

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
May 14, 2021 – 8:30 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
Greg Reinke, County Administrative Officer's Proxy
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, Supervisor Quintero, attended the meeting via teleconference and participated in the meeting to the same extent as if he was present.

Call to Order: Chairman Magsig called to order the regular meeting of the Audit Committee (Committee) on May 14, 2021 at 8:32 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 Greg Reinke, and carried 5-0 to approve the December 14, 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 January 15, 2021 Audit Committee Meeting Minutes

- A motion was made by Vice-Chairman Cederborg, seconded by Supervisor Quintero, and carried 5-0 to approve the January 15, 2021 Audit Committee Meeting Minutes.

5. Agenda Items

Consent Items

a) Approve Quarterly Fraud Report covering January 1, 2021 to March 31, 2021

- A motion was made by Vice-Chairman Cederborg, seconded by Supervisor Quintero, and carried 5-0 to approve Agenda Item 5a.

Discussion and Action Items

b) Review and receive the Restated 2019-2020 County of Fresno Comprehensive Annual Financial Report.

- Oscar Garcia, Auditor-Controller/Treasurer-Tax Collector, presented the item and Eric Xen, Engagement Partner, Brown Armstrong Accountancy Corporation, commented on the item.
- There being no public comments, a motion was made by Manuel Vilanova, seconded by Vice-Chairman Cederborg, and carried 5-0 to receive and approve Agenda Item 5b.

c) Review and receive the County of Fresno, California, Grants Funded by the State of California Office of Emergency Services (Cal OES) Audited Financial Schedules for the Year Ended June 30, 2020.

- Karen Saldana 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 Vice-Chairman Cederborg, seconded by Greg Reinke, and carried 5-0 to accept Agenda Item 5c.

d) Review and approve the Proposed Audit Plan for fiscal year 2021-22

- Oscar Garcia, Auditor-Controller/Treasurer-Tax Collector, introduced and presented the item.
- There being no public comments, a motion was made by Supervisor Quintero, seconded by Vice-Chairman Cederborg, and carried 5-0 to approve Agenda Item 5d.

6. Staff Updates

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, stated that for 2020-2021 County of Fresno Comprehensive Annual Financial Report will include more resources in the General Fund, due to the conversion of some Special Revenue Funds into the General Fund. The cash being transferred into the General Fund will be restricted cash.
- Chairman Magsig stated that the Committee is short one member that needs to be appointed by the CAO. Oscar Garcia informed the Committee that one of the public members did not reapply, and the Board of Supervisors will need to appoint an individual to fill that vacancy.

7. Adjournment

- A motion was made by Vice-Chairman Cederborg, seconded by Supervisor Quintero, and was carried 5-0 to adjourn the meeting at 8:57 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
Manuel Vilanova, Public Member