

YOLO COUNTY AUDIT SUBCOMMITTEE

MINUTES OF MEETING February 6, 2023

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 8:33AM with Angel Barajas and Larry Raber in attendance. Quorum was formed.

2) **Introductions.** Members and Internal Audit above were on the call.

3) **Approval of agenda.**
Kim Eldredge requested a correction to the agenda for the call to order and adjournment times.

Agenda approved. (Raber/Barajas)

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 10/05/2022.

Consent agenda approved. (Raber/Barajas)

Regular Agenda

8) **Discuss Yolo County Internal Audit Peer Review report; (Eldredge)**
Kim Eldredge presented the Yolo County Internal Audit Peer Review report conducted by Napa County Internal Audit. The peer review results concluded as a generally conforms (clean review). The peer review team suggested three continuous improvements with the updating the internal audit charter and to provide reports to the full Board of Supervisors, consider adopting additional KPIs to specifically measure engagements' efficiencies and effectiveness, and expand on performance audits

with audit procedures that include assessments of program effectiveness and efficiencies in its annual audit plan.

9) **Review Yolo County Internal Audit Charter revisions, approve changes, and recommend for approval by the Yolo County Board of Supervisors (Eldredge)**

Kim Eldredge presented an updated internal audit charter using the Institute of Internal Auditors model. The revised charter includes the peer review recommendations to add the Quality Assurance and Improvement program. Committee members provided feedback and requested a separate meeting to go over the charter individually. Kim will schedule a meeting with the County Administrator for additional information on the vision of the internal audit structure.

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)**

Kim Eldredge provided a status of current engagements: CF Capital Projects and CW Accounts Payable-finishing draft reports/scheduling exit conferences; Peer Review-Napa and Yolo-completed; Whistleblower Hotline completed-discussing hotline with department leadership this week with a “go live” date in March; Subrecipient Compliance Monitoring completed-working with on-call auditors for reviews; Payroll Processing project-consulted with external auditors may cancel project due to work already being performed; Cash Audits on track; Policies and Procedures review and Purchase Card planned to start in March; Risk Management project may be covered in another audit completed - will discuss with IT Director.

11) **Discuss remote meetings pursuant to Brown Act and approve future meeting locations (Eldredge)**

Kim Eldredge presented the committee with the memorandum provided by the Yolo County Counsel, Philip Pogledich where the expiration of the Governor’s emergency proclamation, local legislative bodies will have to return to in-person meetings, with limited exceptions by March 1, 2023. Future meetings will be in-person. Approved by (Barajas/Raber)

12) **Approve meeting calendar for 2023**

Preferred Month	Proposed Time
April 19, 2023	10:00-11:00 am
July 19, 2023	10:00-11:00 am
October 25, 2023	10:00-11:00 am

Approved by (Barajas/Raber)

13) **Confirm next meeting date:** April 19, 2023

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

15) **Adjournment** (Approximately 9:37 a.m.)