

# YOLO COUNTY FINANCIAL OVERSIGHT COMMITTEE

## MINUTES OF MEETING August 11, 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: Gary Sandy, Chair (Supervisor), Larry Raber, Vice-Chair (Public Member), Richard Horan (Public Member), Crissy Huey (Education), and Kristin Sicke (Special District).

Others present: Gerardo Pinedo (CAO), Chad Rinde (CFO), Tom Haynes (Asst. CFO), Sou Xiong (Treasury), Melissa Patterson (Budget), Holly Alves (Accounting), Allison Kaune and Sarah Meacham (PFM), Brandon Young and James Butera (LSL), Kim Eldredge and Noemy Mora-Beltran (Internal Audit), Alberto Lara (HR Director), and Lee Gerney (ITS Director).

Moderator: Noemy Mora-Beltran

Recorded by Kim Eldredge

- 1) **Introductions.** Welcomed Gerardo Pinedo the new CAO to the committee. Staff returned to their original position's CFO and Asst. CFO.
- 2) **Call to Order.** Gary Sandy called the meeting to order at 10:03 a.m. with members Larry Raber, Richard Horan, Crissy Huey, and Kristin Sicke were in attendance. Quorum was formed. Kimberly McKinney and Angel Barajas absent.
- 3) **Follow-up of items from prior meeting.**
  - a. Chad to invite Human Resources Director to a meeting to discuss the county hiring challenges and fiscal impacts.

Alberto Lara, HR Director provided data on the recruitment and retention within Yolo County. For fiscal year 2022-23, the county has 1814 funded FTEs and as of 6/30/22 281 vacancies throughout the County. HHSA the County's largest department has alone 136 of those vacancies. HR is working with the new director of HHSA to address these vacancies which impact the County's programs for the mental health, children, and welfare to retain existing employees and incentives for those to come to work for HHSA. The Sheriff's Office is another area where efforts to recruit is underway with a pilot program for a sign-in bonus for new Deputy Sheriffs and Corrections Officers. Similar pilots will be explored with other departments.

- 4) **Approval of Agenda.**  
Agenda reviewed and approved.

MOVED BY: Kristin Sicke / SECONDED BY: Crissy Huey  
AYES: 5  
NOES: 0  
ABSTAIN: 0  
ABSENT: 2

- 5) **Public Comment.** There were no public comments.

### **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) meeting in person would present imminent risks to the health or safety of attendees.
- 7) Approval of the prior meeting minutes 5/12/2022.
- 8) Receive Treasury audit report for quarter ended 3/31/2022.

Consent agenda approved.

MOVED BY: Kristin Sicke / SECONDED BY: Richard Horan

AYES: 5

NOES: 0

ABSTAIN: 0

ABSENT: 2

- 9) **Receive staff report on the status of current engagements and the release of audit reports since last meeting from the Division of Internal Audit (Eldredge).** Kim Eldredge gave a status of current audit engagements and reports completed since last meeting: CW Accounts Payable audit, Capital Project Audit, CW Wireless Communications Device Audit aka Cell Phone Audit are all in-progress; Cash Department Audit-HHSA, Cash Department Audit-District Attorney, and Inmate Welfare Fund AUP are completed. Lee Gerney, Director of ITS provided an update on the Network and Web Application Penetration Tests.
- 10) **Receive staff report on the status of interim audit work for ACFR 6/30/22 and Single Audit report from the Independent Auditor's (LSL/Alves).** Brandon Young, Partner and James Butera, Manager (LSL) provided a status report on the interim audit work completed. James will handle the County's audit moving forward. The Single Audit report was discussed, and 7 programs were tested including the CARES Act. One significant finding was found in the 477 Cluster for a late report filing in July 2020. No repeat findings in this report. Next year the ARPA funding will be required for testing.
- 11) **Receive staff report on budget update (Patterson).** Melissa Patterson announced that this was her last budget update and will be leaving the County for another opportunity and thanked the committee for their support. For the budget update, Melissa reported that there is no variance report in today's packet due to the budget not being closed. The budget staff however is working on the carry-forward review to move encumbrances and appropriation commitments to the next year's budget FY22-23.
- 12) **Receive report on the Treasury Pool Investment Activity for the 2nd Quarter ended June 30, 2022 (PFM/Xiong).** Allison Kaune and Sarah Meacham (PFM) provided an economic update and overview of the investment portfolio performance for the 2<sup>nd</sup> Calendar Quarter through 6/30/2022.
- 13) **Discuss results from the FOC Meeting survey (Haynes).** Tom Haynes provided an update of the survey with 5 responses received and will leave the survey open to allow for more responses. Tom will provide the survey results and recommendations at the next meeting.

14) **Confirm next meeting date.** November 10, 2022 at 10:00 to 11:30 a.m.

15) **Committee Member and Staff Announcements.** Chad Rinde mentioned that he had extended LSL contract option for one year to have the auditors begin 6/30/22 interim work. Normally, Chad would have requested input from this committee prior to extending the contract but due to staffing changes this was missed. Next year, Chad will obtain feedback from this committee for any performance concerns of the external auditors before extending any contract or action for request for proposal.

16) **Adjournment.** Meeting Adjourned at 11:19 a.m.