

SUMMARY OF PROCEEDINGS

KERN COUNTY AUDIT ADVISORY COMMITTEE

County Administrative Center
1115 Truxtun Avenue
5th Floor – County Administrative Office
Bakersfield, California 93301

General Meeting
Wednesday, September 13, 2023

3:00 P.M.

COMMITTEE ACTION DISPLAYED IN CAPS

The vote is displayed in bold below each item.

CONSENT AGENDA LISTED WITH “CA” WERE CONSIDERED TO ROUTINE AND NON-CONTROVERSIAL. NO ADDITIONAL COMMENTS AND APPROVED BY ONE MOTION.

1) Call to order –

MEETING CALLED TO ORDER BY SUPERVISOR FLORES AT 3:03 P.M.

Roll call –

COMMITTEE MEMBERS PRESENT: JEFF FLORES (VOTING MEMBER), DAVID COUCH (VOTING MEMBER), GEOFFREY KING (VOTING MEMBER) AND JORDAN KAUFMAN (NON-VOTING MEMBER)

COMMITTEE STAFF PRESENT: AIMEE ESPINOZA (AUDITOR-CONTROLLER-COUNTY CLERK), JEREMY MCNUTT (COUNSEL)

Others In Attendance: Auditor-Controller (Janelle Austin, Tarrah Shockley), County Administrative Office (James Zervis, Elsa Martinez, Eric Nisbett, Saba Hailemichael), Information Technology Services (Mark Buonauro, Aaron Nance)

CA-2) Minutes from September 26, 2022 Kern County Audit Advisory Committee meeting –
APPROVED

3 AYES (MAGGARD, KING, COUCH)

- CA-3) County Administrative Office's June 30, 2022 and December 31, 2022, and June 30, 2023 Compliance and Accountability Reports –

RECEIVED AND FILED

3 AYES (FLORES, KING, COUCH)

- 4) Auditor-Controller-County Clerk's Fraud and Ethics Activity Report for the periods ending June 30, 2022 and December 30, 2022 –

RECEIVED AND FILED

3 AYES (FLORES, KING, COUCH)

- 5) Auditor-Controller-County Clerk's presentation of countywide risk assessment and annual audit plan for fiscal year 2023-24 –

AUDITOR-CONTROLLER-COUNTY CLERK, AIMEE ESPINOZA MADE PRESENTATION, STATED THAT NEW CHANGES WERE MADE TO INCREASE PRESENCE AT DEPARTMENTS, SIX STAFF ARE ASSIGNED TO AUDIT DIVISION, NEW SOFTWARE SYSTEM FOR AUDIT

DAVID FLUHART INTRODUCED HIMSELF AND GREETED THE COMMITTEE AS PUBLIC COMMENT

MR. KING ASKED ABOUT SINGLE AUDIT AND FINANCIAL AUDIT REPORT FINDINGS, ASKED IF THE COUNTY'S ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) CAN BE SHARED WITH THE COMMITTEE MEMBERS AND PRESENTED IN FUTURE MEETINGS; MS. ESPINOZA AGREED TO PROVIDE THE REPORTS TO THE COMMITTEE MEMBERS IN THE FUTURE; MR. KING ASKED ABOUT OUTSIDE AUDITORS AND THE STATUS OF THE TERM OF THE CONTRACT; MS. ESPINOZA STATED CONTRACT WAS FOR ONE MORE YEAR AND WOULD CONDUCT REQUEST FOR PROPOSALS AT A LATER DATE; MR. KING ASKED IF THERE WERE FINDINGS; MS. ESPINOZA STATED THERE WERE FINDINGS AND CHANGES WERE MADE IN RESPONSE

MR. KING ASKED ABOUT POSITIONS; TWO WERE ADDED THE PRIOR YEAR

MR. KING ASKED ABOUT CYBERSECURITY AND RISK; MR. ZERVIS, MR. BUONAURO, AND MR. NANCE DISCUSSED ENHANCEMENTS TO INFORMATIONAL TECHNOLOGY SECURITY AND REPORTING

COMMITTEE CHAIR JEFF FLORES ASKED IF AUDITOR-CONTROLLER-COUNTY CLERK COULD PERFORM AGREED UPON PROCEDURES REGARDING CUSTOMER SERVICE AND EFFICIENCY AT COUNTY DEPARTMENTS, MR. COUCH ADDED TOPIC OF PERMITTING PROCESSES; MS. ESPINOZA STATED THAT SHE WOULD NEED TO CHECK ON HER DEPARTMENT'S EXPERTISE ON SUCH REVIEWS

MR. KING MADE GENERAL COMMENTS REGARDING GOVERNMENT'S RESPONSIBILITY TO CONSTITUENTS AND THE POLARIZATION AT STATE AND FEDERAL LEVELS, STATED KERN CAN SERVE AS AN EXAMPLE IN PROVIDING

GOOD CUSTOMER SERVICE, SACRAMENTO WAS SHUTTING DOWN BIGGEST LOCAL INDUSTRY

APPROVED; MADE RECOMMENDATION TO BOARD OF SUPERVISORS TO ADOPT REVISIONS

3 AYES (FLORES, KING, COUCH)

- 6) Committee member announcements or reports –

THE MEETING DATE WAS NOT SCHEDULED.

STAFF WILL SCHEDULE NEXT MEETING FOR 2024.

- 7) Public comment –

MR. FLUHART STATED THAT HE AGREED WITH MR. KING'S COMMENTS ABOUT GOVERNMENT'S RESPONSIBILITY AND THAT THERE NEEDED TO BE A TURNAROUND

- 8) Adjourn –

ADJOURN AT 3:38 P.M.

3 AYES (FLORES, KING, COUCH)