

**County of Fresno**  
**Auditor-Controller/Treasurer-Tax Collector**  
**Audit Committee Minutes**  
**Board of Supervisors' Chambers**  
**August 14, 2020 – 10:00 a.m.**

**MEMBERS PRESENT:**

Supervisor Nathan Magsig, Audit Committee Chairman  
Daniel Cederborg, County Counsel, Audit Committee Vice-Chairman  
Jean Rousseau, County Administrative Officer  
Elizabeth Diaz, Public Defender, Co-Department Heads Council  
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 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 August 14, 2020 at 10:03 a.m. in the Board of Supervisors' Chambers.

**1. Pledge of Allegiance**

- Kulwinder Brar lead all in attendance with the Pledge of Allegiance.

**2. Approve Agenda**

- A motion was made by Jean Rousseau, seconded by Kulwinder Brar, and carried 4-0 to approve the August 14, 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 May 15, 2020 Audit Committee Meeting Minutes**

- A motion was made by Jean Rousseau, seconded by Kulwinder Brar, and carried 5-0 to approve the May 15, 2020 Audit Committee Meeting Minutes.

**5. Agenda Items**

**Consent Items**

**a) Approve Quarterly Fraud Report covering April 1, 2020 to June 30, 2020**

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

**Discussion and Action Items**

**b) Review and receive Fresno County In-Home Supportive Services Public Authority Independent Auditor's Reports and Financial Statements for the year ended June 30, 2019**

- David Richstone, Accounting and Financial Manager, 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 Jean Rousseau, seconded by Kulwinder Brar, and carried 5-0 to receive Agenda Item 5b.

**c) Review and approve the Department of Behavioral Health Cash Disbursement Compliance Audit Report for the fiscal years ended 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 Jean Rousseau, and carried 5-0 to approve Agenda Item 5c.

**d) Review and accept the Independence Certification**

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector introduced and presented the item.
- There being no public comments, a motion was made by Jean Rousseau, seconded by Elizabeth Diaz, and carried 5-0 to accept Agenda Item 5d.

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

- Chairman Magsig stated that the November 12, 2021 proposed date should be replaced with a new date as November 11, 2021 is a holiday.
- There being no public comments, a motion was made by Jean Rousseau, seconded by Kulwinder Brar, and carried 5-0 to approve January 15, 2021, May 14, 2021 and August 13, 2021 dates on Agenda Item 5e.

**6. Staff Updates**

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, stated that the Chairman and Vice-Chairman terms have expired according to the Audit Committee Bylaws Article III Section 1. Mr. Garcia stated that an agenda item will be included in the next meeting to elect the next Chairman and Vice-Chairman.

**7. Adjournment**

- Chairman Magsig adjourn the meeting at 10:19 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