

YOLO COUNTY AUDIT COMMITTEE

MINUTES OF MEETING October 28, 2021

Note: This meeting was held via teleconference, pursuant to the Government Code section 54953(e)(1) (as amended by Assembly Bill 361)

Members present on the call: Larry Raber (Public Member) and Angel Barajas (Supervisor)

Members excused: Gary Sandy (Chair – Supervisor)

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

Moderator/Recorded by: Kim Eldredge

- 1) **Call to order.** Larry Raber called the meeting to order at 10:01 AM with Angel Barajas in attendance. Gary Sandy absent. Quorum was formed.
- 2) **Introductions.** Members and Internal Audit above were on the call.
- 3) **Approval of agenda.**
Larry requested an item to be added to the consent agenda to authorize remote public meetings as recommended by the County Health Officer Dr. Sisson to reduce the spread of COVID-19 and the newly enacted Assembly Bill 361 (amending Brown Act to hold remote meetings during a state of emergency and when state or local officials impose or recommend measures to promote social distancing). And, to accept the meeting minutes for 7/29/2021 as receive and file but move to approve at the next scheduled meeting due to one member not being present to approve minutes. Approved (Raber/Barajas).
- 4) **Follow-up of items from 7/29/2021 meeting.** Kim Eldredge reported that the committee requested a follow-up to the Sheriff's report for the Inmate Welfare Fund. The Sheriff submitted their annual report for 2018-19 to 2020-21 to comply with Penal Code Section 4025(d) approved by the Yolo County Board of Supervisors on 8/31/2021.
- 5) **Public comment.** Kim Eldredge reported that no public comments were received for the record.

Consent Agenda

- 6) **Approve prior meeting minutes 7/29/2021;** Moved to next scheduled regular meeting on 1/27/2022.
- 7) **Receive and file Summary of Audits 2021 for County, Non-County, JPAs, and Special Districts.**

Added item: Authorize Remote Public Meeting as recommended by County Health Officer and newly enacted Assembly Bill 361.

Consent agenda approved. (Barajas/Raber).

Regular Agenda

- 8) **Receive staff report on the Countywide Payroll Audit report (9/30/2021). (Mora-Beltran/Lara).**

Noemy Mora-Beltran provided a staff report on the audit recommendations and management response. Alberto Lara, Human Resources Director, provided an explanation on findings noted within the report and agreed to provide regular updates to the committee at future meetings.

- 9) **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: Special Project-YCTD additional review and Cash-Department – Sheriff-waiting on management responses; Cash Department – Assessor/Clerk-Recorder/Elections-project started; Capital Project Audit-delayed due to conflicts with other audits; and Treasury Cash Count Qtr. 1 9/30-completed. For On-call Audit Services, received 7 proposals and waiting for evaluation of bids. Other high priority projects are the Follow-up Audits and Testing of Corrective Action Plan expected to launch Oct/Nov and report back to the committee in January 2022 and the Special Project Assignment with Health & Human Services for fiscal monitoring of subrecipients for federal grants. Larry asked if the Network and Web Application Penetration Tests and Internal Audits projects are relied upon by the external auditors when assessing their own work and timing of those projects. Kim will reach out to the County's external auditors and report back to the committee.

- 10) **Approve meeting calendar for year 2022.**

Meeting calendar was approved. (Barajas/Raber)

- 11) **Confirm next meeting date.** The next meeting is scheduled for January 27, 2022, 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 11:20 a.m.