

YOLO COUNTY AUDIT SUBCOMMITTEE

MINUTES OF MEETING April 6, 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: Kim Eldredge, Noemy Mora-Beltran and Navpreet Ghuman (Internal Audit).

Moderator/Recorded by: Noemy Mora-Beltran
Kim Eldredge

- 1) **Call to order.** Gary Sandy called the meeting to order at 10:02 AM with Larry Raber and Angel Barajas in attendance. Quorum was formed.
- 2) **Introductions.** Members and Internal Audit above were on the call.
- 3) **Approval of agenda.**
Agenda amended and approved. (Barajas/Raber)
- 4) **Follow-up of items from 1/27/2022 meeting.** No items for follow-up were discussed.
- 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 1/27/2022.
- 8) Receive Cash Department Audit - Assessor/Clerk-Recorder/Elections report (2/18/2022)
- 9) Receive Annual Reporting of Organizational Independence of the internal audit activity
- 10) Receive Self-Assessment Report on Internal Audit Activity
Consent agenda approved. (Barajas/Raber).

Regular Agenda

11) 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: HHSA Dept Cash Audit, Cell Phone Audit, Capital Project Audit – in-progress; CW Accounts Payable Audit, Network and Web Application Tests O/S – planned for May 2022; Inmate Welfare Fund AUP and Fleet Audit – scheduled for April with an anticipated completion date by June 30, 2022; Contract/Procurement Audit and Payroll Follow-up and Access Review Audit O/S - Carry forward due to Infor implementation to CloudSuite and county resources unavailable to provide assistance for docs or interviews. Whistleblower Hotline and Report of Fraud Waste, and Abuse Policy in-progress, working with NAVEX for hotline and developing policy with review from county officials. Larry asked should internal audit monitor the controls, deliverables being met, and timeliness of project completion for these countywide system projects. Kim will talk more with On-Call Audit services for their opinions.

12) Receive staff report on resolution of audit findings and recommendations; (Eldredge)

Kim Eldredge provided a staff report on the resolution of audit findings and recommendations. The internal audit activity implemented a new tracking system within their current electronic workpaper system. The audit team entered the last three years of audit recommendations with cooperation from the departments for status updates. Reporting to the committee will be every six months and an annual report with a comparison from year to year on progress of completion.

13) Approve revised meeting calendar for year 2022.

Proposed Dates	Proposed Time
July 6, 2022	10:00-11:30 am
October 5, 2022	10:00-11:30 am

Kim to add a special meeting in September to go over the countywide risk assessment and three-year audit plan by Baker Tilly. Approved (Barajas/Raber)

14) Confirm next meeting date. The next meeting is scheduled for July 6, 2022, at 10:00-11:30 a.m.

15) Committee Member and Staff Announcements. There were no committee member and staff announcements.

16) Adjournment. Meeting adjourned at 11:10 a.m.