



# BUTTE COUNTY ADMINISTRATION

FINANCE AND RISK MANAGEMENT

25 COUNTY CENTER DRIVE, STE. 213

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MEMBERS OF THE BOARD

BILL CONNELLY

JANE DOLAN

MAUREEN KIRK

STEVE LAMBERT

KIM K. YAMAGUCHI

SCOTT TANDY

Interim Chief Administrative Officer

## AUDIT COMMITTEE MEETING AGENDA

Time: July 15, 2010 10:00am

Place: Administration Conference Room, 25 County Center Drive, Oroville, CA

Committee: Maureen Kirk, Board of Supervisors Member; Scott Tandy, Interim Chief Administrative Officer, Greg Iturria, Chief Financial Officer; David Houser, Auditor-Controller; and Linda Barnes, Treasurer-Tax Collector

- I. Review and Approve Minutes from the December 3, 2010 Meeting of the Audit Committee.
- II. Report and feedback from Gallina, CPAs on the financial audit and resulting Comprehensive Annual Financial Report for the fiscal year ending June 30, 2009.
- III. Discussion with Gallina regarding plans for the financial audit of fiscal year 2009-2010.
- IV. Public Comment



County of Butte  
Audit Committee  
Butte County Administration Conference Room  
25 County Center Drive, Oroville, CA  
December 3, 2009

Minutes

**Call to Order**

The Butte County Audit Committee was called to order by Supervisor Kirk at 10:03 a.m.

**Committee Members Present:**

Supervisor Kirk, Scott Tandy, Greg Iturria, Linda Barnes and Dave Houser

**Also Present:**

Tom Limper and Julia Ogonowski, Butte County Staff

Elba Zuniga, Gallina

John Welton and Mary Knight, Grand Jury Members

**I. Review and Approve** – Minutes from the June 24, 2009 Audit Committee meeting, Motion by Supervisor Kirk, second by Greg Iturria to approve the minutes from the June 24, 2009 Audit Committee meeting, motion carried 5-0.

**II. Discussion**

Dave Houser discussed the recognition of Governmental Finance Officers Association awarding their “Certificate of Achievement for Excellence in Financial Reporting” for the 2007/2008 Comprehensive Annual Financial Report.

Elba Zuniga from Gallina updated the committee on the financial audit of fiscal year 2008-2009. The audit went well and Gallina is working with County staff to finalize items in order to complete the Comprehensive Annual Financial Report (CAFR).

Dave Houser discussed the property tax audit from the State Controller’s Office that was performed by the State earlier this year.

**III. Public Comment** – John Welton and Mary Knight requested information from Gallina regarding employee credit card use. Elba Zuniga provided a response from the audit perspective and Dave Houser explained the internal controls in place for credit card usage.

**Meeting adjourned at 10:40 a.m.**