

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
January 27, 2023 – 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
Kulwinder Brar, Public Member

Call to Order: Chairman Quintero called to order the regular meeting of the Audit Committee (Committee) on January 27, 2023, at 10:00 a.m. in the Board of Supervisors' Chambers.

1. Pledge of Allegiance

- Enedina Garcia, Deputy Auditor-Controller, led all in attendance with the Pledge of Allegiance.

2. Approve Agenda

- A motion was made by Vice-Chairman Cederborg, seconded by Kari Gilbert, and carried 6-0 to approve the January 27, 2023 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 8, 2022 Audit Committee Meeting Minutes

- There being no public comments, a motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 6-0 to approve the December 8, 2022 Audit Committee Meeting Minutes.

5. Consent Items

a) Approve Quarterly Fraud Report covering October 1, 2022 to December 31, 2022

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

6. Discussion and Action Items

a) Review and accept 2021-2022 County of Fresno Annual Comprehensive Financial Report

- Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, introduced and presented the item.
- Supervisor Nathan Magsig inquired about staff retention in the Financial Reporting & Audits Division.
 - Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, addressed staff retention, pension obligation bonds, use of money property fund & updates done to the Annual Comprehensive Financial Report.

- There being no public comments, a motion was made by Vice-chairman Cederborg, seconded by Manuel Vilanova, and carried 6-0 to approve Agenda Item 6a.
- b) Review and approve the Department of Social Services Department Head Transition Report.**
 - Karoll Diaz, Accounting & Financial Manager, Financial Reporting & Audits Division, introduced and presented the item.
 - There being no public comments, a motion was made by Kari Gilbert, seconded by Brar Kulwinder, and carried 6-0 to approve Agenda Item 6b.
- c) Review and approve the Department of Public Health Emergency Medical Services Authority (EMSA) report for the fiscal year 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 Kari Gilbert, seconded by Supervisor Magsig, and carried 6-0 to approve Agenda Item 6c.
- d) Review and receive the 2021-2022 First Five Comprehensive Annual Financial Report.**
 - Luis Magallanes, Business Manager, First Five County of Fresno, introduced the item, and Osvaldo Gutierrez, Audit Manager, Price Paige & Company, presented the item.
 - Supervisor Nathan Magsig inquired about the entity's growing net position, revenues, & on-going concern.
 - Osvaldo Gutierrez, Audit Manager, Price Paige & Company, provided clarification regarding Supervisor Nathan Magsig inquiries.
 - Vice-chairman, Daniel Cederborg, asked about the lighthouse building and effect on the financial statements.
 - Osvaldo Gutierrez, Audit Manager, Price Paige & Company, provide further clarification regarding Vice-chairman's question.
 - Supervisor Sal Quintero, Chairman, asked about two empty properties and future plans for them.
 - Luis Magallanes provided future plans and possible opportunities for the properties.
 - There being no public comments, a motion was made by Brar Kulwinder, seconded by Manuel Vilanova, and carried 6-0 to approve Agenda Item 6d.

7. Staff Updates

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, introduced and thanked the Financial Reporting & Audit Division staff for their part on completing the Annual Comprehensive Financial Report.

8. Adjournment

- A motion was made by Supervisor Sal Quintero, Audit Committee Chairman, and was carried 6-0 to adjourn the meeting at 10:34 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