

YOLO COUNTY AUDIT SUBCOMMITTEE

MINUTES OF SPECIAL MEETING September 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) and Adriane McCoy, Tiffany McCoy, Woody Battle, and Yevgen Pavlyk (Baker Tilly).

Moderator/Recorded by: Noemy Mora-Beltran
Kim Eldredge

- 1) **Call to order.** Gary Sandy called the meeting to order at 10:00 AM with Larry Raber in attendance. Angel Barajas arrived later in the meeting. Quorum was formed.
- 2) **Introductions.** Members and Internal Audit above were on the call.
- 3) **Approval of agenda.**
Agenda approved.
MOVED BY: Larry Raber / SECONDED BY: Gary Sandy
AYES: 2
NOES: 0
ABSTAIN: 0
ABSENT: 1
- 4) **Public comment.** Noemy Mora-Beltran reported that no public comments were received for the record.

Regular Agenda

- 5) **Receive Risk Assessment Report and Proposed Three-Year Internal Audit Plan (Baker Tilly/Eldredge)**
Tiffany McCoy from Baker Tilly presented the results of the Countywide Risk Assessment and Three-Year Annual Internal Audit Plan. The firm used eight risk factors when evaluating inherent risks (compliance risk, governance risk, financial/accounting risk, information technology risk, human resources/people risk, production/operations risk, reporting risk, and strategy/planning risk). From their evaluation, four high-level risk themes were found in areas of business systems utilized, funding concerns, staffing demands, and control environment/policies and procedures. Baker Tilly emphasized they will work with internal audit to ensure that additional detail will be added within the RSM tool to include high risk audit projects for future plans. Topic of discussion was accounting estimates for pension obligations and the yolo county landfill and the controls around those estimates and calculations. Kim will reach out to the county’s external auditor to determine if an additional audit project needs to be added within the audit plan.

- 6) **Approve the Proposed Three-Year Internal Audit Plan with recommended changes (Eldredge)**
The Committee approved the plan as amended and subject to changes as necessary. (Raber/Barajas)

MOVED BY: Larry Raber / SECONDED BY: Angel Barajas

AYES: 3

NOES: 0

ABSTAIN: 0

ABSENT: 0

- 7) **Confirm next meeting date.** The next meeting is scheduled for October 5, 2022, at 10:00-11:30 a.m.
- 8) **Committee Member and Staff Announcements.** There were no committee member and staff announcements.
- 9) **Adjournment.** Meeting adjourned at 10:54 a.m.