



INTEROFFICE MEMORANDUM

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Enedina Garcia
Deputy Auditor-Controller

Kim Lamanuzzi
Deputy Treasurer-Tax Collector

OK
12/6/18

DATE: December 7, 2018
TO: Audit Committee Members
FROM: Supervisor Nathan Magsig, Audit Committee Chairman
SUBJECT: Audit Committee Meeting

This will confirm the next Audit Committee meeting scheduled on **December 14, 2018 at 10:00 a.m.** in the Board of Supervisors Chambers - Room 301 of the Hall of Records. The following is the agenda for the meeting:

AGENDA

1) Pledge of Allegiance

2) Approve Agenda

3) Public Presentations

This portion of the meeting is reserved for persons desiring to briefly address the Audit Committee on any matter not on this agenda within the Committee's subject matter jurisdiction.

4) Approval of August 31, 2018 Audit Committee Meeting Minutes

5) Agenda Items

Consent Items

- a. Approve Quarterly Fraud Report covering July 1, 2018 to September 30, 2018

Discussion and Action Items

- b. Review and Receive the Department of Social Services memo regarding IHSS fraud procedures
- c. Review and approve the proposal from Brown Armstrong for an agreed-upon procedures engagement in the Recorder's Office over the Internal Controls over the cash receipts and cash disbursements as well as the appropriateness of fees within the following funds; Property Tax Administration Program, State-County Assessor Partnership Agreement Program, SSN Truncation Program, Micrographics Storage

Fund, Electronic Recording Data System (ERDS), Record Document System, Security Paper, Vital & Health Statics Fee and the Base Recorder Fee.

- d. Review and approve the Human Resources Department Transition Review Follow-Up Report
- e. Review and approve the Probation Transition Review Report for Interim Probation Chief Philip Kader
- f. Review and approve the Probation Transition Review Report for Probation Chief Kirk Haynes

6) Staff Updates

7) Adjournment

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Enclosures

Audit Committee Members:

Supervisor Nathan Magsig, Audit Committee Chairman
Daniel C. Cederborg, County Counsel, Audit Committee Vice-Chairman
Supervisor Sal Quintero
Jean Rousseau, County Administrative Officer
Elizabeth Diaz, Co-Department Heads Council
Manuel Vilanova, Public Member
Kulwinder Brar, Public Member