

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

May 20, 2021

11:00 AM to 1:00 p.m.

SPECIAL MEETING – VIRTUAL

(Please use zoom link at the bottom)

- A. Call to Order
- B. Roll Call
- C. Approval of April 30, 2021 Audit Committee Minutes
- D. Public Comment
- E. When will FY 19-20 Single Audit be Completed
- 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. Auditor Controller Discussion
 - 1. Utility invoice processing workflow
 - 2. Authority and access to financial software
 - 3. Outside bank accounts
 - 4. Unauthorized changes to payroll records
 - 5. Unauthorized loan forgiveness
 - 6. Contracts/Leases
 - 7. Issuance of contracts without RFP's

I. 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. 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:

<https://us02web.zoom.us/j/85138407096?pwd=cVhteDd6dGJl1ViNnVUS3BQMitKUT09>

Passcode: 198010

Or One tap mobile :

US: +12532158782,,85138407096#,,,,*198010# or

+13017158592,,85138407096#,,,,*198010#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 253 215 8782 or +1 301 715 8592 or +1 312 626 6799 or +1 346 248 7799 or +1

646 558 8656 or +1 669 900 9128

Webinar ID: 851 3840 7096

Passcode: 198010

International numbers available: <https://us02web.zoom.us/j/85138407096?pwd=cVhteDd6dGJl1ViNnVUS3BQMitKUT09>