



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

MEETING MINUTES
Thursday, September 24, 2015
2:00pm to 4:00pm

Call to Order

The meeting was called to order at 2:00pm

Audit Committee (Representing the County Commission)

Mandy Funchess, CPA, Chair
Paulette Becker, CPA, Esq., Secretary
Armando Sanchez, CPA, Member

REDW Internal Auditors

Jessica Bundy, REDW
Danny Martinez, REDW

County Personnel/ Guests

Tom Zdunek, County Manager
Shirley Ragin, Deputy County Manager, Finance Division
Pamela Moon, Accounting & Budget Director
Jackie Sanchez, Financial Manager, Accounting & Budget Department
Cindy Torres, Audit Liaison and Accounting Officer, Accounting & Budget Department
Rod Rolston, Chief Information Officer, Information Technology
Renetta Torres, Director, Human Resources
Dorothy Astorga, Administrative Officer III, Human Resources
Lisa Sedillo-White, Director, Procurement & Business Services
Manny Ortiz, Treasurer
Isabelle Purcella, Chief Deputy Treasurer, Treasurer's Office
Crystal Trujillo, Assistant Accounting Manager, Treasurer's Office
Roger Paul, Deputy County Manager, Public Works
Tina Tomlin, Director, Emergency Communications
Rosanna Garcia, Administrative Officer III, Animal Care Department

Approval of Agenda

The agenda was unanimously approved as distributed.

Approval of minutes from last meeting The minutes of the July 30, 2015 meetings were unanimously approved as distributed.

Review of the Internal Audit Reports

POWERPOINT PRESENTATION CREATED/NARRATED BY JESSICA BUNDY & DANNY MARTINEZ

I. FOLLOW-UP ON OPEN INTERNAL AUDIT OBSERVATIONS

FOLLOW-UP ON OPEN INTERNAL AUDIT OBSERVATIONS (JESSICA BUNDY AND DANNY MARTINEZ PRESENTED THIS REPORT)

REDW presented the Follow-Up on Open Internal Audit Observations. REDW includes moderate and high risk observations in the report, while low risk observations are tracked by Accounting. The report focused on unresolved observations for the period 2010 to 2015. The Accounting Office maintains an audit matrix with the current status and management responses for unresolved observations.

REDW reviewed the updated audit matrix, interviewed county staff, and performed various tests of transactions based on policies and procedures. Based on testing, the report presented to the Audit Committee had 24 observations resolved and 31 observations unresolved.

The table below details the observations that are “resolved” and “unresolved.”

Department	Number of observations resolved	Number of observations unresolved
Accounting & Budget	1	1
Accounts Payable	0	1
Animal Care Services	0	2
Assessor’s Office	4	0
Emergency & Information Services	1	1
Enterprise Resource Planning	1	1
Fleet/Facilities Management	0	2
Housing	2	0
Information Technology	0	8
Metropolitan Detention Center	1	8
Payroll	5	0
Procurement & Business Services	4	0
Records Management	0	2
Risk Management	5	0
Sheriff’s Office	0	5
Total	24	31

Summary by fiscal year of resolved and unresolved observations:

Fiscal Year	Number of observations resolved	Number of observations unresolved
2010	2	1
2011	2	3
2012	3	0
2013	7	6
2014	9	2
2015	1	19
Total	24	31

FOLLOW-UP ON OPEN INTERNAL AUDIT OBSERVATIONS (JESSICA BUNDY AND DANNY MARTINEZ PRESENTED THIS REPORT) cont'

The Audit Committee discussed all comments and requested that three of the unresolved items be moved from "unresolved" to "resolved". The Audit Committee also requested an updated response on the April 2013 Metropolitan Detention Center.

Mandy Funches, Audit Committee Chair, made motion to table approval of the Follow-up on Open Internal Audit Observations report. This would allow REDW to revise the report based on their recommendations and resend the report out. The revised report would have 27 observations resolved and 28 observations unresolved. Paulette Becker, audit committee member, seconded. Motion passed.

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

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
FY15 EXTERNAL AUDIT EXIT CONFERENCE WILL BE HELD FROM 3:00-5:00PM
WEDNESDAY, OCTOBER 28, 2015 IN CITY/COUNTY CHAMBERS

AN AUDIT COMMITTEE MEETING IS SCHEDULED
THURSDAY, JANUARY 14, 2016 IN CONFERENCE ROOM B

EXECUTIVE SESSION
COMMITTEE WENT INTO EXECUTIVE SESSION

ADJOURNMENT
MEETING WAS ADJOURNED AT 4:00PM BY MANDY FUNCHESS