

Audit Committee

date Wednesday, December 13, 2017

time 1:00 – 2:00pm

place San Diego Workforce Partnership, 3910 University Ave., San Diego, CA
Executive Boardroom, 4th Floor

AGENDA

Welcome

Omar Passons – Chair

- Call the meeting to order
- Non-agenda public comment

Action Item

- Omar Passons – Chair

- Item #1: Minutes of the August 15 Audit Committee Meeting

Information Item

- Item #2: SDWP Internal Control Risk Assessment

Adjournment

- Set next meeting

Item #1

Minutes of the August 15 Audit Committee Meeting

Members Present

Omar Passons, Chair
Ed Hidalgo
Marlene Taylor
Tracy Sandoval
Rolando Charvel

Guests Present

Sally Rubi
Roma Nichols

Staff Present

Peter Callstrom
Andy Hall
Chris Burlaka
Kai Jackson

All reports, memoranda and letters contained in the agenda or distributed at the meeting shall by this reference become part of the original minutes.

The meeting was called to order by Omar Passons, at 1:03 pm at SDWP with a quorum.

Public Comment

None

Reports

Roma Nichols, City of San Diego Internal Controls Supervisor reported on the observations of SDWP internal controls over the procure-to-pay process with the Committee.

The following items were approved

1-08/15/2017 - Item 1 **Minutes of the June 12 Audit Committee Meeting**
Approve the June 12 Audit Committee minutes.
Motioned, Seconded, Carried Unanimously (Sandoval/Charvel)

2-08/15/2017 - Item 2 **Audit Committee Charter**
Motion to recommend the WDB approve the Audit Committee Charter.

Motioned, Seconded, Carried Unanimously (Sandoval/Charvel)

3-08/15/2017 - Item 3

Fiscal Year 2016-2017 External Audit Firm

Motion to approve the FY 2016/17 Engagement Letter from the independent audit firm Rogers, Anderson, Malody & Scott, LLP (RAMS).

Motioned, Seconded, Carried Unanimously (Taylor/Hidalgo)

The following item was discussed:

4-08/15/2017 - Item 4

SDWP Internal Control Risk Assessment

C. Burlaka provided an update on the Internal Control Risk Assessment that was conducted.

DISCUSSION

R. Charvel and T. Sandoval volunteered City and County staff to review SDWP's financial policies and procedures as needed after an internal risk assessment is conducted by SDWP's management. This would save SDWP approximately \$50,000 by not having to procure a private firm to conduct the review.

O. Passons suggested staff report to the Workforce Development Board the County's generous offer to conduct the assessment.

Adjournment

The meeting was adjourned at 1:44 pm.

Next meeting: December 2017

Item #2: SDWP Internal Control Risk Assessment

INFORMATION ITEM – NO ACTION REQUIRED

At the August 15, 2017 Audit Committee meeting, members requested SDWP complete the internal control risk assessment and report the results to the Committee at the next scheduled meeting.