

County of Butte

Audit Committee

Butte County Administration Conference Room

25 County Center Drive, Oroville, CA

January 15, 2015

Minutes

Call to Order

The Butte County Audit Committee meeting was called to order at 1:00 pm.

Committee Members Present:

Paul Hahn, CAO; Peggy Moak, Treasurer and Tax Collector; and David Houser, Auditor Controller

Also Present:

Meegan Jessee, Deputy CAO
Joanne Wilson, Management Analyst
Susie Rees, Butte County Staff

I. Review and Approve

Minutes from October 6, 2014 meeting – Motion made to approve, motion seconded. Motion carried unanimously.

II. Approval of proposed Amended Butte County Audit Committee Bylaws, amending Section I

A. The bylaws listed the CFO as a member of the Committee. The vacant CFO position will not be filled so the bylaws need to be amended to eliminate the CFO position and add the Chief Administrative Officer's Budget Director position. The motion was made by David Houser, seconded by Peggy Moak. The change was approved unanimously.

a. Paul Hahn questioned if this made Meegan Jessee, the current Chief Administrative Officer's Budget Director, a member of the Committee officially or if it needed to be an agenda item for the next Board meeting.

1. The bylaws state that it is effective on the January 15, 2015

III. Consider approval of the issuance of a Request for Proposal for an Independent Auditor

- A. General Services has indicated that verbiage needs to be added to page 6 regarding weighing.
 - B. Peggy Moak asked how many responses were received the last time.
 - a. David Houser responded that he did not remember
 - C. Paul Hahn mentioned that the last RFP that went out was right around the same time that the RDA's were being dismantled and there were a lot of organizations trying to hire auditors. We may receive more this time.
 - D. David Houser mentioned that he thought we received 2 responses last time but the environment hasn't really changed since that time. He indicated that Auditors are hard to find and only one asked to be added to the list.
 - E. Paul Hahn added that we have had Gallina for 12 years. David Houser said that there have been changes to the GFOA/CPA guidelines that indicate it is a question of independence if an auditor is retained for a certain number of years. That can be gotten around by assigning audit responses to a different partner.
 - F. Meegan Jessee stated that General Services has put more structure around the process. It is all online so everyone will get the same email information. There should be a selection group that will come back to the Committee with recommendations.
- IV. David Houser moved to adjourn the meeting,
- a. Peggy Moak seconded the motion
 - b. The meeting was adjourned at 1:17 pm.