

County of Butte
Audit Committee
Butte County Administration Conference Room
25 County Center Drive, Oroville, CA
July 15, 2010

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

Sandy Sup and Brad Constantine, Gallina, LLP

Margaret Worley, Grand Jury Member

I. Review and Approve – Minutes from the December 9, 2009 Audit Committee meeting - motion by Supervisor Kirk, second by Greg Iturria to approve the minutes from the December 9, 2009 Audit Committee meeting, motion carried 5-0.

II. Discussion

Sandy Sup from Gallina discussed the findings from the Management Report for the fiscal year ending June 30, 2009. Brad Constantine from Gallina discussed the risk assessment process to determine which areas they look at more closely when conducting the audit of the County's financial statements.

Linda Barnes, Greg Iturria and Dave Houser discussed the TRAN issuance and the challenges we may face for future issuances given the tight credit markets.

Scott Tandy provided background information on the General Fund to Grand Jury Member Margaret Worley.

Greg Iturria updated Gallina on the cash deficit issues in Behavioral Health. Dave Houser and Linda Barnes discussed the actions taken to address the deficits.

Sandy Sup from Gallina presented and the committee discussed the plans and schedule for the field work for the financial audit of fiscal year 2009-2010.

Brad Constantine discussed his anticipation for more audit work related to American Recovery and Reinvestment act (ARRA) funds.

III. Public Comment – No public comment.

Meeting adjourned at 10:40 a.m.

