



## AUDIT OVERSIGHT COMMITTEE

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February 16, 2024

To: Members  
Board of Supervisors

From: Drew Atwater  
Audit Oversight Committee Chair

Subject: **Fiscal Year 2023-24 Second Quarter Meeting – Chair’s Report**

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As mandated by Article 4.6 of the Audit Oversight Committee (AOC) Bylaws approved by the Board of Supervisors (Board) on July 26, 2022, the AOC Chair is providing this summary of highlights from the AOC’s February 7, 2024 quarterly meeting.

**1. Normal Business**

The AOC received and filed various communications from the Internal Audit Department, the Auditor-Controller, County Executive Office’s Performance Audit, and the External Auditors Eide Bailly.

**2. Internal Audit Department’s Recruitment**

Mr. Aggie Alonso reported that Internal Audit has four vacancies consisting of the Assistant Director, Senior Fiscal Manager, Fiscal Manager, and Administrative Manager positions. Specifically, the Assistant Director recruitment was opened in September 2023, the first round of interviews is scheduled for late February 2024, and Internal Audit expects to have the position filled by May 2024. The Senior Fiscal Manager recruitment is also underway and Internal Audit expects to have the position filled in March 2024. The Fiscal Manager recruitment will commence in late February 2024, and lastly the Administrative Manger recruitment will begin once the other three vacancies have been filled and we anticipate filling the vacancy in July 2024.

**3. External Audit Activity Status Report**

Mr. Michael Dean, Senior Audit Manager, presented the External Audit Activity Status Report for the Quarter Ended December 31, 2023. Mr. Dean indicated that there was one material issue reported during the quarter. Specifically, the Department of Health Care Services conducted a review of the Health Care Agency’s Short-Doyle/Medi-Cal Cost Report for the fiscal period ended June 30, 2015. The audit identified a total of approximately \$4.4M in disallowed costs.

**4. Report on eProcurement**

Mr. Andrew Hamilton, Auditor-Controller, provided a status update on eProcurement. Mr. Hamilton reported that on February 6, 2024, the Board of Supervisors approved the release of the Request for Proposal for a new ERP (Enterprise Resource Planning) System, which includes a procurement module.

*Drew Atwater*