

YOLO COUNTY AUDIT COMMITTEE

MINUTES OF MEETING April 29, 2021

Note: This meeting was held via teleconference, pursuant to the Governor's Executive Order N-29-20 (March 17, 2020).

Members present on the call:	Gary Sandy (Chair - Supervisor), Angel Barajas (Supervisor), Larry Raber (Public Member)
Members excused:	None.
Others present on the call:	Kim Eldredge, Noemy Mora-Beltran, Douglas Port and Navpreet Ghuman (Internal Audit).
Moderator:	Kim Eldredge
Recorded by:	Noemy Mora-Beltran

- 1) **Call to order.** Gary Sandy called the meeting to order at 10:02 AM with Angel Barajas (left meeting at 10:47 am), Larry Raber in attendance. Quorum was formed.
- 2) **Introductions.** Members and Internal Audit above were on the call.
- 3) **Approval of agenda.** The agenda was reviewed and approved; agenda adopted (Raber/Barajas).
- 4) **Follow-up of items from 11/10/2020 meeting.**
Kim Eldredge discussed two incident emails sent to the internal audit email; 1) Contractor not paid for services performed at Health & Human Services Agency. HHSa resolved the matter and contractor has been paid; 2) Taxpayer complained of treatment at the Department of Financial Service's public counter and penalty incurred on property taxes. Chad Rinde, Chief Financial Officer resolved both matters with the taxpayer. No further follow-up needed.
- 5) **Public comment.** Kim Eldredge reported that no public comments were received for the record.
- 6) **Approval of the 11/10/2020 meeting minutes.** Minutes received and filed. No corrections needed.
- 7) **Receive staff report on the status of the Division of Internal Audit Activity of current engagements and the release of audit reports since last meeting; (Eldredge)**
Kim Eldredge provided a status of current engagements: Accounts Payable Audit deferred to FY21-22; Payroll Audit-Carry Forward and Contracting & Procurement Audit in-progress, but slow due to delay of supporting documents from the departments. Whistleblower project-draft Fraud, Waste, & Abuse Policy planned for review by the Committee in July 2021; and the Sheriff Cash Audit and Continuous Purchase Card Audit scheduled for May 2021.
- 8) **Discuss status update of audit recommendations for the Countywide Telecommuting Audit (2/04/2021); (Eldredge).**
Kim Eldredge provided a staff report on the audit recommendations and management response.
- 9) **Receive staff report on the Proposed Audit Plan FY21/22; (Eldredge).**
Kim Eldredge discussed the proposed audit plan in detail. The estimated budget hours included 4 FTEs. It was noted that the limited-term auditor was pending approval by the Yolo County Board of

Supervisors in the annual budget. Kim will bring back the proposed audit plan with the adjusted hours for the limited-term auditor at the next meeting in July.

- 10) **Approve the Proposed Audit Plan FY21/22 with recommended changes; (Eldredge).**
Proposed Audit Plan FY21/22 was not approved.
- 11) **Confirm next meeting date.** The next meeting is scheduled for July 29, 2021 at 10:00-11:30 a.m.
- 12) **Committee Member and Staff Announcements.** There were no committee member and staff announcements.
- 13) **Adjournment.** Meeting adjourned at 11:21 a.m.