



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

***MEETING MINUTES***  
*Wednesday, April 27, 2016*  
*10:30am to 12:30pm*

**Call to Order**

The meeting was called to order at 10:30am

**Audit Committee (Representing the County Commission)**

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

**REDW Internal Auditors**

Jessica Bundy, REDW  
Ariel Lybarger, REDW

**County Personnel/ Guests**

Julie Baca, County Manager  
Shirley Ragin, Deputy County Manager, Finance  
Pamela Moon, Accounting & Budget Director  
Jackie Sanchez, Financial Manager, Accounting & Budget Department  
Cindy Torres, Audit Liaison and Accounting Officer, Accounting & Budget Department  
Jennifer Urioste, Financial Services Administrator IV, Accounting & Budget Department  
Manny Ortiz, County Treasurer  
Isabella Percella, Chief Deputy Treasurer, Treasurer's Office  
Michael Garcia, Deputy Clerk, Clerk's Office  
Carol Thomas, Administrative Officer III, Clerk's Office  
Maria Zuniga, Budget & Business Improvement Administrator, Business Improvement & Performance Office  
Veronica Schornack, Systems Analyst, Business Improvement & Performance Office  
Dan McKay, Albuquerque Journal

**Approval of Agenda**

The agenda was unanimously approved as distributed.

**Approval of minutes from last meeting** The minutes of the February 12, 2016 meetings were unanimously approved as distributed.

# Review of the Internal Audit Reports

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POWERPOINT PRESENTATION CREATED/NARRATED BY JESSICA BUNDY

- I. CLERK'S OFFICE
- II. TREASURER'S OFFICE

## CLERK'S OFFICE (JESSICA BUNDY PRESENTED THIS REPORT)

- Records Redaction: A list was obtained of all records maintained in the Clerk's Office database to determine what information would be redacted in the standard procedure after the effective date of New Mexico State Statute 14-2-1 regarding protected personally identifiable information.
- Voter Registration Input: A random sample of 60 voters to test that the voter registration form information agreed to the database.
- Voter Registration Odyssey: The 2015 Odyssey Report and instructions were obtained to determine that the examination of the updated voter records was completed and documented after the most recent general election cycle (November 2015).
- Voter Registration Deactivation: A sample of 60 names/potential voters to test that support was maintained for the deactivation of that voter and that the process was completed accurately.

Observation, Recommendations and Management Responses:

There were no reportable observations. The areas tested had established processes in place that appeared to be followed and monitored to ensure errors were identified and corrected. Additionally, the overall processes and procedures for input, maintenance and removal of voter information in the PowerProfile Voter Database were being followed for all items tested.

*Mandy Funchess, audit committee chair, made motion to approve the Clerk's Department 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](http://www.berncogov))*

## TREASURER'S OFFICE (JESSICA BUNDY PRESENTED THIS REPORT)

- Tax Bills and Collection: A sample of 60 property parcels were tested to determine if: Required levy rates were applied appropriately to tax bills. Bills were properly calculated based on assessed values. Bills were mailed by November 1, as required by State Statute and payments were applied to the correct taxpayer account.
- Delinquent Payments: A sample of 22 real property parcels from the 2014 delinquent tax accounts were tested if a delinquency notice was sent and to determine if the delinquency notice was sent by June 1, 2015, and if penalties and interest were appropriately applied to the account.
- Tax Overpayment: Tests were performed to determine if the overpayment was applied toward future property tax payments or refunded to taxpayer upon taxpayer request, and the amount of overpayment was accurately applied or refunded.
- Online Payments and Property Tax Reconciliations: From the daily online payment and property tax reconciliations, there were six days selected from each type for a total of 12 that were performed during peak property tax collection periods and to determine if the: Reconciliations were completed within five business days. Variances were investigated, resolved, and documented, if applicable. Reconciliations were reviewed and approved by the appropriate employee in a timely manner.

**TREASURER'S OFFICE (JESSICA BUNDY PRESENTED THIS REPORT) CONT'**

- **Bank Statement Reconciliations:** Tests were performed to determine if the: Reconciliations were completed timely. Variances were investigated, resolved and documented, if applicable. Reconciliations were reviewed and approved by the appropriate employee in a timely manner.
- **Investment Purchases:** A sample of 20 investments from investment summaries by month from April 2014 through December 2015 were tested to determine if: Three bids were obtained for each investment purchased. Purchase was properly approved by the County Treasurer, County Manager and the third party consultant. Wire transfer of funds for the investment purchase was approved by the Treasurer and the Deputy Treasurer and accompanied by the trade ticket. Trade Ticket included selection of bid and other purchase information. Investment file/supporting documentation was retained in the Treasurer's Office according to policy. The investment selected was reasonable based on other bids obtained.
- **Cash flow Evaluation:** Tests were obtained/performed from the monthly Investment Committee Working Group minutes from meetings held in the months of January, June, and November 2015. Tested to determine if the cash flow needs for the County were evaluated and proposed follow-up actions were properly approved and documented.

Observations, Recommendations and Management Responses:

There were no reportable observations. The areas tested had established processes in place that appeared to be followed including processes related to the investment selection and maintenance of supporting documentation.

*Mandy Funchess, audit committee chair, made motion to approve the Treasurer's Office 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.bernco.gov](http://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**

**AN AUDIT COMMITTEE MEETING WILL BE HELD FROM 2:30PM-4:30PM  
TUESDAY, JUNE 21, 2016 IN CONFERENCE ROOM B**

**EXECUTIVE SESSION**

**COMMITTEE WENT INTO EXECUTIVE SESSION**

**ADJOURNMENT**

**MEETING WAS ADJOURNED AT 12:30PM BY MANDY FUNCHESS**