



City of Stockton

Council Audit Committee

Meeting Agenda - Final Council Audit Committee

Jason Lee, Chair
Michele Padilla, Vice Chair
Michael Blower, Member
Mario Enríquez, Alternate Member

Wednesday, February 18, 2026

1:30 PM

Council Chamber - City Hall, 425 N. El Dorado
Street, Stockton CA

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENT*

3. ITEM(S) FOR DISCUSSION

3.1 [26-0176](#) UPDATE REGARDING OPTIC/BUDGET INVESTIGATION

Recommended Action: RECOMMENDATION

Receive a status update on the Audit Committee directed investigation regarding the FY 2025-2026 budget submission relating to the budget authorization for the Office of Performance Data Analytics and the restructuring and utilization of authorized funding for the Office of Public Transparency Information Communications.

Department: City Attorney

3.2 [26-0178](#) UPDATE ON FISCAL YEAR 2025-26 BUDGET BOOK

Recommended Action: RECOMMENDATION

Informational only.

Department: Administrative Services

3.3 [26-0179](#) STATUS UPDATE ON THE INTERNAL AUDITING SERVICES
REQUEST FOR PROPOSALS

Recommended Action: RECOMMENDATION

Informational only.

Department: City Manager

Attachments: [Attachment A - Internal Auditing Services RFP](#)

3.4 [26-0180](#) PAYROLL PENALTIES

Recommended Action: RECOMMENDATION

Informational item only

Department: Human Resources
Attachments: [Attachment A - Payroll Penalties](#)

3.5 [26-0181](#) PAYROLL VENDORS

Recommended Action: RECOMMENDATION

Informational item only

Department: Human Resources
Attachments: [Attachment A - RGS Memo and Agreement](#)
[Attachment B - Robert Half Contract](#)
[Attachment C - Robert Half 7.15.2025 City Council Staff Report](#)
[Attachment D - Robert Half Amendment 1](#)
[Attachment E - Robert Half 12.9.2025 City Council Staff Report](#)
[Attachment F - Robert Half Amendment 3](#)
[Attachment G - Robert Half AP Memo to DCM](#)
[Attachment H - RH Amendment 2 - Signed Agreement](#)
[PowerPoint Presentation](#)

3.6 [26-0182](#) PAYROLL AUDIT REPORTS

Recommended Action: RECOMMENDATION

Informational item only

Department: Human Resources
Attachments: [Attachment A - Staff Report Moss Adams Internal Audit Motion 2021-07-27-150](#)
[Attachment B - Moss Adams Agreement FY 21-22](#)
[Attachment C - Audit Committee Moss Adams Internal Audit Plan FY21-22](#)
[Attachment D - Moss Adams Payroll Audit Report May 2025](#)
[Attachment E - Baker Tilly Contract](#)
[Attachment F - Baker Tilly Memo](#)
[Attachment G - Baker Tilly Payroll Recommendations AdminStat Log 24-25](#)
[Attachment H - HR and Payroll Separation of Duties](#)
[Attachment I – Baker Tilly Payroll Assessment and Process Improvements](#)

3.7 [26-0184](#) UPDATE ON COUNCIL DIRECTED REFERRALS

Recommended Action: RECOMMENDATION

Receive a status update on the referrals to the Attorney General, District Attorney's Political Corruption Unit, and the Grand Jury regarding potential charter violations, abuse of authority, and possible misuse of public funds, which were directed by the City Council on November 12, 2025, via Motion 2025-11-12-0301-02.

Department: City Attorney

4. FUTURE ITEMS/COMMITTEE MEMBER COMMENTS**5. ADJOURNMENT****CERTIFICATE OF POSTING**

I declare, under penalty of perjury, that I am employed by the City of Stockton and that I caused this agenda to be posted in the City Hall notice case on February 12, 2026 in compliance with the Brown Act.

**Katherine Roland, CMC, CPMC
City Clerk**

By: _____

Deputy

PUBLIC COMMENT

The City of Stockton invites public comments in multiple forms. You provide your comments by using one of these methods:

- 1. Email - you may email your comments to publiccomment@stocktonca.gov*
- 2. Voicemail - you can leave a voice message by dialing (209) 937-8459.*
- 3. In-Person Comments - a) Speakers must submit "request to speak cards" to the Clerk prior to the Public Comment portion of the agenda. No speaker cards will be accepted after the close of Public Comment. b) Address only issues over which the meeting body has jurisdiction. c) The time limit for public comment is at the discretion of the presiding officer and shall be set at the start of the meeting. Donating time is not authorized. d) Your time will be displayed on the speaker podium for convenience.*

**All written and voicemail public comments received by the Clerk's Office 90 minutes prior to the meeting start time will be forwarded to the meeting body members as correspondence and attached the minutes. All comments received after that time will be forwarded as correspondence the following business day. Written and voicemail comments will not be read into the record.*

All proceedings are conducted in English. The City of Stockton does not furnish language interpreters and, if one is needed, it shall be the responsibility of the person needing one.

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Materials related to an item on this agenda submitted to City Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office at 425 North El Dorado Street, Stockton, California 95202, during normal business hours. Such documents are also available on the City's website at www.stocktongov.com subject to staff's ability to post the documents before the meeting.

