



**Bernalillo County**  
**Special Audit Committee Meeting**  
City Council Committee Room

**MEETING MINUTES**

Wednesday, March 24, 2011  
1:30pm to 2:00pm

**Call to Order**

The meeting was called to order at 1:30pm

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

Demesia Padilla, CPA, Chair, (absent)  
Maxwell Kagan, CPA, Secretary, (attended via Conference Call)  
Paulette Becker, CPA, Esq., Member

**REDW Internal Auditors**

Jessica Bundy, REDW  
Ed Street, REDW

**County Personnel/ Guests**

Daniel J. Mayfield, Deputy County Manager, Budget and Finance  
Jeff P. Lovato, MBA, Accounting Director  
Bonnie Ulibarri-Romero, Financial Projects Coordinator  
Cindy Torres, Audit Liaison, Accounting  
Ron Paiz, Undersheriff  
Andrew Galvan, Sheriff's department  
Matt Thomas, Sheriff's department  
L. Elva Gonzales, Sheriff's department  
Roger Paul, Public Works  
Renetta Torres, Deputy County Manager, Administrative Services  
Norbert Montoya, Human Resources department

**Approval of Agenda**

The agenda was unanimously approved as distributed.

## **REQUEST BY SHERIFF OF A SPECIAL AUDIT OF THE FEDERAL NARCOTICS ACCOUNT, CURRENCY EVIDENCE ACCOUNT AND INVESTIGATION ACCOUNT**

### **Sheriff's Department-Special Audit Request** (Jessica Bundy presented this request)

Jessica Bundy, REDW presented a request to the audit committee to approve an additional 100hrs to continue this special audit. She stated that an investigation is underway and they have utilized all of the 100hrs. (Hours are available in the current audit plan.) Requests for additional audit hours have to be approved by the audit committee.

The Currency Evidence Account was presented at the last meeting and a portion has been tested; In addition to the Currency Evidence Account, Sheriff wants an audit of the Investigative Account and the Federal Narcotics Account. He requested that the auditor's look at all transactions for 2010 and use sampling for 2009.

The Special Audit meeting originated from Sheriff Dan Houston who contacted the Finance Division and requested a special audit of the accounts that are maintained by the Sheriff's department. They want to determine if proper documentation was used for prior year expenditures and to determine if proper guidelines for these accounts were followed.

The records for these accounts may be subpoenaed. Sheriff Dan Houston wants to ascertain how these accounts were used prior to any release of information.

*Paulette Becker, audit committee member, made motion to approve an additional 100hrs for the Sheriff's special internal audit report. Max Kagan audit committee member, second. Motion passed.*

## **REQUEST OF A SPECIAL AUDIT OF THE ASSESSOR'S DEPARTMENT**

### **Assessor's Department Special Audit Request** (Jessica Bundy presented this request)

An investigation is underway by the Sheriff's Office and Federal law Enforcement concerning an issue with the Assessor's office. The County Legal department recommends that they proceed/continue before a special audit is considered. This item was tabled.

### *Adjournment*

*Paulette Becker, audit committee member, made motion to adjourn meeting. Max Kagan audit committee member, second. Motion passed.*

### *CONFIRMED NEXT MEETING DATE*

*THE NEXT MEETING WILL BE FROM 2:00PM TO 4:00PM ON WEDNESDAY, MAY 18, 2011  
IN CONFERENCE ROOM B.*

### *EXECUTIVE SESSION*

*COMMITTEE WENT INTO EXECUTIVE SESSION.*

### *ADJOURNMENT*

*MEETING WAS ADJOURNED AT 2:00PM BY PAULETTE BECKER*