



BERNALILLO COUNTY
AUDIT COMMITTEE MEETING
CONFERENCE ROOM B, 10TH FLOOR, ONE CIVIC PLAZA NW

MEETING MINUTES
Wednesday, July 31, 2013
2:30pm to 4:30pm

Call to Order

The meeting was called to order at 2:30pm

Audit Committee (Representing the County Commission)

Mandy Funchess, CPA, Chair
Paulette Becker, CPA, Esq., Secretary

REDW Internal Auditors

Jessica Bundy, REDW
Shannon Sanders, REDW
Steve Cogan, REDW

County Personnel/Guests

Tom Zdunek, County Manager
Teresa Byrd, Deputy County Manager, Finance
Jeff P. Lovato, MBA, Accounting Director
Bonnie Ulibarri-Romero, CPA, CGMA, Financial Projects Coordinator, Accounting
Cindy Torres, Audit Liaison and Accounting Officer, Accounting
Virginia Montoya, Accounting Officer, Accounting
Trudy McGregor, CPA, Financial Administrator, Accounting
Manny Ortiz, Treasurer
Fidel Bernal, CPA, Chief Deputy Treasurer
Chris Sanchez, Treasurers
Mathew Pepper, Director of Animal Care
Diane Beserra, Administrative Officer III, Animal Care
Sara Specht, Audit Supervisor, Office of the State Auditor
Katrina Holtrum, Director, DSAP
Fran Martinez-Romero, DSAP

Announcements

The County is searching for a new member to fill the position that was vacated by Maxwell Kagan, CPA, Chair. Mandy Funchess, CPA, is the new chair. New committee member will be present at the next meeting in October 2013.

Approval of Agenda

The agenda was unanimously approved as distributed.

Approval of minutes from last meeting The minutes of the May 23, 2013 meeting were unanimously approved as distributed.

REVIEW OF THE INTERNAL AUDIT REPORTS

POWERPOINT PRESENTATION CREATED/NARRATED BY JESSICA BUNDY, SHANNON SANDERS

SOCIAL SERVICES-SPONSORSHIP GRANTS (SHANNON SANDERS PRESENTED THIS REPORT)

1. RFP Monitoring A Program Monitoring Review Form is filled out annually by the Program Monitor for each of the RFP award recipients, prior to renewing the contracted award. However, 2 of 21 forms tested were not completed and signed by the Program Monitor. Additional training is recommended and to stress the importance of completing the Program Monitoring Review Form for each award recipient.

Rosanna Suazo, Special Projects Coordinator, addressed questions from the audit committee. She concurred with the recommendation. In addition, she will consider other mechanisms, i.e., returning a completed and signed copy of the Program Monitoring Review Form back to the agency.

Mandy Funchess, audit committee chair, made motion to approve the Social Services-Sponsorship Grants audit report. Paulette Becker, audit committee member, second. Motion passed

(To view final internal audit reports, go to the County's Transparency Portal, "BerncoView," located on its website, www.berncogov)

ANIMAL CARE-COMPLAINT PROCESS (SHANNON SANDERS PRESENTED THIS REPORT)

1. Non-compliance with Policies The County implemented the ZACS database system to track animal complaints and document procedures performed. Policy and Procedures were not followed and ZACS database was not properly utilized. The department should use the Information Technology Department to gain an understanding of ZACS' user features, reporting capabilities and tailor the system to enable compliance with the policies and procedures. In addition, provide training to all employees.

Matt Pepper, Animal Care Director, addressed questions from the audit committee. Matt will continue to incorporate IT and ERP into his plans to evaluate current software system and determine the most efficient way to operate. It should be noted that 7 of the 20 samples taken were from periods prior to the implementation of the current policies and procedures. All staff has been issued notice that all reports must be up to date by July 28, 2013, and to maintain reports in accordance to policy. The policy was amended and retraining to all employees will occur prior to August 1, 2013.

Mandy Funchess, audit committee chair, made motion to approve the Animal Care-Complaint Process audit report. Paulette Becker, audit committee member, second. Motion passed

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An Overview of Fiscal Year 14 and Fiscal Year15 Internal Audit Plan (presented by Jessica Bundy)

Review of the Fiscal Year 2014 and 2015 Internal Audit Plan.

Jessica stated that the estimated hour range and date is within budget, and the two year timeframes work better in allowing for flexibility. This includes planning time for next year. If circumstances were to change, there is enough time in the high risk areas and special audit areas to trade off, if an issue were to arise.

An Overview of Fiscal Year 14 and Fiscal Year15 Internal Audit Plan (presented by Jessica Bundy) cont'

After discussion the following changes were made:

- Human Resources -moved to March 2014
- Housing integration with SAP -moved to September 2014
- Risk Management -moved to May 2014

The Internal Audit Plan will be presented to the County Commission for approval at the meeting of August 27, 2013.

Mandy Funchess, audit committee chair, made motion to approve with changes noted to the Internal Audit Plan FY14 and FY15 audit report. Paulette Becker, audit committee member, second. Motion passed

Adjournment

Mandy Funchess, audit committee chair, made motion to adjourn meeting. Audit Committee went into Executive Session. Paulette Becker audit committee member, second. Motion passed.

CONFIRMED NEXT MEETING DATE
AN AUDIT COMMITTEE MEETING WILL BE HELD FROM 2:30PM-4:30PM
TUESDAY, OCTOBER 29, 2013 IN CONFERENCE ROOM B