

# PLACER COUNTY AUDIT COMMITTEE

Committee Members:

Jay Panzica, Public Member, Chair

Suzanne Jones, Board of Supervisors, District 4, Vice Chair

Jim Holmes, Board of Supervisors, District 3

Andrew Sisk  
Auditor-Controller  
Secretary to the Committee

## MEETING AGENDA

April 21, 2021

2:30 PM to 4:00 PM

[Join the Teams meeting](#)

Or call in (audio only)

[+1 619-483-4068,877281177#](#) United States, San Diego

Phone Conference ID: 877 281 177#

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- I. Call to Order
- II. Public Comment
- III. Approval of January 12, 2021 Minutes
- IV. Status Report – External Auditors – CLA (CliftonLarsonAllen)
- V. Status Report – Internal Audits
  - a. Reports issued since last meeting
  - b. Current projects
- VI. Adjourn

Next scheduled meeting:

Wednesday, July 21, 2021 at 2:00 pm in BOS A

## Deliverables – County of Placer

- AUP – GANN Appropriations Limit AUP
  - County
  - Dependent Special Districts
- Audit – First 5 Placer CFC
- Audit - County CAFR
- Audit – TART Enterprise Fund
- County Single Audit
- Audit – Western Placer Waste Management Authority
- Audit – Placer Flood Control and Water Conservation District
- Audit – Golden Sierra Job Training Agency
- Audit – Placer Mosquito & Vector Control District
- Examination – Treasury Review Panel
- Audit – Air Pollution Control District (Audit will be conducted in FY21)

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## Audit – County CAFR Single Audit (Status)

- Single Audit Final Report
  - Issued Report March 24, 2021
    - ◇ Unmodified Opinions
    - ◇ Findings (Both Financial Statement Findings)
      - 2020-001 Unearned Revenues Overstated – Significant Deficiency
      - 2020-002 Transit Fund Prior Period Adjustment – Significant Deficiency

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**Flood Control, Missed Slide but Audit is complete with no findings. Same as Golden Sierra JTA slide.**

## **Audit – Audit – Golden Sierra Job Training Agency (Status)**

- Final Report
  - Issued Report March 22, 2021
    - ◇ Unmodified Opinion
    - ◇ No findings included in reports

## **Audit – Placer Mosquito & Vector Control District (Deliverable Schedule / Status)**

- Audit Procedures
  - Began Fieldwork Week of April 12th
  - Wrap Up End of April
  - Final Issuance by Mid May 2021

## **Examination – Treasury Review Panel (Deliverable Schedule / Status)**

- Examination Procedures
  - Began work end of March beginning of April
  - Wrap up by End of April
  - Final Issuance by End of April 2021

## **Audit – Placer Mosquito & Vector Control District (Deliverable Schedule / Status)**

- Audit Procedures
  - Began Fieldwork Week of April 12th
  - Wrap Up End of April
  - Final Issuance by Mid May 2021

## V. Status Report – Internal Audits

- a. Reports issued since last meeting:
  - Countywide Procurement Card Program Review – LAFCO
  - Roads Maintenance Division Capital Asset Review - Heavy Equipment
  - IT Department Procurement Card Audit
  - Fleet Division Capital Asset Review – Light Fleet
  - Sheriff's Office Asset Forfeiture Fiduciary Fund Review
  - Countywide Procurement Card Program Review – County Executive Office and Board of Supervisors
  - Health and Human Services Confidential Documents Review
  
- b. Current projects:
  - Countywide Procurement Card Program Review
    - Individual department reports –Sheriff
    - Summary Countywide report to CEO to include administration of program
  - District Attorney Asset Forfeiture Program
  - HHS Department Head Change Review
  - Credit Card Quarterly Monitoring
  - Countywide Gift Cards and Non-Capital Assets Review
  - Public Guardian/Public Administrator Review
  - Countywide Confidential Documents Review
  - Six Month Follow Up Reviews – YE Inventory (2), DA Transfer of Accountability of Assets
  - Countywide Risk Assessment for 21/22 Audit Plan
  - DPW - Parks Division Review
  - Financial Statement Audits – Penryn Fire, Colfax Cemetery
  - Whistleblower Cases - Whistleblower Hotline was opened to public on 4/6 (soft opening on County website)
    - Internal previously reported (1)
    - External (1)