

YOLO COUNTY AUDIT COMMITTEE

MINUTES OF MEETING July 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) and Larry Raber (Public Member).

Members excused: Angel Barajas (Supervisor)

Others present on the call: Kim Eldredge, Noemy Mora-Beltran, and Navpreet Ghuman (Internal Audit) and Ryan Pistoichini, Procurement Manager.

Moderator: Kim Eldredge

Recorded by:

- 1) **Call to order.** Gary Sandy called the meeting to order at 10:00 AM with Larry Raber in attendance and Angel Barajas absent. 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/Sandy).
- 4) **Follow-up of items from 4/29/2020 meeting.** Kim Eldredge reported that no follow-up items were noted.
- 5) **Public comment.** Kim Eldredge reported that no public comments were received for the record.
- 6) **Approval of the 4/29/2021 meeting minutes.** The meeting minutes were approved. (Raber/Sandy).
- 7) **Receive staff report on the Purchase Card Continuous Auditing report (7/21/2021); (Mora-Beltran/Pistoichini).**
Noemy Mora-Beltran provided a staff report on the audit recommendations and management response. Ryan Pistoichini, Procurement Manager, provided an explanation on items purchased within the review period and improvements made thus far with the purchase card program with increased training and enforcement of violations per County Policy.
- 8) **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: Payroll Audit-Carry Forward, Whistleblower project update, and Special Project-YCTD additional review. Larry requested that the status report include a column for high/med/low and reason for priority to give context on which projects are rated with high risk.
- 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 3 FTEs with the limited-term auditor's salary and benefits moved to professional services to help the division get audits completed timelier. The audit plan also included three projects planned for

outsourcing (Network and Web Application Penetration Tests, Access Review Audit, Fleet Audit, and CW Risk Assessment). Supervisor Sandy requested a follow-up on the Sheriff's Report for the Inmate Welfare Fund.

- 10) **Approve the Proposed Audit Plan FY21/22 with recommended changes; (Eldredge).**
Proposed Audit Plan FY21/22 was approved. (Raber/Sandy)
- 11) **Confirm next meeting date.** The next meeting is scheduled for October 28, 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.