

MOTION: Caddigan

SECOND: Nohe

RE: RECOMMEND THAT THE BOARD OF COUNTY SUPERVISORS ACCEPT THE FOLLOWING INTERNAL AUDIT REPORTS ON: DEPARTMENT OF TRANSPORTATION YEAR-END ACCRUAL PROCESS; AND DEBT MANAGEMENT

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 Department of Transportation Year-End Accrual Process; and Debt Management; and

WHEREAS, the reports were discussed by the Board Audit Committee on September 17, 2019; and

WHEREAS, the Board Audit Committee has determined that it should recommend to the Board of County Supervisors that the work on the report is now complete and the reports should be accepted as final by the Board of County Supervisors; 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 Department of Transportation Year-End Accrual process; and Debt Management as final.

VOTES:

Ayes: Nohe, Angry, Caddigan

Nays: none

Absent from Vote: none

Abstain from Vote: none

Absent from Meeting: Stewart

For Information:

County Attorney

ATTEST

Vicky Silor

Clerk to the Board Audit Committee