

County of Fresno
Auditor-Controller/Treasurer-Tax Collector
Audit Committee Minutes
Board of Supervisors' Chambers
August 11, 2023 – 10:00 a.m.

MEMBERS PRESENT:

Supervisor Sal Quintero, Audit Committee Chairman
Peter Wall, Audit Committee Vice-Chairman's Proxy
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 August 11, 2023, at 10:00 a.m. in the Board of Supervisors' Chambers.

1. Roll Call

- Karoll Diaz, Accounting & Financial Manager, Financial Reporting & Audits Division took roll call.

2. Pledge of Allegiance

- Sevag Tateosian, Principal Staff Analyst, Department of Public Health, led all in attendance with the Pledge of Allegiance.

3. Approve Agenda

- A motion was made by Kari Gilbert, seconded by Paul Nerland, and carried 6-0 to approve the August 11, 2023 agenda.

4. 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.

5. Approval of January 27, 2023 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 May 12, 2023 Audit Committee Meeting Minutes.

6. Consent Items

a) Approve Quarterly Fraud Report covering April 1, 2023 to June 30, 2023.

- There being no public comments, a motion was made by Paul Nerland, seconded by Kari Gilbert, and carried 6-0 to approve agenda item 6a.

7. Discussion and Action Items

a) Review and approve the Sheriff-Coroner's Office Department Head Transition Report.

- There being no public comments, a motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 6-0 to approve agenda item 7a.

- b) Review and accept the County of Fresno Single Audit Report for the year ended June 30, 2022.**
- Karoll Diaz, Accounting & Financial Manager, Financial Reporting & Audits Division, introduced the item.
 - Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, presented the item.
 - Supervisor Nathan Magsig inquired about federal revenues and deficiencies noted in the Single Audit. Eri Xin, Engagement Partner, Brown Armstrong Accountancy Corporation and Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, answered his inquiry.
 - Enedina Garcia, Deputy Auditor Controller, and Karoll Diaz discussed reimbursement to the ARPA fund due to the discovery of an overpayment.
 - Kari Gilbert, inquired about staff retention in response to a Single Audit finding and management corrective action plan. Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, mentioned staff pay increase to encourage retention.
 - Paul Nerland asked about plans for future Countywide trainings and staff accountability regarding training. Oscar J. Garcia answered the question and mentioned the previous Countywide training is accessible to staff via the County website.
 - There being no public comments, a motion was made by Kari Gilbert, seconded by Nathan Magsig, and carried 6-0 to approve Agenda Item 7b.

8. Staff Updates

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, discussed that in conjunction with the County Administrative Office and Board Administrative Policy, the County will be working with Price Paige & Company to conduct operational audits.
- Kari Gilbert asked how far in advance will department heads have in preparation for an audit. Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, responded approximately two weeks to a month.

9. Adjournment

- A motion was made by Supervisor Sal Quintero, Audit Committee Chairman, a motion was made by Supervisor Nathan Magsig, seconded by Kari Gilbert, and was carried 6-0 to adjourn the meeting at 10:24 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