

SUMMARY OF PROCEEDINGS

KERN COUNTY AUDIT ADVISORY COMMITTEE

County Administrative Center
1115 Truxtun Avenue
3rd Floor Multipurpose Room
Bakersfield, California 93301

Special Meeting
Monday, September 26, 2022

3:00 P.M.

COMMITTEE ACTION DISPLAYED IN CAPS

The vote is displayed in bold below each item.

CONSENT AGENDA LISTED WITH "CA" WERE CONSIDERED TO ROUTINE AND NON-CONTROVERSIAL. NO ADDITIONAL COMMENTS AND APPROVED BY ONE MOTION.

1) Call to order –

MEETING CALLED TO ORDER BY SUPERVISOR MAGGARD AT 3:01 P.M.

Roll call –

COMMITTEE MEMBERS PRESENT: MICHAEL MAGGARD (VOTING MEMBER), DAVID COUCH (VOTING MEMBER), GEOFFREY KING (VOTING MEMBER) AND CHASE NUNNELEY (NON-VOTING MEMBER)

COMMITTEE MEMBERS ABSENT: RYAN ALSOP (NON-VOTING MEMBER)

COMMITTEE STAFF PRESENT: MARY BEDARD, JEREMY MCNUTT (COUNSEL)

Others In Attendance: Auditor-Controller (Aimee Espinoza, Tony Jones), County Administrative Office (James Zervis, Elsa Martinez, Eric Nisbett, Saba Hailemichael), Information Technology Services (Aaron Nance)

CA-2) Minutes from July 18, 2022 Kern County Audit Advisory Committee meeting –

APPROVED

3 AYES (MAGGARD, KING, COUCH)

- 3) Auditor-Controller-County Clerk's presentation of countywide risk assessment and annual audit plan for fiscal year 2022-23 –

MARY BEDARD MADE PRESENTATION, STATED THAT EXTRA HELP STAFF WERE ADDED FOR REPORTING SO THAT AUDITORS WOULD NOT NEED TO BE PULLED TO WORK IN THAT AREA, ADDED AUDITS AND AUDIT HOURS

APPROVED; MADE RECOMMENDATION TO BOARD OF SUPERVISORS TO ADOPT REVISIONS

3 AYES (MAGGARD, KING, COUCH)

- 4) Proposed change to ordinance to replace Compliance and Accountability Officer position with Chief Financial Officer or designee and replace Information Security Officer position with Chief Information Technology Officer or designee due to staffing reorganizations within the County Administrative Office–

COUNTY ADMINISTRATIVE OFFICE STAFF ELSA MARTINEZ MADE PRESENTATION ON THE HISTORY AND REQUIREMENTS OF THE COUNTY COMPLIANCE AND ACCOUNTABILITY OFFICER FUNCTION FOR AUDIT FOLLOW-UP, POLICY, AND TRAINING AND INFORMATION TECHNOLOGY SERVICES' ROLE IN ASSESSING AND REPORTING ON CYBERSECURITY

APPROVED; MADE RECOMMENDATION TO BOARD OF SUPERVISORS TO ADOPT REVISIONS

3 AYES (MAGGARD, KING, COUCH)

- 5) Committee member announcements or reports –

THE MEETING DATE WAS NOT SCHEDULED.

SCHEDULE NEXT MEETING FOR 2023.

- 6) Public comment –

NONE

- 7) Adjourn –

ADJOURN AT 3:20 P.M.

3 AYES (MAGGARD, KING, COUCH)