

**Meeting of the
Audit Subcommittee
Yolo County
November 9, 2023
10:00 a.m.**

All meetings of the Yolo County Audit Subcommittee will be held in person at the Yolo County Administration Building, located at 625 Court Street, Woodland, Room 202. Please note: Zoom participation will no longer be supported.

If you have anything that you wish to be distributed to the Committee and included in the official record, please contact Kim Eldredge, Audit Manager at least two (2) working days before the meeting at 530-666-8190 ext. 9204 or kim.eldredge@yolocounty.org.

Committee Members:

Chair Angel Barajas	(Board of Supervisors – Voting)
Mary Vixie Sandy	(Board of Supervisors - Voting)
Vice-Chair, Lawrence Raber	(Public Member – Voting)

Yolo County Internal Audit Staff

Kim Eldredge	(Audit Manager – Non-voting)
Noemy Mora-Beltran	(Senior Auditor – Non-voting)

10:00 pm Call to Order

- 1. Introductions and welcome Supervisor Vixie Sandy.**
- 2. Roll Call.**
- 3. Approval of Agenda.**
- 4. Follow-up of items from prior meeting (if any).**
 - a. Receive and file Cash Department Audit – Library and Countywide Accounts Payable Audit
- 5. Public Comment**

This item is reserved for persons wishing to address the Committee on any related matters that are not otherwise on this meeting agenda. Public comments on matters listed on the agenda shall be heard at the time the matter is called. As with all public comment, members of the public who wish to address the Committee are customarily limited to 3 minutes per speaker, but an extension can be provided at the discretion of the chair.

CONSENT AGENDA (5 min.)

- 6. Approve prior meeting minutes 8/10/2023.**
- 7. Receive Countywide Purchase Card Audit 10/24/2023.**
- 8. Summary of audit reports received by June 30, 2023 – County and Non-County**

REGULAR AGENDA

- 9. Receive presentation of IT Governance & Strategy Audit (Baker Tilly) (15 min.)
- 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/Mora-Beltran) (5 min.)
- 11. Update on recruitment of Audit Manager and audit staff positions (Eldredge) (5 min.)
- 12. Discuss Internal Audit Reporting Lines (Eldredge) (10 min.)
- 13. Approve FY23-24 Proposed Annual Audit Plan with recommended changes (Eldredge) (10 min.)
- 14. Approve option to extend contract with On-Call Audit firms for an additional twelve (12) month period (Eldredge) (5 min.)
- 15. Approve meeting calendar for 2024 (5 min.)

Preferred Month	Proposed Time
February 1, 2024	10:00-11:00 am
April 18, 2024	10:00-11:00 am
July 18, 2024	10:00-11:00 am
October 24, 2024	10:00-11:00 am

- 16. Confirm next meeting date: February 1, 2024.
- 17. Adjournment (Approximately 11:00 a.m.)

Public records that relate to any item on the open session agenda for a regular meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Committee. Public records are available for inspection by contacting Kim Eldredge, Audit Manager at 530-666-8190 ext. 9204 or kim.eldredge@yolocounty.org and meeting materials can be inspected at County offices located at 625 Court Street, Woodland, CA 95695; those interested in inspecting these materials are asked to call 530-666-8190 ext. 9204 to make arrangements. The documents are also available on the County of Yolo Financial Oversight Committee website located at: <https://www.yolocounty.org/general-government/general-government-departments/financial-services/financial-oversight-committee>.