

**Meeting of the  
Yolo County Audit Subcommittee  
September 12, 2024  
11:30 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 Nathan Lugo, Audit Manager at least two (2) working days before the meeting at 530-666-8668 or [nathan.lugo@yolocounty.gov](mailto:nathan.lugo@yolocounty.gov).

**Committee Members:**

Chair, Mary Vixie Sandy	(Board of Supervisors – Voting)
Jim Provenza	(Board of Supervisors - Voting)
Lawrence Raber	(Public Member – Voting)

**Yolo County Internal Audit Staff**

Nathan Lugo	(Audit Manager – Non-voting)
Noemy Mora-Beltran	(Senior Auditor – Non-voting)

**11:30 Am Call to Order**

- 1. Introductions.**
- 2. Roll Call.**
- 3. Approval of Agenda.**
- 4. Follow-up of items from prior meeting (if any).**
  - a. Update on Subcommittee membership

**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**

- 6. Approval of prior meeting minutes for 6/13/2024**
- 7. Summary of audit reports received by June 30, 2024 – County, Special Districts, JPAs, and Other Entities**

## REGULAR AGENDA

- 8. Update Regarding Audit Subcommittee Membership and Request for Additional Time for Analysis**
- 9. Receive Update on the Division of Internal Audit and Ongoing Audits (Mora-Beltran/Lugo)**
- 10. Review and Approve FY2024-25 Proposed Annual Audit Plan (Lugo)**
- 11. Recommendation to Transition from IIA Red Book Standards to GAO Yellow Book Standards (Lugo)**
- 12. Subcommittee comments and questions**
- 13. Confirm next meeting date: November 14, 2024, at 11:30 to 12:30 pm**
- 14. Adjournment (Approximately 12:30 p.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 Nathan Lugo, Audit Manager at 530-666-8668 or [nathan.lugo@yolocounty.gov](mailto:nathan.lugo@yolocounty.gov) 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 530-666-8668 to make arrangements. The documents are also available on the County of Yolo Financial Oversight Committee website located at: <https://www.yolocounty.org/government/general-government-departments/financial-services/financial-oversight-committee>.