

# 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, Vice Chair

Andrew Sisk

Auditor-Controller

Secretary to the Committee

## MEETING AGENDA

July 18, 2023

12:30PM

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,,567936246#](#) United States, San Diego

Phone Conference ID: 567 936 246#

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Meeting ID: 243 648 402 864 Passcode: pzWrk7

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 April 6, 2023 Minutes

Approve draft minutes from the April 6, 2023 Audit Committee Meeting.

### IV. Election of Chair/Vice Chair

Elect Chair and Vice Chair of the Committee for the upcoming 23/24 fiscal year.

### V. Status Report – External Auditors – CLA (CliftonLarsonAllen)

Receive a presentation from External Auditors CLA regarding current audits.

## **VI. 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. FY 22/23 Performance Measures**
- d. FY 23/24 Audit Plan**

## **VII. Whistleblower Program Activity Report**

Receive a presentation from the Auditor-Controller's Office on the Whistleblower Program cases received from January to June 2023.

## **VIII. Adjourn**

**Next scheduled meeting: Wednesday, October 3, 2023 at 1:00 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
532-1 (Re-issue)	4/17/2023	10	CEO	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	1/2	Purchases Were Approved Without Adequate Documentation	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
532-1 (Re-issue)	4/17/2023	10	CEO	Countywide Procurement Card Program Monitoring Review (Q1): 7/2/22-9/23/22	2/2	Lack of Detailed Description for Transaction	2nd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
535	4/17/2023	18	Probation Department	Countywide Gift Cards/Certificates & Cash Equivalents Follow-Up Review	1/1	Lack of Proper Supporting Documentation / Inadequate Review and Approval - *Partially Implemented*	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #514, dated 7/27/2022
536	4/17/2023	4	ACO - Payroll Division	Bi-weekly Payroll Monitoring Review for fiscal year 2022-23 Pay Periods 1-14	1/1	Inconsistent Review of Payroll Input Adjustments	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
537	4/27/2023	14	Health and Human Services	Countywide Gift Cards/Certificates & Cash Equivalents Follow-Up Review	1/5	Policies and Procedures Related to Gift Cards & Other Cash Equivalents - *Partially Implemented*	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #516, dated 8/8/2022
537	4/27/2023	14	Health and Human Services	Countywide Gift Cards/Certificates & Cash Equivalents Follow-Up Review	2/5	Lack of Proper Supporting Documentation / Inadequate Review and Approval - *Partially Implemented*	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #516, dated 8/8/2022
537	4/27/2023	14	Health and Human Services	Countywide Gift Cards/Certificates & Cash Equivalents Follow-Up Review	3/5	Late Submission of the Quarterly Affidavits - *Implemented*	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #516, dated 8/8/2022
537	4/27/2023	14	Health and Human Services	Countywide Gift Cards/Certificates & Cash Equivalents Follow-Up Review	4/5	Lack of Restricted Access - *Implemented*	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #516, dated 8/8/2022
537	4/27/2023	14	Health and Human Services	Countywide Gift Cards/Certificates & Cash Equivalents Follow-Up Review	5/5	Unused and Expired Gift Cards - *Implemented*	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #516, dated 8/8/2022
538	4/27/2023	19	Public Works	Environmental Utilities and CSA Revolving Fund Follow-Up Review	1/4	CSA Revolving Fund	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #515, dated 7/27/2022
538	4/27/2023	19	Public Works	Environmental Utilities and CSA Revolving Fund Follow-Up Review	2/4	Overstated Hourly Billing Rate	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #515, dated 7/27/2022
538	4/27/2023	19	Public Works	Environmental Utilities and CSA Revolving Fund Follow-Up Review	3/4	Lack of Established Revenue Tracking and Reconciliation Process	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #515, dated 7/27/2022
538	4/27/2023	19	Public Works	Environmental Utilities and CSA Revolving Fund Follow-Up Review	4/4	Performing Services Without an Agreement	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	Follow-up to original report #515, dated 7/27/2022
539-1	6/5/2023	1	Information Technology	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-2	6/5/2023	2	Agriculture	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-3	6/5/2023	4	Auditor-Controller	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-4	6/5/2023	6	CDRA	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-5	6/5/2023	10	CEO	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	1/1	Lack of Detailed Description for Transaction	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-6	6/5/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	1/2	Lack of Detailed Description for Transaction	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-6	6/5/2023	11	District Attorney's Office	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	2/2	Purchases Were Approved Without Adequate Documentation	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.

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539-7	6/5/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	1/2	Purchases Were Shipped to a Personal/Non-County Business Address	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-7	6/5/2023	12	Facilities Management	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	2/2	Purchase Was Approved Without Adequate Documentation	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-8	6/5/2023	14	Health and Human Services	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	1/2	Supporting Documentation was Uploaded after the Reconciliation Period	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-8	6/5/2023	14	Health and Human Services	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	2/2	Purchases Were Approved Without Adequate Documentation	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-9	6/5/2023	15	Library	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-10	6/5/2023	17	Human Resources	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	1/3	Supporting Documentation was Uploaded after the Reconciliation Period	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-10	6/5/2023	17	Human Resources	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	2/3	Purchases Were Approved Without Adequate Documentation	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-10	6/5/2023	17	Human Resources	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	3/3	Fuel Transaction	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-11	6/5/2023	18	Probation	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-12	6/5/2023	19	Public Works	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	1/2	Purchases Were Approved Without Adequate Documentation	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-12	6/5/2023	19	Public Works	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	2/2	Lack of Detailed Description for Transaction	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-13	6/5/2023	19	Sheriff's Office	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	1/1	Lack of Detailed Description for Transaction	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-14	6/5/2023	18	Parks and Open Space	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
539-15	6/5/2023	73	APCD	Countywide Procurement Card Program Monitoring Review (Q2): 9/24/22-12/16/22	-	Approving Statements by Emulation	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.
540	5/23/2023	10	CEO	Annual Certification of Non-Capital Assets	-	None Noted	3rd Qtr / FYE 2023	4th Qtr / FYE 2023	See comment	No follow-up required; part of the continuous monitoring review.