

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
January 15, 2021 – 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
Manuel Vilanova, 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, Member Jean Rousseau 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 January 15, 2021 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 Elizabeth Diaz, seconded by Vice-Chairman Cederborg, and carried 5-0 to approve the January 15, 2021 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 4, 2020 Audit Committee Meeting Minutes

- A motion was made by Jean Rousseau, seconded by Vice-Chairman Cederborg, and carried 5-0 to approve the December 4, 2020 Audit Committee Meeting Minutes.

5. Agenda Items

Consent Items

a) Approve Quarterly Fraud Report covering October 1, 2020 to December 31, 2020

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

Discussion and Action Items

b) Review and receive the 2019-2020 First Five Comprehensive Annual Financial Report.

- David Richstone, Accounting and Financial Manager, FR&A, introduced the item and Alix Hillis, Business Director, First Five Fresno County, and Fausto Hinojosa, Managing Partner, Price Paige & Company, presented the item.
- There being no public comments, a motion was made by Jean Rousseau, seconded by Vice-Chairman Cederborg, and carried 5-0 to receive Agenda Item 5b.

c) Review and approve the Department of Public Health Emergency Medical Services Authority (EMSA) Report for the fiscal year ended 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 Vice-Chairman Cederborg, seconded by Elizabeth Diaz, and carried 4-0 to approve Agenda Item 5c.

d) Review and accept 2019-2020 County of Fresno Comprehensive Annual Financial Report.

- David Richstone, Accounting and Financial Manager, FR&A, introduced the item and Eric Xen, Engagement Partner, Brown Armstrong Accountancy Corporation, presented the item.
- There being no public comments, a motion was made by Jean Rousseau, seconded by Vice-Chairman Cederborg, and carried 5-0 to accept Agenda Item 5d.

6. Staff Updates

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, acknowledged that Financial Reporting & Audits staff was able to complete the CAFR before the due date.

7. Adjournment

- A motion was made by Elizabeth Diaz, seconded by Vice-Chairman Cederborg, and was carried 5-0 to adjourn the meeting at 10:29 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