

Minutes of Buncombe County Audit Committee
June 06, 2023
9:00 AM
200 College Street, Room 310, Asheville, NC 28801

Members Present: Chairperson Kendra Ferguson, Commissioner Al Whitesides, Commissioner Terri Wells, Dr. Glenda Weinert, Patrick Fitzsimmons, and Bill Christy

Members Absent: N/A

County Staff Present: Dan Keister (Internal Audit Director), Candace Searcy (Internal Auditor), Kelly Houston (Risk Manager), Michael Frue (Senior Attorney), Amy Broughton (Senior Attorney) Glenn Murray (Accounting and Reporting Manager), and Mason Scott (Interim Finance Director, attended virtually)

Others Present: Tim Lyons (Mauldin & Jenkins, attended virtually)

The Audit Committee Chairperson, Kendra Ferguson, called the meeting to order at 9:03 AM.

Review and Approval of Meeting Minutes – Chairperson Kendra Ferguson

March 21st, 2023, meeting minutes were presented and reviewed. There were no revisions or discussion.

Commissioner Wells made a motion to approve the March 21st meeting minutes. Commissioner Whitesides seconded the motion. Through a voice vote, the motion passed unanimously.

External Audit Update–Mr. Mason Scott and External Auditor Tim Lyons

Mason Scott provided a brief update of the kickoff meeting that was held last week. The new audit firm and Finance discussed scheduling and planning for the upcoming audit. Mauldin & Jenkins are currently in the preliminary phase and communicating with the previous auditors. Finance and Mauldin & Jenkins are working towards an issuance date of December 1st for the ACFR. A preliminary SEFSA is complete currently. The auditors will plan to be onsite the last week of September. Communication with prior auditors is going well per Mason Scott. The compliance supplement was issued at the end of May and will allow for compliance work to be completed by the end of summer. A brief explanation of a compliance supplement was provided to the audit committee.

Introduction of new Senior Attorney – Michael Frue

Michael Frue introduced the new senior attorney, Amy Broughton.

Internal Audit Update – Internal Audit Director Dan Keister

Mr. Keister gave a brief update on Internal Audit activities, in addition to the Internal Audit Update Report, which is attached to the minutes.

Highlights of the Internal Audit Update include:

- Administration
 - New employee – more IA operational experience, open requisition for new role
 - Ideally start interviews week of June 12th
 - Remediation Tracker Creation in diligent
 - FY24 Risk Assessment review/approval

- Monitoring of the hotline and let's talk
- Multiple employee ethics cases have been passed along to the appropriate department.
- FY23 Audit Plan Review
 - ITGC
 - Audit work is completed.
 - Remediation work with management is currently ongoing.
 - Cash Management
 - Audit work is completed and ready for review by IA director.
 - Remediation work with management will be kicking off soon.
 - Reported to departments that were apart of audit scope.
 - Remediation work will begin once management responses are received.
 - Grants Management
 - Final testing phase in audit project
 - Sample departments: Solid Waste, Justice Services, Emergency Services
 - Remediation work will begin once observations are shared, and management responses are received.

Risk Assessment FY24/Proposed Audit Plan Approval – Dan Keister

Dan Keister presented a presentation for the FY24 risk assessment and audit plan. The proposed audit plan of FY24 consists of Sheriff, Emergency Services, Human Resources as the highest risk departments. Included in the proposed audit plan are non-audit projects, investigations and FY23 remediation items.

Commissioner Wells made a motion to approve the FY2024 Internal Audit plan. Dr. Glenda Weinert seconded the motion. Through a voice vote, the motion passed unanimously.

Public Comment

There were no members of the public who commented at the June 06, 2023, meeting.

Meeting Schedule Reminder for Calendar Year 2023

Tuesday, December 5, 2023, at 9:00 AM

Adjournment

Commissioner Whitesides moved to adjourn the meeting. Patrick Fitzsimmons seconded the motion. The motion passed unanimously. June 06, 2023, Audit Committee meeting was adjourned at 10:06 AM.