

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
December 8, 2022 – 10:00 a.m.

MEMBERS PRESENT:

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

Call to Order: Chairman Quintero called to order the regular meeting of the Audit Committee (Committee) on December 8, 2022, at 10:02 a.m. in the Board of Supervisors' Chambers.

1. Pledge of Allegiance

- Kari Gilbert, Department Heads Council Member, led all in attendance with the Pledge of Allegiance.

2. Approve Agenda

- A motion was made by Kari Gilbert, seconded by Vice-Chairman Cederborg, and carried 6-0 to approve the December 8, 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 August 12, 2022 Audit Committee Meeting Minutes

- There being no public comments, a motion was made by Paul Nerland, seconded by Vice-Chairman Cederborg, and carried 6-0 to approve the August 12, 2022 Audit Committee Meeting Minutes.

5. Consent Items

a) Approve Quarterly Fraud Report covering July 1, 2022 to September 30, 2022

- There being no public comments, a motion was made by Kari Gilbert, seconded by Vice-Chairman Cederborg, and carried 6-0 to approve Agenda item 5a.

6. Discussion and Action Items

a) Review and approve the Department of Social Services Food and Nutrition Services (FNS)-209 Report for the quarter ended June 30, 2022.

- Karoll Diaz, Accounting & Financial Manager, Financial Reporting & Audits Division, introduced and presented the item.
- There being no public comments, a motion was made by Supervisor Nathan Magsig, seconded by Vice-Chairman Cederborg, and carried 6-0 to approve Agenda Item 6a.

- b) **Review and receive Fresno County In-Home Supportive Services Public Authority Independent Auditor's Reports and Financial Statements for the year ended June 30, 2021.**
 - Karoll Diaz, Accounting & Financial Manager, Financial Reporting & Audits Division, introduced and presented the item.
 - A discussion took place regarding the financial statements of the public authority, where Supervisor Nathan Magsig inquired about the net position remaining unchanged from fiscal year 2020 to 2021 and the items collectively creating the expenditure line item. Justin Gonzalez, Department of Social Services staff, commented on the item.
 - There being no public comments, a motion was made by Manuel Vilanova, seconded by Kari Gilbert, and carried 6-0 to approve Agenda Item 6b.

- c) **Review & approve the 2023 Audit Committee Meeting Dates.**
 - There being no public comments, a motion was made by Supervisor Nathan Magsig, seconded by Paul Nerland, and carried 6-0 to approve Agenda Item 6c.

7. Staff Updates

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

8. Adjournment

- A motion was made by Supervisor Sal Quintero, Audit Committee Chairman, and was carried 6-0 to adjourn the meeting at 10:11 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