

# DRAFT



## FINANCE COMMITTEE

June 9, 2016

10:30 A.M.

651 Pine Street, Room 101, Martinez

Supervisor Federal D. Glover, Chair  
Supervisor Mary N. Piepho, Vice Chair

### Agenda Items:

Items may be taken out of order based on the business of the day and preference of the Committee

Present: Federal D. Glover, Chair  
Mary N. Piepho, Vice Chair

Staff Present: Lisa Driscoll, Finance Director  
Laura Strobel, Senior Deputy County Administrator  
Ramesh Kanzaria, Capital Projects Division Manager  
Joanne Bohren, Chief Internal Audit  
Sandra Bewley, Auditor III

1. Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).

*There were no public comments.*

3. Staff recommends approval of the Record of Action for the April 14, 2016 meeting.

*The Record of Action for the April 14, 2016, Finance Committee meeting was approved as recommended.*

AYE: Chair Federal D. Glover, Vice Chair Mary N. Piepho  
Passed

4. Accept attached Capital Projects Report.

*Ramesh Kanzaria presented the Quarterly Capital Report. Mr. Kanzaria reviewed the summary page in detail. There are currently 67 projects totaling \$79,929,180. There were 25 new projects since the last report totaling \$26,265,000 and 9 projects were completed (\$7,397,915). In addition there are 16 Facilities Life-Cycle Investment Program (FLIP) projects totaling \$26,017,286 of which 8 were finished and 8 are in process. Report also includes FLIP projects being managed by the Facilities Maintenance Division and Potential Surplus Property Report prepared by the Real Estate Division. Mr. Kanzaria identified several projects including Contra Costa County Fire Protection District projects. Supervisor Piepho requested that future reports be updated to include a specific identifier for non-County projects. CCCFPD will be added parenthetically to identify the Fire District and further clarify funding responsibility. Supervisor Glover requested an update on the Administration Building and the old Martinez Jail. Mr. Kanzaria responded that there will be an item on the Board of Supervisors' June 14 agenda to begin the Request for Statement of Qualification (RFQ) for consultant selection to conduct planning study for the project. Regarding the Jail, CEQA has been published and Public Works Environmental staff are reviewing the 25+ comments that were received. There were no further questions.*

AYE: Chair Federal D. Glover, Vice Chair Mary N. Piepho

Passed

5. Accept attached report regarding the Countywide Single Audit for the Fiscal Year Ending June 30, 2015 (also attached).

*Lisa Driscoll presented the Countywide Single Audit for the Fiscal Year Ending June 30, 2015. Mrs. Driscoll reminded the Committee that Board policy required the County Administrator to make an annual report to the Finance Committee on the current- and prior-year audit findings and recommendations that identifies what corrective action has been taken or is planned to be taken on each recommendation. Mrs. Driscoll reported that the 2015 report identified one instance of significant deficiency in internal controls; no instance of material weakness in internal control; and one instance of noncompliance in internal control over compliance. The noted instance in control was for the 'Schedule of Expenditures of Federal Awards Completeness'. As corrective action, the Auditor-Controller incorporated the recommended management signature line on all grant inventory listing sheets sent to the departments. Mrs. Driscoll reported that the Auditor-Controller does not have sufficient staffing necessary to reconcile the SEFA, however, the department has implemented several additional review measures to promote the quality of the reported SEFA information. The Auditor-Controller has also organized multiple education sessions for departments in Single Audit reporting and compliance, including work sessions and webinars. With these additional controls in place, the County is hopeful that the potential for error has been rectified. The Committee questioned staff regarding the corrective action. The Committee specifically asked if the additional training would correct the problem or if additional staff were required. Both Mrs. Driscoll and Ms. Bohren reported that good information needed to be forwarded to the Auditor for accurate reporting. Ultimately, the accuracy of the report is dependent upon departments properly identifying and categorizing their expenditures; therefore, targeted training is the logical solution and is expected to rectify the problem.*

AYE: Chair Federal D. Glover, Vice Chair Mary N. Piepho

Passed

6. The next meeting is currently scheduled for July 14, 2016.

7. Adjourn

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*Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Finance Committee less than 96 hours prior to that meeting are available for public inspection at 651 Pine Street, 10th floor, during normal business hours.*

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*Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.*

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For Additional Information Contact:

Lisa Driscoll, Committee Staff  
Phone (925) 335-1021, Fax (925) 646-1353  
lisa.driscoll@cao.cccounty.us