

YOLO COUNTY AUDIT SUB-COMMITTEE

MINUTES OF MEETING NOVEMBER 12, 2019

County Administration Building, County Admin Room
625 Court Street
Woodland, CA 95695

Members present: Gary Sandy (Supervisor), Duane Chamberlain (Chair – Supervisor)

Members excused: None.

Others present: Kim Eldredge, Noemy Mora-Beltran, David Estrada (Internal Audit).

Recorded by Kim Eldredge

- 1) **Call to order.** Duane Chamberlain called the meeting to order at 9:30 AM with Gary Sandy in attendance. Quorum was formed.
- 2) **Approval of agenda.** The agenda was reviewed and approved; agenda adopted (Chamberlain/Sandy).
- 3) **Introductions.** Members above in attendance.
- 4) **Follow-up of item from 8/20/2019 meeting.** There were no follow-up items open from prior meeting.
- 5) **Public comment.** There were no public comments.
- 6) **Approval of the 8/20/2019 meeting minutes.** Accepted and approved (Chamberlain/Sandy).
- 7) **Receive verbal report on status of current engagements of the Division of Internal Audit Activity.** Kim Eldredge provided an update on the internal audit activity and status of current engagements.

Project Name	Status
County-wide Payroll	In-progress. Started 11/04/2019; reviewing internal controls. Received some push back from the department head regarding fees. Kim will talk with county management on a solution for audit billings.
Preliminary Risk Assessment-Cash	In-progress. Starting project today. The audit team will perform a cash count on all department revolving funds.
PCard Cont Auditing	In-progress. Auditor is performing data analytics of purchase card transactions.
Whistleblower	Not started. Kim needs to talk with county management on policy.
Audit report release	Not started. Kim needs to talk with county management on policy.

Next meeting, Kim will provide a status of all corrective actions (audit recommendations). The report of corrective actions are reported to the Audit Sub-Committee annually. Gary Sandy requested to see a report of corrective actions on a quarterly basis.

- 8) **Receive verbal report on the Internal Control Review of the Treasury on Wire Transfer/ACH Transactions.** Noemy Mora-Beltran provided the Committee with an Audit Fact Sheet of the Internal Control Review of the Treasury on Wire Transfer/ACH Transactions describing the audit findings/recommendations.
- 9) **Discuss the Division of Internal Audit’s Training Program.** David Estrada informed the Committee of the three (3) On-Demand videos (Preparing for an audit, Data Analytics and Ethics & Fraud) that the division will be working on this audit plan year. David also showed the Committee an excerpt of the video Preparing for an audit.
- 10) **Approval of meeting calendar for year 2020.** Kim Eldredge provided the Committee with some proposed dates/times of next year meetings. The Committee approved the proposed dates/time listed below.

Proposed Dates	Proposed Times
Tuesday, March 17, 2020	9:30 to 10:30 AM
Wednesday, May 6, 2020	9:30 to 10:30 AM
Tuesday, September 8, 2020	9:30 to 10:30 AM
Tuesday, November 10, 2020	9:30 to 10:30 AM

- 11) **Confirm next meeting date.** March 17, 2020
- 12) **Committee Member and Staff Announcements.** There were no committee member and staff announcements.
- 13) **Adjournment.** Meeting adjourned at 10:30 AM.