

PLACER COUNTY AUDIT COMMITTEE

Committee Members:

Jay Panzica, Public Member, Chair
Shanti Landon, Board of Supervisors, District 2
Jim Holmes, Board of Supervisors, District 3

Andrew Sisk
Auditor-Controller
Secretary to the Committee

MEETING AGENDA

APRIL 6, 2023

2:30PM

COUNTY EXECUTIVE OFFICE
BOARD OF SUPERVISORS, CONFERENCE ROOM A
175 FULWEILER AVENUE AUBURN, CA

And

[Join Microsoft Teams meeting](#)

Or call in (audio only)

[+1 619-483-4068,,227935238#](#) United States, San Diego

Phone Conference ID: 227 935 238#

[Find a local number](#) | [Reset PIN](#)

Meeting ID: 265 523 306 234 Passcode: DLv59N

This meeting will be open to in-person public attendance. Participation for this meeting will also be offered through Microsoft Teams and a completely remote call-in line, set forth above.

I. Call to Order

- II. **Public Comment** – Persons may address the Committee on items not on this agenda. Please limit comments to 3 minutes per person. The Committee is not permitted to take any action on items addressed under Public Comment.

III. Approval of January 17, 2023 Minutes

Approve draft minutes from the January 17, 2023 Audit Committee Meeting.

IV. Election of Vice Chair

Elect Audit Committee Vice Chair.

V. Remaining 2023 Meeting Schedule

Approve draft meeting schedule for the remainder of 2023.

VI. Status Report – External Auditors – CLA (CliftonLarsonAllen)

Receive a presentation from External Auditors CLA regarding current audits.

VII. Status Report – Internal Audits

Receive a presentation from the Auditor-Controller's Office on the following items:

- a. **Reports issued since last meeting.**

b. Current projects

c. Input for FY 23/24 Internal Audit Plan

VIII. Adjournment

**Next scheduled meeting: Wednesday, July 18, 2023 at 12:30 pm
in BOS Conference Room A**

Materials related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the Auditor-Controller's Office located at 2970 Richardson Drive, Auburn, CA during normal business hours. We are committed to ensuring that persons with disabilities are provided the resources to participate fully in its public meetings. If you are hearing impaired, we have listening devices available. If you have a disability and need a disability-related modification or accommodation to participate in the meeting, please contact the Auditor-Controller's Office at (530) 889-4161. Contact the Clerk of your needs at least 24 hours prior to the meeting. If requested, the agenda shall be provided in appropriate alternative formats to persons with disabilities. All requests must be in writing and must be received by the Clerk five (5) business days prior to the scheduled meeting for which you are requesting accommodation. Request received after such time will be accommodated if time permits.

Chron Rpt #	Report Date	Dept. #	Dept./Agency Name	Project Description	Finding # / TL#	Findings / Recommendations Description	Fieldwork / Draft Complete	Final Report Issued	Audit Follow-up Date	Follow-up Comments
528-1	1/18/2023	1	Information Technology	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/1	Purchases Over the Small Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-2	1/18/2023	2	Agriculture	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/2	Purchases Did Not Appear to Be the Least Costly Option	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-2	1/18/2023	2	Agriculture	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	2/2	Unpaid Sales Tax	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-3	1/18/2023	3	Assessor	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/1	Unallowable Charges Per County Policies	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-4	1/18/2023	4	ACO	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	-	None Noted	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-5	1/18/2023	6	CDRA	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/1	Approving Statements by Emulation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-6	1/18/2023	8	County Counsel	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/1	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-7	1/18/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/3	Unallowable/Questionable Charges Per County Policies	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-7	1/18/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	2/3	Purchases Over the Small Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-7	1/18/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	3/3	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-7	1/18/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	Add1 Consideration	Surcharge for Procurement Card Payment	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-8	1/18/2023	14	Health and Human Services	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/2	Single Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-8	1/18/2023	14	Health and Human Services	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	2/2	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-9	1/18/2023	17	Human Resources	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/2	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-9	1/18/2023	17	Human Resources	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	2/2	Purchases Over the Small Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-10	1/18/2023	18	Probation	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/1	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-11	1/18/2023	19	Public Works	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/2	Single Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-11	1/18/2023	19	Public Works	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	2/2	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-12	1/18/2023	20	Sheriff's Office	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	-	None Noted	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-13	1/18/2023	22	Treasurer - Tax Collector	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	-	None Noted	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-14	1/18/2023	24	Child Support Services	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/1	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-15	1/18/2023	26	Parks and Open Space	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	1/2	Single Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.

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528-15	1/18/2023	26	Parks and Open Space	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/11/22	2/2	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-16	1/18/2023	73	APCD	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/11/22	1/2	Approving Statements by Emulation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
528-16	1/18/2023	73	APCD	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/11/22	2/2	Unallowable Business Meal Expense	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-1	1/18/2023	1	Information Technology	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/2	Purchases Did Not Appear to Be the Least Costly Option	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-1	1/18/2023	1	Information Technology	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	2/2	Purchases Over the Small Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-2	1/18/2023	2	Agriculture	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	-	None Noted	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-3	1/18/2023	3	Assessor	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/1	Purchase Was Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-4	1/18/2023	6	CDRA	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/1	Approving Statements by Emulation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-5	1/18/2023	7	Clerk-Recorder-Registrar of Voters	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	-	None Noted	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-6	1/18/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/2	Purchases Did Not Appear to Be the Least Costly Option	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-6	1/18/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	2/2	Purchase Was Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-7	1/18/2023	14	Health and Human Services	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/3	Statement Was Not Approved by the Approver	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-7	1/18/2023	14	Health and Human Services	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	2/3	Purchases Were Approved without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-7	1/18/2023	14	Health and Human Services	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	3/3	Unallowable Meal Purchase	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-8	1/18/2023	18	Probation	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	-	None Noted	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-9	1/18/2023	19	Public Works	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/2	Single Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-9	1/18/2023	19	Public Works	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	2/2	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-9	1/18/2023	19	Public Works	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	Add'l Consideration	Replacement(s) of Stolen County Property	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-10	1/18/2023	26	Parks and Open Space	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	-	None Noted	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
529-11	1/18/2023	73	APCD	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/1	Approving Statements by Emulation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
530	2/2/2023	10	CEO	Transfer of Accountability of Assets	-	None Noted	3rd Qtr / FYE 2023	3rd Qtr / FYE 2023	N/A - No Observations	
531-2	2/7/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/11/22	1/2	Purchase Did Not Appear to Be the Least Costly Option	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.

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531-2	2/7/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q4): 3/12/22-7/1/22	2/2	Purchases Were Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
532-2	2/7/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/4	Purchases Did Not Appear to Be the Least Costly Option	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
532-2	2/7/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	2/4	Purchase Over the Small Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
532-2	2/7/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	3/4	Purchase Was Approved Without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
532-2	2/7/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	4/4	Purchases Were Shipped to a Personal/Non-County Business Address	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
532-3	2/7/2023	20	Sheriff's Office	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/2	Purchases Over the Small Purchase Limit	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
532-3	2/7/2023	20	Sheriff's Office	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	2/2	Purchases Were Approved without Adequate Documentation	2nd Qtr / FYE 2023	3rd Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
534	3/21/2023	22	Treasurer - Tax Collector	Transfer of Accountability of Assets	-	None Noted	3rd Qtr / FYE 2023	3rd Qtr / FYE 2023	N/A - No Observations	