

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
May 15, 2020 – 10:00 a.m.

MEMBERS PRESENT:

Supervisor Nathan Magsig, Audit Committee Chairman
Daniel Cederborg, County Counsel, Audit Committee Vice-Chairman
Steve Rapada, Board of Supervisor Assistant, sitting in for Supervisor Sal Quintero
Debbie Paolinelli, Assistant County Administrative Officer, sitting in for Jean Rousseau, County Administrative Officer
Elizabeth Diaz, Public Defender, Co-Department Heads Council
Manuel Vilanova, Public Member
Kulwinder Brar, Public Member

Pursuant to California Governor Gavin Newsom's Executive Order, N-25-20 on March 12, 2020, relating to the convening of public meetings in light of the COVID-19 pandemic, Vice-Chairman Daniel Cederborg, Member Elizabeth Diaz, Member Manuel Vilanova, and Member Kulwinder Brar attended the meeting via teleconference and participated in the meeting to the same extent as if they were present.

Call to Order: Chairman Magsig called to order the regular meeting of the Audit Committee (Committee) on May 15, 2020 at 10:00 a.m. in the Board of Supervisors' Chambers.

1. Pledge of Allegiance

- Steve Rapada lead all in attendance with the Pledge of Allegiance.

2. Approve Agenda

- A motion was made by Chairman Magsig, seconded by Steve Rapada, and carried 7-0 to approve the May 15, 2020 agenda.

3. Public Presentations

- This portion of the meeting is reserved for persons desiring to address the Committee briefly on any matter not on this agenda within the Committee's subject matter jurisdiction.
- There being none, the Committee proceeded to hear the next item on the agenda.

4. Approval of December 13, 2019 and January 10, 2020 Audit Committee Meeting Minutes

- A motion was made by Steve Rapada, seconded by Debbie Paolinelli, and was carried 7-0 to approve the December 13, 2019 and January 10, 2020 Audit Committee Meeting Minutes.

5. Agenda Items

Consent Items

a) Approve Quarterly Fraud Report covering January 1, 2020 to March 31, 2020

- A motion was made by Steve Rapada, seconded by Elizabeth Diaz, and was carried 7-0 to approve Agenda Item 5a.

Discussion and Action Items

b) Review and accept the County of Fresno Single Audit Report for the year ended June 30, 2019

- Megan Marks, Accounting and Financial Division Chief, FR&A, introduced the item and Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, presented the item.

- There being no public comments, a motion was made by Steve Rapada, seconded by Elizabeth Diaz, and was carried 7-0 to accept Agenda Item 5b.

c) Review and accept the County of Fresno Agreed Upon Conditions Report to Increase Efficiency, Internal Controls, and/or Financial Reporting for the year ended June 30, 2019

- Megan Marks, Accounting and Financial Division Chief, FR&A, introduced the item and Eric Xin Engagement Partner, Brown Armstrong Accountancy Corporation, presented the item.
- There being no public comments, a motion was made by Steve Rapada, seconded by Debbie Paolinelli, and was carried 7-0 to accept Agenda Item 5c.

d) Review and approve the County of Fresno Inmate Welfare Trust Fund Agreed Upon Procedures Report for the year ended June 30, 2019

- Megan Marks, Accounting and Financial Division Chief, FR&A, introduced the item and Eric Xin Engagement Partner, Brown Armstrong Accountancy Corporation, presented the item.
- There being no public comments, a motion was made by Steve Rapada, seconded by Debbie Paolinelli, and was carried 7-0 to approve Agenda Item 5d.

e) Review and approve the County Clerk/Registrar of Voters' Office (CCE) Cash Disbursement Compliance Audit Report for the fiscal years ended June 30, 2017, 2018, and 2019

- Megan Marks, Accounting and Financial Division Chief, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Steve Rapada, seconded by Debbie Paolinelli, and was carried 7-0 to approve Agenda Item 5e.

f) Review and approve the Department of Social Services (DSS) Cash Disbursement Compliance Audit Report for the fiscal years ended June 30, 2017, 2018 and 2019

- Megan Marks, Accounting and Financial Division Chief, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Elizabeth Diaz, seconded by Debbie Paolinelli, and was carried 7-0 to approve Agenda Item 5f.

g) Review and approve the Probation (Grants) Department Cash Disbursement Compliance Audit for the fiscal years ended June 30, 2017, 2018, and 2019

- Megan Marks, Accounting and Financial Division Chief, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Kulwinder Brar, seconded by Vice-Chairman Cederborg, and was carried 7-0 to approve Agenda Item 5g.

h) Review and approve the Proposed Audit Plan for fiscal year 2020 – 2021

- Megan Marks, Accounting and Financial Division Chief, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Manuel Vilanova, seconded by Chairman Magsig, and was carried 7-0 to approve Agenda Item 5h.

6. Staff Updates

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, stated that future audits may take longer and will try to plan audits that minimize the contact with other staff due to more staff working from home. He also introduced David Richstone, CPA, CIA, new audit manager in the Financial Reporting & Audits Division.

7. Adjournment

- Chairman Magsig adjourned the Audit Committee Meeting at 10:31 a.m.

Audit Committee Members:

Supervisor Nathan Magsig, Audit Committee Chairman
Daniel C. Cederborg, County Counsel, Audit Committee Vice-Chairman
Supervisor Sal Quintero
Jean Rousseau, County Administrative Officer
Elizabeth Diaz, Co-Department Heads Council
Manuel Vilanova, Public Member
Kulwinder Brar, Public Member