

YOLO COUNTY AUDIT SUBCOMMITTEE

MINUTES OF MEETING January 27, 2022

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: Gary Sandy (Chair – Supervisor), Larry Raber (Public Member) and Angel Barajas (Supervisor)

Others present on the call: Noemy Mora-Beltran and Navpreet Ghuman (Internal Audit) and Denny Cheuk, Chief of Finance – Sheriff’s Office.

Excused absence: Kim Eldredge, Audit Manager

Moderator/Recorded by: Noemy Mora-Beltran

- 1) **Call to order.** Gary Sandy called the meeting to order at 10:03 AM with Larry Raber and Angel Barajas in attendance. Quorum was formed.
- 2) **Introductions.** Members, Internal Audit, and Mr. Cheuk above were on the call.
- 3) **Approval of agenda.**
Noemy mentioned a conflict with the next scheduled meeting date with a change to April 6th at 10:00 to 11:30 am. Agenda amended and approved. (Raber/Barajas)
- 4) **Follow-up of items from 10/28/2021 meeting.**
 - a. Inquiry to Yolo County’s external auditors regarding reliance/timing of Internal Audit projects when assessing their own work.

Noemy reported that the internal audit reports are reviewed and evaluated by the external auditors as part of their risk assessment and design of audit procedures. They also inquire of any cybersecurity work completed.

- 5) **Public comment.** Noemy Mora-Beltran reported that no public comments were received for the record.

Consent Agenda

- 6) Renew authorization for remote (teleconference/videoconference) meetings by finding, pursuant to Assembly Bill 261, that (a) the COVID-19 pandemic state of emergency is ongoing, and (b) local officials continue to recommend measures to promote social distancing.
- 7) Approve prior meeting minutes 7/29/2021 and 10/28/2021.
- 8) Receive Purchase Card Continuous Auditing report – January to June 2021 (1/20/2022)

Consent agenda approved. (Barajas/Raber).

Regular Agenda

9) **Receive staff report on the Cash Department Audit – Sheriff report (11/22/2021) (Mora-Beltran/Cheuk).**

Noemy Mora-Beltran provided a staff report on the audit recommendations and management response. Denny Cheuk, Sheriff’s Chief of Finance, provided an explanation on findings noted within the report.

10) **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)**

Noemy Mora-Beltran provided a status of current engagements: Special Project-YCTD additional review, Cash-Department – Sheriff, Purchase Card Continuous Audit (January to June 2021)-completed; Cash Department – Assessor/Clerk-Recorder/Elections-wrapping up draft report; Cash Department – District Attorney-started; and Capital Project Audit-anticipated to be completed in February. For On-call Audit Services, selected 3 vendors and waiting on contracts. Other high priority projects are the Follow-up Audits and Testing of Corrective Action Plan expected to launch Jan/Feb.

11) **Confirm next meeting date.** The next meeting is scheduled for April 6, 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 10:50 a.m.