, Henry Mathews, Gene Hughes, Brian Rock, and Guillermo Juarez Rojas.

Members of the Public present:

None

II. Review of Minutes from September 25, 2024

A. Committee Discussion

Committee members had no comments.

B. Motion and Vote to Approve Minutes from September 25, 2024

Committee member Short motioned to approve the meeting minutes. Committee member Hansen seconded the motion. SCO staff conducted a roll call vote.

The motion passed unanimously 6-0 on a roll call vote without any abstentions.

III. Approval of Proposed Changes to the *Special Districts Uniform Accounting and Reporting Procedures (SPD) Manual – 2025 Edition*

A. List of Substantive Changes

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

B. Committee Discussion

The Committee provided their recommendations pertaining to the 2025 edition of the SPD manual.

The Committee discussed the relevance of the SPD manual as it pertains to other local government entities. SCO stated that while the SPD manual is primarily for special districts, the SPD manual may also be referenced by other local government agencies.

C. Public Comments

There were no questions or comments from the public.

D. Motion and Vote to Approve Proposed Changes to SPD Manual – 2025 Edition

Committee member Kauffman motioned to approve the proposed and recommended changes to the 2025 edition of the SPD manual. Committee member Hansen seconded the motion. SCO staff conducted a roll call vote.

The motion passed unanimously 6-0 on a roll call vote without any abstentions.

IV. Other Discussion Items/New Business

SCO staff provided an update on the current vacancy on the Committee. Chair Sisk plans to work with the California State Association of County Auditors and the California Special Districts Association on the provisions of Government Code section 26909 and welcomed any input from Committee members.

V. Plan for Next Meeting

SCO will review all the recommended changes provided by Committee members and will hold another meeting to approve the 2025 edition of the SPD manual if needed.

VI. Adjournment

Chair Sisk adjourned the meeting at 10:49 a.m.

DRAFT