

**County of Fresno**  
**Auditor-Controller/Treasurer-Tax Collector**  
**Audit Committee Minutes**  
**Board of Supervisors' Chambers**  
**December 4, 2020 – 10:00 a.m.**

**MEMBERS PRESENT:**

Supervisor Nathan Magsig, Audit Committee Chairman  
Daniel Cederborg, County Counsel, Audit Committee Vice-Chairman  
Supervisor Sal Quintero, Board of Supervisors Member  
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, Supervisor Sal Quintero and Member Elizabeth Diaz, 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 December 4, 2020 at 10:00 a.m. in the Board of Supervisors' Chambers.

**1. Pledge of Allegiance**

- Chairman Magsig lead all in attendance with the Pledge of Allegiance.

**2. Approve Agenda**

- A motion was made by Vice-Chairman Cederborg, seconded by Elizabeth Diaz, and carried 6-0 to approve the December 4, 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. Appointment of Audit Committee Chairman and Vice-Chairman for Calendar Year 2021 and 2022.**

- A conversation arose regarding the time the current Chairman and Vice-Chairman have served in their positions. They could serve for a term of two years and extend it for an additional year. They both have served two years; the upcoming year would be their third.
- Supervisor Nathan Magsig's term was extended as Audit Committee Chairman, and Daniel Cederborg as Vice-Chairman for Calendar Year 2021.
- A motion was made by Vice-Chairman Cederborg, seconded by Kulwinder Brar, and carried 6-0 to extend the Audit Committee Chairman and Vice-Chairman terms for one additional year.

**5. Approval of August 14, 2020 Audit Committee Meeting Minutes**

- A motion was made by Manuel Vilanova, seconded by Kulwinder Brar, and carried 6-0 to approve the August 14, 2020 Audit Committee Meeting Minutes.

**6. Agenda Items**

### **Consent Items**

#### **a) Approve Quarterly Fraud Report covering July 1, 2020 to September 30, 2020**

- A motion was made by Vice-Chairman Cederborg, seconded by Supervisor Quintero, and carried 6-0 to approve Agenda Item 6a.

### **Discussion and Action Items**

#### **b) Review and approve the Department of Public Health Cash Disbursement Compliance Audit Report for the fiscal years ending June 30, 2017, 2018, and 2019.**

- David Richstone, Accounting and Financial Manager, 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 carried 6-0 to receive Agenda Item 6b.

#### **c) Review and approve the District Attorney's Office Fee Generated Revenue Compliance Audit for the fiscal years ended June 30, 2019 and June 30, 2020.**

- David Richstone, Accounting and Financial Manager, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Manuel Vilanova, seconded by Elizabeth Diaz, and carried 6-0 to approve Agenda Item 6c.

#### **d) Review and approve the Department of Behavioral Health Payroll Compliance Audit Report for the fiscal years ending June 30, 2019 and June 30, 2020.**

- David Richstone, Accounting and Financial Manager, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Elizabeth Diaz, seconded by Kulwinder Brar, and carried 6-0 to accept Agenda Item 6d.

#### **e) Review and approve revisions to the 2021 Audit Committee Meeting Dates**

- There being no public comments, a motion was made by Manuel Vilanova, seconded by Vice-Chairman Cederborg, and carried 6-0 to approve December 3, 2021 date on Agenda Item 6e.

### **7. Staff Updates**

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, stated that the term for member Kulwinder Brar expires on December 31, 2020.

### **8. Adjournment**

- Chairman Magsig adjourned the meeting at 10:23 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