

**Fresno County Audit Committee Minutes**  
Auditor-Controller/Treasurer-Tax Collector  
Board of Supervisors Chambers  
February 23, 2018 – 2:00 p.m.

**MEMBERS PRESENT:**

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

**Call to Order:** Chairman Magsig called to order the regular meeting of the Audit Committee (Committee) on February 23, 2018 at 2:01 p.m. in the Board of Supervisors Chambers.

**1. Pledge of Allegiance:**

- This portion of the meeting began with Jean Rousseau leading all in attendance with the Pledge of Allegiance.

**2. Approve Agenda**

- A motion was made by Elizabeth Diaz, seconded by Jean Rousseau and was carried 4-0 to receive and approve the February 23, 2018 agenda.

**3. Public Presentations:**

- This portion of the meeting is reserved for persons desiring to briefly address the Committee 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. Discussion Regarding the Appointment of Public Members to the Audit Committee**

- Chairman Magsig discussed the opening of one seat on the Audit Committee with those in attendance. Chairman Magsig urged individuals in attendance to seek out candidates to apply for this seat through the Clerk's Office. Nominations will be open until the seat is filled.

**5. Approval of January 12, 2018 Audit Committee Meeting Minutes**

- A motion was made by Jean Rousseau, seconded by Elizabeth Diaz and was carried 4-0 to receive and approve the January 12, 2018 Audit Committee Meeting Minutes.

**6. Agenda Items**

**Consent Item**

**a) Approve Quarterly Fraud Report covering October 1, 2017 to December 31, 2017**

- A motion was made by Jean Rousseau, seconded by Elizabeth Diaz and was carried 4-0 to approve Agenda Item 6a.

## **Discussion Items**

### **b) Review and approve 2016-2017 First Five Comprehensive Annual Financial Report (CAFR)**

- Alix Hillis, Business Director, First Five Fresno County and Brian Henderson, Audit Partner, Hudson Henderson and Company presented the 2016-17 CAFR. They discussed and answered questions regarding the CAFR with the Committee.
- A motion was made by Jean Rousseau, seconded by Daniel Cederborg and was carried 5-0 to accept and approve the report.

### **c) Discuss and approve Department of Public Health Cash Handling Audit**

- Shelly Dorn, Supervising Accountant, Auditor-Controller/Treasurer-Tax Collector (ACTTC), discussed findings and recommendations of the audit with the Committee.
- David Pomaville, Director, Department of Public Health, agreed with the findings and has implemented recommendations to improve cash handling processes.
- A motion was made by Elizabeth Diaz, seconded by Jean Rousseau and was carried 5-0 to accept and approve the report.

## **7. Staff Updates**

- Oscar J. Garcia, CPA, ACTTC – Will bring to the Committee a new risk-based audit plan to the next scheduled meeting. ACTTC is currently in the process of creating a questionnaire to send out to departments as part of new audit plan.
- Jean Rousseau – Has several departments in mind that he would like to include in new audit plan. He will work with Oscar J. Garcia and ACTTC staff in developing the new audit plan.

## **8. Adjournment**

- A motion was made by Chairman Magsig, seconded by Elizabeth Diaz and was carried 5-0 to adjourn the meeting at 2:22 p.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