

County of Butte

Audit Committee

Butte County Administration Conference Room

25 County Center Drive, Oroville, CA

October 6, 2014

Minutes

Call to Order

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

Committee Members Present:

Supervisor Maureen Kirk; Paul Hahn, CAO; Greg Iturria, CFO; and Peggy Moak, Treasurer-Tax Collector

Also Present:

Graciela Gutierrez, Assistant Auditor-Controller
Joanne Wilson, Financial Analyst
Susie Rees, Butte County Staff
Sandy Sup, Gallina LLP

I. Review and Approve

Minutes from May 1, 2014 meeting – Motion made to approve, motion seconded.
Motion carried unanimously.

II. Presentation

A. Graciela Gutierrez

- a. Graciela, as a representative of the Auditor-Controller's office, presented the Audit Committee with the State of California Office of the Controller Award for Counties Financial Reporting for the fiscal year ending June 30, 2013.
 - i. Supervisor Kirk inquired as to how many of these awards the County has received.
 1. Graciela responded that there has only been one year that the County has not received this award.

- b. Graciela also presented the Certificate of Achievement for Excellence in Financial Reporting from the Governmental Finance Officers Association for the Fiscal Year Ended June 30, 2013 Comprehensive Annual Financial Report (CAFR).
 - i. Graciela thanked all the fiscal and administrative staff involved.

III. Public Comment

- a. Sandy Sup from Gallina indicated that the auditors had arrived that day to start the year end process.
 - i. The process is ahead of schedule because Gallina started getting the files in July and has everything including a draft of the CAFR.
 - 1. Supervisor Kirk inquired as to whether the auditors read every word of the reports or not.
 - a. Sandy indicated that yes, they do with particular attention being paid to anything new.

IV. Meeting adjourned at 1:15 pm.