

**County of Fresno**  
**Auditor-Controller/Treasurer-Tax Collector**  
**Audit Committee Minutes**  
**Board of Supervisors' Chambers**  
**December 9, 2021 – 10:00 a.m.**

**MEMBERS PRESENT:**

Supervisor Nathan Magsig, Audit Committee Chairman  
Daniel Cederborg, County Counsel, Audit Committee Vice-Chairman  
Paul Nerland, County Administrative Officer  
Manuel Vilanova, Public Member  
Kulwinder Brar, Public Member

**Call to Order:** Chairman Magsig called to order the regular meeting of the Audit Committee (Committee) on December 9, 2021 at 10:06 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 Paul Nerland, and carried 5-0 to approve the December 9, 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. Appointment of Audit Committee Chairman and Vice-Chairman for Calendar Year 2022 and 2023.**

- Supervisor Sal Quintero was appointed Audit Committee Chairman, and Daniel Cederborg was reappointed as Vice-Chairman for Calendar Year 2022 and 2023.
- There being no public comments, a motion was made by Vice-Chairman Cederborg, seconded by Paul Nerland, and carried 5-0 to appoint the new Audit Committee Chairman, and reappoint Daniel Cederborg as Vice Chairman.

**5. Reappointment of Member Brar for term expiring December 30, 2022.**

- There being no public comments, a motion was made by Chairman Magsig, second by Paul Nerland, and carried 5-0 to reappoint member Kulwinder Brar for term expiring December 30, 2022.

**6. Approval of August 13, 2021 Audit Committee Meeting Minutes**

- There being no public comments, a motion was made by Paul Nerland, seconded by Kulwinder Brar, and carried 5-0 to approve the August 13, 2021 Audit Committee Meeting Minutes.

**7. Agenda Items**

**Consent Items**

**a) Approve Quarterly Fraud Report covering July 1, 2021 to September 30, 2021**

- There being no public comments, a motion was made by Paul Nerland, seconded by Kulwinder Brar, and carried 5-0 to approve Agenda Item 7a.

## **Discussion and Action Items**

### **b) Review and approve the Public Defender Department Head Transition Report.**

- Karoll Diaz, Accounting and Financial Manager, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Manuel Vilanova, seconded by Vice-Chairman Cederborg, and carried 5-0 to approve Agenda Item 7b.

### **c) Review and approve the Public Health Department Head Transition Report.**

- Karoll Diaz, Accounting and Financial Manager, FR&A, introduced and presented the item, and Bruna Chavez, Department of Public Health's Business Manager commented on this item.
- A discussion regarding individuals required to filled out compliance filings took place, and it was determined that there will be an upcoming training regarding employees required to fill out those types of forms.
- There being no public comments, a motion was made by Kulwinder Brar, second by Vice-Chairman Cederborg, and carried 5-0 to approve Agenda Item 7c.

### **d) Review and receive Fresno County In-Home Supportive Services Public Authority Independent Auditor's Reports and Financial Statements for the year ended June 30, 2020.**

- Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, presented the item.
- There being no public comments, a motion was made by Paul Nerland, seconded by Manuel Vilanova, and carried 5-0 to approve Agenda Item 7d.

### **e) Review and accept the County of Fresno Single Audit Report for the year ended June 30, 2020.**

- Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, introduced and presented the item.
- There being no public comments, a motion was made by Kulwinder Brar, seconded by Vice-Chairman Cederborg, and carried 5-0 to approve Agenda Item 7e.

### **f) Review and accept the Independence Certification.**

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, introduced and presented this item.
- There being no public comments, a motion was made by Paul Nerland, seconded by Kulwinder Brar, and carried 5-0 to approve Agenda Item 7f.

### **g) Review and approve the Department of Social Services Food and Nutrition Services (FNS)-209 Report for the quarter ended June 30, 2021.**

- Karoll Diaz, Accounting and Financial Manager, FR&A, introduced and presented the item.
- There being no public comments, a motion was made by Manuel Vilanova, seconded by Kulwinder Brar, and carried 5-0 to approve Agenda Item 7g.

### **h) Review and accept the District Attorney's Office Insurance Fraud Program Independent Auditor's Report and Financial Schedules for the year ended June 30, 2021.**

- Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, introduced and presented the item.
- There being no public comments, a motion was made by Paul Nerland, seconded by Vice-Chairman Cederborg, and carried 5-0 to approve Agenda Item 7h.

### **i) Review and receive the 2020-2021 First Five Comprehensive Annual Financial Report.**

- Alix Hillis, Business Director, First 5 Fresno County, introduced the item, and Osvaldo Gutierrez, Audit Manager, Price Page & Company, presented the item.
- There being no public comments, a motion was made by Paul Nerland, seconded by Vice-Chairman Cederborg, and carried 5-0 to approve Agenda Item 7i.

**j) Review and approve the 2022 Audit Committee Meeting Dates.**

- There being no public comments, a motion was made by Vice-Chairman Cederborg, seconded by Kulwinder Brar, and carried 5-0 to approve Agenda Item 7j.

**8. Staff Updates**

- Karoll Diaz, stated that Manuel Vilanova's term is expiring on December 31, 2021 and encourage him to reapply.

**9. Adjournment**

- A motion was made by Vice-Chairman Cederborg, seconded by Kulwinder Brar, and was carried 5-0 to adjourn the meeting at 10:41 a.m.

**Audit Committee Members:**

Supervisor Nathan Magsig, Audit Committee Chairman  
Daniel C. Cederborg, County Counsel, Audit Committee Vice-Chairman  
Supervisor Sal Quintero  
Paul Nerland, County Administrative Officer  
Manuel Vilanova, Public Member  
Kulwinder Brar, Public Member