

**Meeting of the
Audit Subcommittee
Yolo County
Thursday, September 17, 2020
10:00 a.m.**

Note: This meeting is being agendized to allow Committee Members, staff and the public to participate in the meeting via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020), available at the following link.

Teleconference Options to join Zoom meetings:
By PC: <https://yolocounty.zoom.us/j/94131627766>
Meeting ID: 941 3162 7766
or
By Phone: 1 (408)-638-0968
Meeting ID: 941 3162 7766

Executive Order N-29-20 authorizes local legislative bodies to hold public meetings via teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public. Members of the public are encouraged to observe and participate in the teleconference.

Further instructions on how to electronically participate and submit your public comments can be found in the PUBLIC PARTICIPATION note at the end of this agenda.

Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the meeting materials, should contact Kim Eldredge, Audit Manager at least two (2) working days before the meeting at 530-666-8190 ext. 9204 or kim.eldredge@yolocounty.org.

If you have anything that you wish to be distributed to the Committee and included in the official record, please hand it to a member of County staff who will distribute the information to the members and other staff.

Committee Members:

Chair Gary Sandy	(Board of Supervisors – Voting)
Duane Chamberlain	(Board of Supervisors - Voting)

Yolo County Internal Audit Staff

Kim Eldredge	(Audit Manager – Non-voting)
Noemy Mora-Beltran	(Senior Auditor – Non-voting)
David Estrada	(Internal Auditor – Non-voting)
Doug Port	(Internal Auditor – Non-voting)

<u>10:00 am Call to Order</u>
1. Welcome
2. Roll Call.
3. Approval of Agenda
4. Follow-up of items from prior meeting (if any).
5. Public Comment This item is reserved for persons wishing to address the Committee on any related matters that are not otherwise on this meeting agenda. Public comments on matters listed on the agenda shall be heard at the time the matter is called. As with all public comment, members of the public who wish to address the Committee are customarily limited to 3 minutes per speaker, but an extension can be provided at the discretion of the chair.

<u>CONSENT AGENDA</u>
6. Approval of the prior meeting minutes 7/30/2020.
<u>REGULAR AGENDA</u>
7. Receive staff report on the status of the Division of Internal Audit Activity a. provide status of current engagements and the release of audit reports since last meeting; (Eldredge) b. provide summary of audit reports received; (Eldredge) c. provide status of purchase card continuous auditing FY19/20 (Mora-Beltran).
8. Review Draft Audit Follow-up Policy and Audits Conducted by External Entities and Fiscal Monitoring Review Policy and discuss any changes (Eldredge).
9. Confirm next meeting date: <u>November 10, 2020 at 9:30 to 10:30 am.</u>
10. Committee Member and Staff Announcements Action items and reports from members of the Committee, including announcements, questions to be referred to staff, future agenda items, and reports on meetings and information which would be of interest to the Committee or the public.
11. Adjournment (Approximately 11:30 a.m.) Public records that relate to any item on the open session agenda for a regular meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Committee. Public records are available for inspection by contacting Kim Eldredge, Audit Manager at 530-666-8190 ext. 9204 or kim.eldredge@yolocounty.org and meeting materials can be inspected at County offices located at 625 Court Street, Woodland, CA 95695; those interested in inspecting these materials are asked to call 530-666-8190 ext. 9204 to make arrangements. The documents are also available on the County of Yolo Financial Oversight Committee website located at: https://www.yolocounty.org/general-government/general-government-departments/financial-services/financial-oversight-committee .

PUBLIC PARTICIPATION
OPTIONS FOR PUBLIC COMMENT

1. If you are joining the meeting via zoom and wish to make a comment on an item, press the “raise a hand” button. If you are joining the meeting by phone only, press *9 to indicate a desire to make comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3:00 minutes. “Note: If you are joining by zoom and phone, still use the zoom raise a hand button as *9 will not work.

2. If you choose not to observe the Audit Subcommittee meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 5:00 p.m. on the Monday prior to the Committee meeting. Please submit your comment to Kim Eldredge, Audit Manager at kim.eldredge@yolocounty.org. Your comment will be placed into the record at the Committee meeting.

3. If you are watching/listening to the live stream of the Committee meeting and wish to make either a general public comment or to comment on a specific agenda item as it is being heard, you may also submit your comment, limited to 250 words or less, to the Kim Eldredge, Audit Manager at kim.eldredge@yolocounty.org. Every effort will be made to read your comment into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

County of Yolo
 Summary of Audit Reports - **Joint Power Agencies (JPAs)**
 Received During Fiscal Year Ending - June 30, 2020

	Audit Report Title	Audit Firm	Audit Period	Results and Findings	Date Issued
1	Agency On Aging Area 4 - Financial Statements	Gilbert CPAs	6/30/2018 & 6/30/2019	Unmodified	3/31/2020
2	Agency On Aging Area 4 - Report on Compliance for Each Major Federal Program	Gilbert CPAs	6/30/2018 & 6/30/2019	No Exceptions Noted	3/31/2020
3	Agency On Aging Area 4 - Report on Internal Control	Gilbert CPAs	6/30/2019	Unmodified	3/31/2020
4	California Joint Powers Risk Management Authority - Comprehensive Annual Financial Report	Maze & Associates	6/30/2019	Unmodified	12/16/2019
5	First 5 Yolo County Children and Families Commission - Financial Statements	Jensen Smith Certified Public Accountants	6/30/2019	Unmodified	10/9/2019
6	First 5 Yolo County Children and Families Commission - Report on Internal Control	Jensen Smith Certified Public Accountants	6/30/2019	Unmodified	10/9/2019
7	First 5 Yolo County Children and Families Commission - Report on State Compliance	Jensen Smith Certified Public Accountants	6/30/2019	No Exceptions Noted	10/9/2019
8	River City Regional Stadium Financing Authority (JPA included in the City of West Sacramento CAFR)	Crowe LLP	6/30/2019	Unmodified	11/26/2019
9	Sacramento Area Council of Governments (SACOG)	Eide Bailly CPAs & Business Advisors	6/30/2019	Unmodified	12/13/2019
10	School Insurance Authority - Financial Statements	Gilbert CPAs	6/30/2018 & 6/30/2019	Unmodified	11/14/2019
11	Woodland-Davis Clean Water Agency - Basic Financial Statements	Maze & Associates	6/30/2018	Unmodified	1/10/2020
12	Woodland-Davis Clean Water Agency - Memorandum on Internal Control	Maze & Associates	6/30/2018	No Exceptions Noted	1/10/2020
13	Woodland-Davis Clean Water Agency - Required Communications	Maze & Associates	6/30/2018	No Exceptions Noted	1/10/2020
14	Yolo County Habitat/Natural Community Conservation Plan JPA	Maze & Associates	6/30/2019	Unmodified	1/23/2020
15	Yolo County Habitat/Natural Community Conservation Plan JPA - Memorandum on Internal Control	Maze & Associates	6/30/2019	No Exceptions Noted	1/23/2020
16	Yolo County Habitat/Natural Community Conservation Plan JPA - Required Communication	Maze & Associates	6/30/2019	No Exceptions Noted	1/23/2020
17	Yolo County Housing - Financial Statements	Cohn Reznick LLP	6/30/2019	Unmodified	12/9/2019
18	Yolo County Housing - Single Audit	Cohn Reznick LLP	6/30/2019	Unmodified on each major federal program - Total Findings 1	12/9/2019
19	Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA)	Crowe LLP	6/30/2018 & 6/30/2019	Unmodified	10/18/2019
20	Yolo County Resource Conservation District - Financial Statements	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Unmodified	3/6/2019
21	Yolo County Resource Conservation District - Management Report	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	No Exceptions Noted	3/6/2019
22	Yolo Emergency Communications Agency (YECA) - Financial Statements	Richardson & Company	6/30/2019	Unmodified	1/20/2020
23	Yolo Emergency Communications Agency (YECA) - Required Communication	Richardson & Company	6/30/2019	No Exceptions Noted	1/20/2020
24	Yolo Emergency Communications Agency (YECA) - Management Letter	Richardson & Company	6/30/2019	Total Findings 2	1/20/2020
25	Yolo Subbasin Groundwater Agency - Financial Statements	Richardson & Company	6/30/2019	Unmodified - Total Findings 1	8/26/2019
26	Yolo Subbasin Groundwater Agency - Governance Letter	Richardson & Company	6/30/2019	Total Findings 1	8/26/2019
27	Yolo Subbasin Groundwater Agency - Report on Internal Control	Richardson & Company	6/30/2019	Unmodified	8/26/2019
28	Yolo-Solano Air Quality Management District - Audited Financial Statements	Richardson & Company	6/30/2019	Unmodified	5/6/2020
29	Yolo-Solano Air Quality Management District - Management Letter	Richardson & Company	6/30/2019	Unmodified - Total Findings 6	5/6/2020
30	Yolo-Solano Air Quality Management District - Report on Internal Control	Richardson & Company	6/30/2019	Unmodified	5/6/2020

County of Yolo
 Summary of Audit Reports - **Other Entities**
 Received During Fiscal Year Ending - June 30, 2020

	Audit Report Title	Audit Firm	Audit Period	Results and Findings	Date Issued
1	City of West Sacramento and West Sacramento Flood Control Agency - Comprehensive Annual Financial Report	Crowe LLP	6/30/2019	Unmodified	11/26/2019
2	City of West Sacramento - Single Audit - Report on Internal Control	Crowe LLP	6/30/2019	Modified - Total Findings 2	11/26/2019
3	City of West Sacramento and West Sacramento Flood Control Agency - Report on Internal Control	Crowe LLP	6/30/2019	Modified - Total Findings 1	11/26/2019
4	City of West Sacramento - Single Audit - Federal Award Findings and Questioned Costs	Crowe LLP	6/30/2019	No Exceptions Noted	11/26/2019
5	County of Yolo - Transportation Development Act Fund Non-Transit Purposes - Financial Statements	Richardson & Company LLP Certified Public Accountants	6/30/2018 & 6/30/2019	Unmodified	12/23/2019
6	County of Yolo - Transportation Development Fund Transit Purposes - Financial Statements	Richardson & Company LLP Certified Public Accountants	6/30/2019	Unmodified	1/13/2020
7	Yolo County Transportation District - Financial Statements	Richardson & Company LLP Certified Public Accountants	6/30/2018 & 6/30/2019	Unmodified	2/5/2020

County of Yolo
 Summary of Audit Reports - **Special Districts**
 Received During Fiscal Year Ending - June 30, 2020

	Audit Report Title	Audit Firm	Audit Period	Results and Findings	Date Issued
1	Clarksburg Fire Protection District – Financial Statements	Fechter & Company Certified Public Accountants	6/30/2017 & 6/30/2018	Unmodified	5/3/2019
2	Clarksburg Fire Protection District – Management Report	Fechter & Company Certified Public Accountants	6/30/2017 & 6/30/2018	No Exceptions Noted	5/3/2019
3	Cottonwood Cemetery District Report on Applied Agreed-Upon Procedures	IKNA CPA Services, Inc.	7/1/2014 to 6/30/2018	Agreed Upon Procedures - Total Findings 4	7/21/2019
4	Cottonwood Cemetery District Report on Applied Agreed-Upon Procedures - Management Letter	IKNA CPA Services, Inc.	7/1/2014 to 6/30/2018	Total Findings 2	7/21/2019
5	Elk Horn Fire Protection District – Financial Statements	PBJ Certified Public Accountants	6/30/2014, 6/30/2015, 6/30/2016, 6/30/2017, & 6/30/2018	Unmodified	2/14/2020
6	Reclamation District 150 – Financial Statements	Don Cole & Company Certified Public Accountant	6/30/2018	Unmodified	12/4/2018
7	Reclamation District 999 – Financial Statements	Don Cole & Company Certified Public Accountant	12/31/2019	Unmodified	6/19/2020
8	Winters Cemetery District – Financial Statements	Nigro & Nigro – A Professional Accountancy Corporation	6/30/2018 & 6/30/2019	Unmodified	3/31/2020
9	Yolo County Resource Conservation District – Financial Statements	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Unmodified	3/6/2019
10	Yolo County Resource Conservation District – Management Report	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Total Findings 1	3/6/2019
11	Yolo County Resource Conservation District - Management Report	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	No Exceptions Noted	3/6/2019
12	Yolo County Resource Conservation District - Financial Statements	R. J. Ricciardi Inc. Certified Public Accountants	6/30/2018	Unmodified	3/6/2019



Administrative Policies and Procedures Manual

TITLE: AUDIT FOLLOW-UP POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: POLICY	DATE: NOVEMBER 3, 2020

A. PURPOSE

This policy establishes procedures requiring all County departments and government entities with funds in the County Treasury; and/or all special districts for which the Board of Supervisors serves as to the governing body to respond to audits, including audits of services provided by contract vendors, resulting in recommendations for improvement, disallowances, or questioned costs within specific timeframes.

B. APPLICABILITY

This policy applies to all County departments and all programs and activities that are under the direct control of the Board of Supervisors or any other elected or appointed county official.

The Board of Supervisors and/or Audit Committee may direct that these standards also apply to certain other entities outside of the Yolo County government which are included as component units of the County for financial reporting purposes or for which the Board has oversight responsibilities. For such entities, all references in this policy to Department Heads and County officers or other personnel shall be understood to refer to the appropriate counterparts within such entities.

C. POLICY
Departmental Role

Primary responsibility for responding to audit reports, following up on required actions and updating the status of audit recommendations rests with the Department Head, or other County officer, charged with the responsibility for managing any program which is the subject of an audit. Where multiple County officers are involved, the County Administrator shall designate a lead department with the responsibility for coordinating responses and following up on recommended actions. Each Department Head, or other County officer, must implement for a formal audit follow-up system which includes at least the following elements:

1. For audits by outside agencies, departments will respond in writing by addressing any audit recommendations, disallowances, and questioned costs within 60 days after delivery of the audit report. If a funding source or law mandates a shorter response time, the shorter response time must be met.

For audits by the County Internal Audit division, departments shall respond in writing within 15 days of receiving the draft report. Departments may request in writing for an additional 15 days' subject to the approval of the Chief Audit Executive. This will allow the Internal Audit division to attach the department's response and/or corrective action plan to the final report before it is issued to the Audit Committee. If the Internal Audit does not receive a department's response within 30 days (or longer if the Chief Audit Executive agrees), the Internal Audit Division may elect to issue its final report without the department's written response. In these instances, departments must respond in writing to the Audit Committee.
2. Departments shall indicate whether they agree or disagree with each audit recommendation, disallowance, and questioned cost, including their specific corrective action plans, and specific time limits to implement their corrective action plans. If a funding source or law mandates a shorter period to complete a corrective action, those requirements must be met.
3. Departments will determine the allowability of any questioned costs. Final resolution must be obtained from the grantor of the funding source, if necessary.

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4. Departments will consult with the Audit Committee to resolve disagreements with the Internal Audit, or work with the Internal Audit division to resolve disagreements with other external auditors.
5. Departments will provide a status of the audit recommendations as indicated in their corrective action plan and as requested by the Internal Audit division.
6. Departments will maintain accurate records of all audit reports, significant findings and corrective actions for at least five (5) years from the date the audit report was issued, or the recommendation is implemented, whichever is later. If a funding source or another authority requires a longer retention period, the longer period must be observed.
7. Any deviation from the above system requires the approval of the Department of Financial Services, Chief Audit Executive and the County Administrator.

County Internal Audit Role

1. The County Internal Audit Division, as part of its regular work plan, will review actions taken by the County departments to implement audit recommendations, resolve questioned costs or audit issues, and determine if the audit actions contain one or more high-priority findings, as defined in the priority ranking definitions stated below. Specifically, the Internal Audit division will schedule follow-up reviews of significant audit recommendations as part of its annual audit plan to determine whether the recommendations have been appropriately addressed.
2. If an audit action contains a high-priority finding, the Internal Audit Division will request a status of each audit recommendation within 90, 120, 180 days as defined in the priority ranking definitions stated below. Internal Audit Division may perform a more in-depth review for any implemented audit recommendations.
3. As appropriate, the Internal Audit Division will inform the Audit Committee of issues identified in its follow-up reviews regarding audit recommendations, disallowances, questioned costs and any noted high-priority findings. If audit recommendations are not implemented within the timeframe specified in the corrective action plan, a County department may be requested by the Chief Audit Executive to respond in writing to the Audit Committee why the audit recommendation has not been implemented.
4. **Priority Ranking Definitions (For audits conducted by the Internal Audit division only)**

Auditors use their professional judgment to assign rankings to recommendations using the criteria and definitions listed below. The purpose of the rankings is to highlight the relative importance of some recommendations over others based on the likelihood of adverse impacts if a corrective action is not taken and the seriousness of the adverse impact that may result. Adverse impacts are situations that have or could potentially undermine or hinder the following:

- a. The quality of services departments provide to the community,
- b. The accuracy and completeness of County books, records, or reports,

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- c. The safeguarding of County assets,
- d. The County's compliance with pertinent rules, regulations, or laws,
- e. The achievement of critical programmatic objectives or program outcomes, and/or
- f. The cost-effective and efficient use of resources.

Priority 1 Issues

Priority 1 issues are control weaknesses or compliance lapses that are significant enough to warrant immediate corrective action. Priority 1 recommendations may result from weaknesses in the design or absence of an essential procedure or control, or when personnel fail to adhere to the procedure or control. These may be reoccurring or one-time lapses. Issues in this category may be situations that create actual or potential hindrances to the department's ability to provide quality services to the community, and/or present significant financial, reputational, business, compliance, or safety exposures. **Priority 1 recommendations require management's immediate attention and corrective action within 90 days of report issuance.**

Priority 2 Issues

Priority 2 issues are control weaknesses or compliance lapses that are of a serious nature and warrant prompt corrective action. Priority 2 recommendations may result from weaknesses in the design or absence of an essential procedure or control, or when personnel fail to adhere to the procedure or control. These may be reoccurring or one-time lapses. Issues in this category, if not corrected, typically present increasing exposure to financial losses and missed business objectives. **Priority 2 recommendations require management's prompt attention and corrective action within 120 days of report issuance.**

Priority 3 Issues

Priority 3 issues are the more common and routine control weaknesses or compliance lapses that warrant timely corrective action. Priority 3 recommendations may result from weaknesses in the design or absence of a procedure or control, or when personnel fail to adhere to the procedure or control. The issues, while less serious than a higher-level category, are nevertheless important to the integrity of the department's operations and must be corrected or more serious exposures could result. **Departments must implement Priority 3 recommendations within 180 days of report issuance.**

Policy Development Tracking (as applicable)			
Action	Date	Done By	Remark
1. Complete first draft	8/26/2020	KEldredge	
2. Chief Financial Officer review	8/31/2020	CRinde	
3. County Administrator review	9/10/2020	PBlacklock	
4. County Counsel review, if	9/14/2020	PPogledich	

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applicable			
5. Audit Committee review			
6. Final modification			
7. Final review by Audit Committee			
8. Adopted			

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Administrative Policies and Procedures Manual

TITLE: AUDITS CONDUCTED BY EXTERNAL ENTITIES AND FISCAL MONITORING REVIEW POLICY	DEPARTMENT: FINANCIAL SERVICES; COUNTY INTERNAL AUDIT
TYPE: POLICY	DATE: NOVEMBER 3, 2020

A. PURPOSE

This policy requires all County departments and government entities with funds in the County Treasury; and/or all special districts for which the Board of Supervisors serves as to the governing body to submit semi-annual notifications to the County Internal Audit division of audits and fiscal monitoring reviews and notify the Internal Audit at the inception and completion of any audits of their operations conducted by external entities.

B. APPLICABILITY

This policy applies to all County departments and all programs and activities that are under the direct control of the Board of Supervisors or any other elected or appointed county official.

The Board of Supervisors and or Audit Committee may direct that these standards also apply to certain other entities outside of the Yolo County government which are included as component units of the County for financial reporting purposes of for which the Board has oversight responsibilities. For such entities, all references in this policy to Department Heads and County officers or other personnel shall be understood to refer to the appropriate counterparts within such entities.

C. POLICY

Departments are required to provide semi-annual notifications of all audits and fiscal monitoring reviews completed during the reporting period. Audits and fiscal monitoring reviews are considered completed when the final results are reported in writing. Such reporting includes a copy of the audit report and/or informal reports, such as an e-mail, spreadsheet, contract discrepancy report, or annual service report card, that communicates the results of an audit or review.

Types of reports subject to this Policy include:

1. Audits and fiscal monitoring reviews of the department or its operations that were completed during the reporting period.
2. Internal audits (i.e., audits performed by departmental staff).
3. External audits performed by contractors or consultants hired by the department.
4. External audits by entities not hired by the department or the County (e.g., State or federal governmental audits).
5. Fiscal monitoring performed by departmental staff or by outside entities (e.g., daily onsite inspections, desk reviews, focused technical reviews).
6. Audits of multiple jurisdictions where Yolo County or the Department was one of the jurisdictions.

Reports “NOT” subject to this Policy

1. Audits and fiscal monitoring reviews conducted by the County Internal Audit division
2. Civil Grand Jury reports
3. Single Audit reports – either the Countywide single audit or single audits of County contractors

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- Audits and fiscal monitoring reviews that are in progress and pending completion

Semi-Annual Notifications to the County Internal Audit

County Departments must provide semi-annual notifications to the County Internal Audit division of any audit or fiscal monitoring review involving their operations that was completed during the reporting period, as defined below. Any audit or fiscal monitoring review conducted by the Internal Audit division is not included in the semi-annual notification process.

The purpose of these notifications is to ensure the Board of Supervisors is aware of significant findings of audits and fiscal monitoring reviews for each department's operations and contracted services that otherwise may not receive the benefit of Board awareness and oversight.

Notifications must be submitted following the process described below:

- Departments must semi-annually notify the County Internal Audit division of the total number of audits and fiscal monitoring reviews completed during the reporting period. This includes, but is not limited to, audit and fiscal monitoring reviews conducted by or on behalf of the department, by other government entities, or by external entities (e.g., consultants). For audit reports, a copy must also be included with the submission.
- The reporting periods consist of audits and fiscal monitoring reviews that were completed from January 1 through June 30, and from July 1 through December 31 of each year. Each department must provide the semi-annual notification to the Internal Audit division within 60 calendar days from the end of each reporting period.
- Departments are responsible for taking timely corrective actions to address all findings and recommendations. Departments must also establish timeframes for contractors to implement corrective actions and must monitor for contractor's compliance.
- If an audit or fiscal monitoring review or a portion thereof is required to be kept confidential by provision of law, departments must comply with this policy consistent with the law governing confidentiality. Accordingly, departments shall provide information required by this policy only to the extent permissible by the law governing confidentiality.

Semi-annual notifications will be placed on the Audit Committee's agenda for ongoing retention and tracking.

Notifications of Audits Conducted by External Entities

Departments must immediately notify the County Internal Audit division at the time they become aware of a planned external audit of their operations by sending the Internal Audit a notification specifying the program or activity being audited, the entity conducting the audit, the audit scope and period covered, and anticipated start and completion dates.

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4. County Counsel review, if applicable	9/14/2020	PPogledich	
5. Audit Committee review			
6. Final modification			
7. Final review by Audit Committee			
8. Adopted			