

Humboldt County Audit Committee

Committee Members: Virginia Bass, Board of Supervisors, Chair Mike Wilson, Board of Supervisors, Vice-Chair Corey Weber, Representative of Schools Cheryl Dillingham, Public Member Mychal Evenson, Public Member	County Advisory Staff: Amy Nilsen, County Administrative Officer Karen Paz Dominguez, Auditor-Controller John Bartholomew, Treasurer-Tax Collector
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**AGENDA**

April 30, 2021

10:30 AM to 12:00 PM

**SPECIAL MEETING – VIRTUAL**

**(Please use zoom link at the bottom)**

- A. Call to Order
- B. Roll Call
- C. Public Comment
- D. Distribution and Review of Audit Committee Charter
- E. Status Report - External Auditors – CLA (CliftonLarsonAllen)
  - 1. Overview of Audit process
  - 2. Audit scope and work plan for 2020 audit
- F. Status Report on Corrective Action Plan for 2018-19 audit findings
- G. Status Report on the Cost Allocation Plans for 2020-21 and 2021-22
- H. Discuss Government Code 27008 relative to current operations  
GC 27008.

(a) The treasurer shall not receive money into the treasury or for deposit with him or her as treasurer, unless it is accompanied by the certificate of the auditor.

(b) Notwithstanding subdivision (a), the auditor and treasurer may establish alternate control procedures for the treasurer to receive or deposit money without the certificate of the auditor.

- I. Discuss Government Code 26905 relative to current operations.  
GC 26905. Not later than the last day of each month, the auditor shall reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books as of the close of business of the preceding month to determine that the amounts in those accounts as stated on the books of the treasurer are in agreement with the amounts in those accounts as stated on the books of the auditor.

J. Administrative Matters

1. Future Audit Committee Meetings (shall occur at least four times each fiscal year within 40 days of each quarter's end)

- Week of August 9, 2021
- Week of November 8, 2021
- Week of February 7, 2022
- Week of May 9, 2022

2. Timing of Charter Responsibilities

- a. Selection of External Auditor in future years
- b. Inquiry of significant financial risks and exposures and adequacy of the county's internal controls, including computerized information system controls and security.
  - i. Financial Policy Review
- c. Annual Financial Statement Review
- d. Annual Single Audit Review
  - i. Review of Audit Findings
- e. Annual Presentation to the Board of Supervisors

K. Adjourn

**ZOOM LINK:**

Join Zoom Meeting

<https://us02web.zoom.us/j/84903754130?pwd=dEtQNUpva0xuMUdzVDY4ZEYwTlJlUT09>

Meeting ID: 849 0375 4130

Passcode: 153475

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