



**Contra  
Costa  
County**

To: Board of Supervisors  
From: INTERNAL OPERATIONS COMMITTEE  
Date: March 21, 2023

Subject: REPORT FROM THE AUDITOR-CONTROLLER'S OFFICE ON THE SCHEDULE OF FINANCIAL AUDITS FOR 2023

**RECOMMENDATION(S):**

ACCEPT report on the Auditor-Controller's audit activities for 2022 and APPROVE the proposed schedule of financial audits for 2023.

**FISCAL IMPACT:**

There is no fiscal impact related to establishing the annual audit schedule. The financial auditing process may result in positive and negative fiscal impacts, depending on the audit findings.

**BACKGROUND:**

The Internal Operations Committee was asked by the Board in 2000 to review the process for establishing the annual schedule of audits, and to establish a mechanism for the Board to have input in the development of the annual audit schedule and request studies of departments, programs or procedures. The IOC recommended a process that was adopted by the Board on June 27, 2000, which called for the IOC to review the schedule of audits proposed by the Auditor-Controller and the County Administrator each December. However, due to the preeminent need during December for the Auditor to complete the Comprehensive Annual Financial Report, the IOC, some years ago, rescheduled

☒ APPROVE

☐ OTHER

☐ RECOMMENDATION OF CNTY ADMINISTRATOR

☒ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **03/21/2023** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II Supervisor  
Diane Burgis, District III Supervisor  
Ken Carlson, District IV Supervisor  
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: March 21, 2023

Monica Nino, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: Julie Enea (925)  
655-2056

cc:

consideration of the Auditor's report to February of each year.

Attached is a report from the Auditor-Controller reviewing the department's audit activities for 2022 and transmitting the proposed schedule of financial audits for 2023, which are already in progress.

In past years, the Auditor's Office sometimes found a lack of adherence to several of the County's administrative requirements for cash collection; discharge of delinquent accounts; inventories of materials, supplies and capital assets; and petty cash. Noncompliance with procurement card policies, contracting policies and procedures, and MAC fiscal procedures have also been among past findings.

Supervising Accountant-Auditor Sandra Bewley presented the Auditor's report to the Internal Operations Committee on March 13, 2023. Vice Committee Chair Burgis asked if the staff training was adequate to promote better policy compliance. Ms. Bewley acknowledged that staff turnover can contribute to a lack of adherence to policies but that policies are communicated, are readily accessible by staff, and that the Auditor's Office is always available to provide supplemental training.

## BACKGROUND: (CONT'D)

The Committee accepted the report and hereby forwards it to the Board for its information.

## ATTACHMENTS

2022 Internal Audit Report and 2023 Proposed Audit Schedule