

YOLO COUNTY AUDIT SUBCOMMITTEE

MINUTES OF MEETING October 5, 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), David Showalter, David Morris, and Karlee Ransom (Eide Bailly).

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. (Raber/Sandy)
- 4) **Follow-up items from prior meetings (if any).** No items from 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 361, 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 4/06/2022 and 9/06/2022.
- 8) Receive Cash Department Audit – District Attorney report (4/08/2022)
- 9) Receive Cash Department Audit – Health & Human Services Agency report (6/24/2022)
- 10) Receive Inmate Welfare Fund Agreed Upon Procedures report (7/12/2022)
- 11) Summary of Audit Reports received by June 30, 2022 – County and Non-County

Consent agenda approved. (Raber/Sandy)

Regular Agenda

- 12) **Receive staff report on the Fleet Audit report (8/12/2022); (Eldredge/Eide Bailly)**
David Morris from Eide Bailly provided a presentation of the Fleet Audit to the committee. Several control weaknesses were noted with eleven audit recommendations. Gary Sandy requested that a meeting be scheduled with both supervisors to discuss next steps. Kim Eldredge will schedule meetings with each supervisor in a separate meeting.
- 13) **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: CF Capital Projects and CW Accounts Payable-drafting reports; Peer Review-Napa and Yolo-started; Whistleblower Hotline-kickoff completed with anticipated completion date by Jan/Feb; Subrecipient Compliance Monitoring project-kickoff conducted later today; and Payroll Processing project began scoping project. Limited scope cash audits will be started next week.
- 14) **Confirm next meeting date:** To be determined
- 15) **Committee Member and Staff Announcements.** There were no committee member and staff announcements.
- 16) **Adjournment** (Approximately 10:50 a.m.)