

**County of Fresno**  
**Auditor-Controller/Treasurer-Tax Collector**  
**Audit Committee Minutes**  
**Board of Supervisors' Chambers**  
**April 19, 2019 – 10:00 a.m.**

**MEMBERS PRESENT:**

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

**Call to Order:** Chairman Magsig called to order the regular meeting of the Audit Committee (Committee) on April 19, 2019 at 10:01 a.m. in the Board of Supervisors' Chambers.

**1. Pledge of Allegiance**

- This portion of the meeting began with Vice-Chairman Cederborg leading all in attendance with the Pledge of Allegiance.

**2. Approve Agenda**

- A motion was made by Jean Rousseau, seconded by Elizabeth Diaz and carried 4-0 to receive and approve the April 19, 2019 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 February 8, 2019 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 February 8, 2019 Audit Committee Meeting Minutes.

**5. Agenda Items**

**Discussion and Action Items**

**a) Review and approve recommendation to select Brown Armstrong to audit Fresno County financial statements**

- Debbie Paolinelli, Assistant County Administrative Officer, introduced the item. Ms. Paolinelli stated that the Request for Proposal (RFP) was issued on February 12, 2019 for the County of Fresno audits along with other smaller audits. Ms. Paolinelli stated that 4 firms responded. Ms. Paolinelli specified that there were 3 representatives from the County on the RFP review committee which included one representative from the Fresno County Administrative Office, the Fresno County Auditor-Controller's Office, and the Fresno County Department of Public Works and Planning. Ms. Paolinelli stated that all firms were qualified so it came down to the lowest bid over the five year period. Ms. Paolinelli stated that Brown Armstrong was the lowest bid and are the County's current external auditors. Ms. Paolinelli also stated that since Brown Armstrong was not excluded from the RFP process, the County did not use the exclusion as any qualification for or against Brown Armstrong in the bid process.
- Chairman Magsig asked if the RFP review committee made the decision unanimously.
- Ms. Paolinelli specified that the decision was unanimous.
- Elizabeth Diaz asked if there was anything that would excluded Brown Armstrong from the bidding process even though Brown Armstrong is the County's current auditors.

- Ms. Paolinelli stated that the CAO's office met with County Counsel before the RFP process to confirm if Brown Armstrong should be excluded. Ms. Paolinelli restated that since Brown Armstrong was not excluded, Brown Armstrong was able to go through the bid process.
- Vice-Chairman asked how many years Brown Armstrong has been the County's external auditors.
- Ms. Paolinelli answered that Brown Armstrong has been the County's external auditors for 6 years straight. Ms. Paolinelli mentioned that the previous contract with Brown Armstrong was a 6 year contract and the new contract is a 5 year contract for 1 year with 4 years optional renewal.
- Chairman Magsig stated that he was hesitant with having the same external auditors for many years but since the item was out for bid he would be fine with the item.
- A motion was made by Jean Rousseau, seconded by Elizabeth Diaz, and was carried 4-0 to approve the recommendation to select Brown Armstrong to audit Fresno County financial statements.

## **6. Staff Updates**

- Enedina Garcia, Deputy Auditor-Controller, stated that the Auditor-Controller's office would like to send out a risk assessment questionnaire to each Audit Committee members to get each members input for the Audit plan. Ms. Garcia stated the Committee members can respond individually with which department business cycles that the members would like to include in the Audit plan. Ms. Garcia stated that the Audit plan will be brought back to the Committee once the Audit plan is complete.
- Vice-Chairman Cederborg stated that the Auditor-Controller's office has already discussed the Audit plan process with the County Counsel's office.
- Chairman Magsig asked if the questionnaire will sent out in a mass email to all Committee members or if the questionnaire will be sent out individually.
- Ms. Garcia clarified that the questionnaire will be sent out individually to each Committee member.

## **7. Adjournment**

- A motion was made by Jean Rousseau, seconded by Elizabeth Diaz and was carried 4-0 to adjourn the meeting at 10:08 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