

**MOTION: Jenkins**

**February 6, 2018**

**SECOND: Caddigan**

**BAC Meeting**

**Res. No. BAC 18-28**

**RE: RECOMMEND THAT THE BOARD OF COUNTY SUPERVISORS ACCEPT INTERNAL AUDIT REPORT ON THE REMEDIATION OF FYE JUNE 30, 2016 FINDING 2016-001 RELATED TO INTERNAL CONTROLS OVER FINANCIAL REPORTING – UNEARNED REVENUE AND DEPOSITS & ESCROW; AND CONSIDER FOR CONSULTATION AND FURTHER ACTION ON THE BENEFITS ADMINISTRATION ASSESSMENT AUDIT REPORT**

**ACTION:**

**WHEREAS**, performance standard – 2440, Disseminating Results, of the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) requires audit organizations to communicate the results of engagements to the appropriate parties, including those who can ensure that the results are given due consideration; and

**WHEREAS**, internal audit reports have been submitted to the Board Audit Committee of the Board of County Supervisors on Remediation of FYE June 30, 2016 Finding 2016-001 related to Internal Controls over Financial Reporting – Unearned Revenue and Deposits & Escrow and Benefits Administration Assessment; and

**WHEREAS**, the reports were discussed by the Board Audit Committee on February 6, 2018; and

**WHEREAS**, the Board Audit Committee has determined that it should recommend to the Board of County Supervisors that the work on the Remediation of FYE June 30, 2016 Finding 2016-001 related to Internal Controls over Financial Reporting – Unearned Revenue and Deposits & Escrow audit report is now complete and the report should be accepted as final by the Board of County Supervisors; and

**WHEREAS**, the Board Audit Committee has determined that it should recommend to the Board of County Supervisors for consultation and further action on the Benefits Administration Assessment audit report; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board Audit Committee of the Board of County Supervisors does hereby recommend that the Board of County Supervisors accept the Internal Audit Report on the Remediation of FYE June 30, 2016 Finding 2016-001 related to Internal Controls over Financial Reporting – Unearned Revenue and Deposits & Escrow as final; and

**BE IT FURTHER RESOLVED** that Board Audit Committee of the Board of County Supervisors does hereby recommend to the Board of County Supervisors for consultation and further action on the Benefits Administration Assessment audit report.

**Votes:**

**Ayes:** Stewart, Jenkins, Caddigan

**Nays:** None

**Absent from Vote:**

**Absent from Meeting:**

**For information**

County Attorney

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**Clerk to the Board Audit Committee**