

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
August 12, 2022 – 10:00 a.m.

MEMBERS PRESENT:

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

Call to Order: Chairman Quintero called to order the regular meeting of the Audit Committee (Committee) on August 12, 2022, at 10:05 a.m. in the Board of Supervisors' Chambers.

1. Pledge of Allegiance

- Mario Cabrera, Accounting & Financial Division Chief, led all in attendance with the Pledge of Allegiance.

2. Approve Agenda

- A motion was made by Paul Nerland, seconded by Vice-Chairman Cederborg, and carried 4-0 to approve the August 12, 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 May 13, 2022 Audit Committee Meeting Minutes

- There being no public comments, a motion was made by Manuel Vilanova, seconded by Paul Nerland, and carried 4-0 to approve the May 13, 2022, Audit Committee Meeting Minutes.

5. Consent Items

a) Approve Quarterly Fraud Report covering April 1, 2022 to June 30, 2022

- There being no public comments, a motion was made by Vice-Chairman Cederborg, seconded by Manuel Vilanova, and carried 4-0 to approve Agenda item 5a.

6. Discussion and Action Items

a) Review and approve the Department of Behavioral Health Department Head Transition Report.

- Mario Cabrera, Accounting & Financial Division Chief, introduced and presented the item, and Sean Patterson, Department of Behavioral Health Business Manager, commented on this item.
- A discussion took place regarding department head salary, where Paul Nerland inquired about the points of comparison for incoming and outgoing department head salary. Mario Cabrera commented on the item.
- Paul Nerland and Vice-Chairman Cederborg, inquired regarding the assets listed in the findings. Sean Patterson, Business Manager, stated that the findings resulted from trying to become more mobile and have now moved to a sign-in and out system.
- Vice-Chairman Cederborg inquired about Form 700 filers and the conservatorship accounts. Sean Patterson commented on the matter.

- There being no public comments, a motion was made by Vice-Chairman Cederborg, seconded by Manuel Vilanova, and carried 4-0 to approve Agenda Item 6a.

b). 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, Vice-Chairman Cederborg, and carried 4-0 to approve Agenda Item 6b.

7. Staff Updates

- There being no updates, Committee proceeded to hear the next item on the agenda.

8. Adjournment

- A motion was made by Paul Nerland, seconded by Vice-Chairman Cederborg, and was carried 4-0 to adjourn the meeting at 10:14 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