MOTION: **Anderson**

SECOND: **Caddigan**

RE: **RECOMMEND THAT THE BOARD OF COUNTY SUPERVISORS ACCEPT THE FOLLOWING INTERNAL AUDIT REPORTS ON: BOARDS, COMMISSIONS AND COMMITTEES – PHASE I; AND LEASE ACCOUNTING & REPORTING – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 87 READINESS ANALYSIS**

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 regarding Boards, Commissions and Committees – Phase I; and Lease Accounting & Reporting – Governmental Accounting Standards Board Statement No. 87 Readiness Analysis; and

      WHEREAS, the reports were discussed by the Board Audit Committee on December 10, 2019; and

      WHEREAS, the Board Audit Committee has determined that it should recommend to the Board of County Supervisors that the work on the reports is now complete and the reports should be accepted as final by the Board of County Supervisors;

      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 Boards, Commissions and Committees – Phase I; and Lease Accounting & Reporting – Governmental Accounting Standards Board Statement No. 87 Readiness Analysis as final.

<u>VOTES:</u>
Ayes: Stewart, Anderson, Caddigan
Nays: none
Absent from Vote: none
Abstain from Vote: none
Absent from Meeting: none

For Information:
County Attorney

ATTEST _____
Clerk to the Board Audit Committee