

**County of Fresno**  
**Auditor-Controller/Treasurer-Tax Collector**  
**Audit Committee Minutes**  
**Board of Supervisors' Chambers**  
**January 28, 2022 – 10:00 a.m.**

**MEMBERS PRESENT:**

Supervisor Sal Quintero, Audit Committee Chairman  
Supervisor Nathan Magsig  
Greg Reinke, County Administrative Officer's Proxy  
Kari Gilbert, Department Heads Council Member  
Manuel Vilanova, Public Member  
Kulwinder Brar, Public Member

**Call to Order:** Chairman Quintero called to order the regular meeting of the Audit Committee (Committee) on January 28, 2022, at 10:00 a.m. in the Board of Supervisors' Chambers.

**1. Pledge of Allegiance**

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, led all in attendance with the Pledge of Allegiance.

**2. Approve Agenda**

- A motion was made by Supervisor Nathan Magsig, seconded by Kulwinder Brar, and carried 6-0 to approve the January 28, 2022 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 9, 2021, Audit Committee Meeting Minutes**

- There being no public comments, a motion was made by Kulwinder Brar, seconded by Supervisor Nathan Magsig, and carried 6-0 to approve the December 9, 2021 Audit Committee Meeting Minutes.

**5. Agenda Items**

**Consent Items**

**a) Approve Quarterly Fraud Report covering October 1, 2021, to December 31, 2021**

- There being no public comments, a motion was made by Greg Reinke, seconded by Manuel Vilanova, and carried 6-0 to approve Agenda Item 5a.

**Discussion and Action Items**

**b) Review and approve the Department of Public Health Emergency Medical Services Authority (EMSA) Report for the fiscal year ended June 30, 2021.**

- Karoll Diaz, Accounting and Financial Manager, FR&A, introduced and presented the item, and Bruna Chavez, Department of Public Health Business Manager commented on this item.
- A discussion regarding the incorrect formula and if it affected the reporting to the State.
- There being no public comments, a motion was made by Supervisor Nathan Magsig, second by Kari Gilbert, and carried 6-0 to 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, 2021.**

- Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, introduced and presented the item.
- Greg Reinke added there have been no findings in the last 15 years of this audit.
- There being no public comments, a motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 6-0 to approve Agenda Item 5c.

**d) Review and accept 2020-2021 County of Fresno Annual Comprehensive Financial Report.**

- Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, introduced and presented the item.
- Supervisor Nathan Magsig asked about pension liability and actuarial valuation.
- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector updated on the move of some Special Revenue funds to the General Fund.
- There being no public comments, a motion was made by Manuel Vilanova, seconded by Supervisor Nathan Magsig, and carried 6-0 to approve Agenda Item 5d.

**6. Staff Updates**

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, mentioned staff is concentrating on Department Head Transitions Reviews and will be adjusting to keep staff safe due to COVID. Chairman Quintero asked if staffing levels in the department are good. Oscar answered levels are not good.

**7. Adjournment**

- A motion was made by Supervisor Nathan Magsig, seconded by Manuel Vilanova, and was carried 6-0 to adjourn the meeting at 10:25 a.m.

**Audit Committee Members:**

Supervisor Sal Quintero, Audit Committee Chairman

Daniel C. Cederborg, County Counsel, Audit Committee Vice-Chairman

Supervisor Nathan Magsig

Paul Nerland, County Administrative Officer

Kari Gilbert, Department Heads Council Member

Manuel Vilanova, Public Member

Kulwinder Brar, Public Member