



**BERNALILLO COUNTY  
AUDIT COMMITTEE MEETING  
CONFERENCE ROOM B, 10<sup>TH</sup> FLOOR, ONE CIVIC PLAZA NW**

***MEETING MINUTES***  
*Thursday, September 18, 2014*  
*2:00pm to 3:00pm*

**Call to Order**

The meeting was called to order at 2:00pm

**Audit Committee (Representing the County Commission)**

Mandy Funchess, CPA, Chair  
Paulette Becker, CPA, Esq., Secretary  
Armando Sanchez, CPA, Member

**REDW Internal Auditors**

Jessica Bundy, REDW

**County Personnel/Guests**

Vince Murphy, Deputy County Manager, Community Services  
Shirley Ragin, Deputy County Manager, Finance Division  
Jeff P. Lovato, MBA, Accounting Director  
Cindy Torres, Audit Liaison and Accounting Officer, Accounting  
Virginia Montoya, Accounting Officer, Accounting  
Renetta Torres, Human Resources Director, Human Resources  
Dorothy Astorga, Administrative Officer III, Human Resources  
Jarvis Middleton, Deputy County Manager, Public Works  
Virginia Chavez, Assistant Chief of Operations, MDC  
Joe Crelier, Risk Management Director, Risk Management  
Manuel Ruiz, Special Projects Coordinator, Animal Care Services  
Randy Baca, Inventory Warehouse Administrator, Procurement & Business Service  
John Vialpando, Inventory Control Coordinator, Procurement & Business Service  
Jerry Larranaga, Deputy Treasurer, Treasurer's Office

**Approval of Agenda**

The agenda was unanimously approved as distributed.

**Approval of minutes from last meeting** The minutes of the July 31, 2014 meeting were unanimously approved as distributed.

## Follow-up on Open Internal Audit Observations *(presented by Jessica Bundy)*

Using an updated audit matrix (which contains county management responses to open audit observation), provided to REDW, county staff was interviewed and various tests of transactions were conducted based on policies and procedures. As a result of the follow-up review 32 observations were resolved and closed, 26 remained unresolved and open.

The table below details the observations that are “resolved” and “unresolved.”

Department	Number of observations resolved	Number of observations unresolved
Accounts Payable	0	1
Animal Care	0	2
Assessor’s Office	0	3
Budget and Business Improvement	1	0
Enterprise Resource Planning	0	2
Fleet Management	2	0
Health and Social Services	1	0
Housing	2	1
Human Resources	4	1
Information Technology	5	3
Metropolitan Detention Center	1	5
Operations and Maintenance	1	0
Parks and Recreation	2	0
Payroll	2	4
Procurement and Business Services	1	4
Risk Management	1	0
Solid Waste	1	0
Substance Abuse	1	0
Technical Services	4	0
Youth Services Center	3	0
<b>Total</b>	<b>32</b>	<b>26</b>

Summary by fiscal year of resolved and unresolved observations:

Fiscal Year	Number of observations resolved	Number of observations unresolved
2010	2	3
2011	6	5
2012	11	3
2013	6	13
2014	7	2
<b>Total</b>	<b>32</b>	<b>26</b>

Jessica stated that the Accounting Department sends an audit matrix to county departments for current updates on status of unresolved observations. Resolved observations will be removed from the matrix.

The audit committee agreed that the report should be tabled for revision by REDW and was subsequently approved, via email, in October 2014.

Mandy Funchess, audit committee chair, made motion to table for revision the Follow-up on Open Internal Audit Observations report. (The report was subsequently approved, via email, in October 2014.) Paulette Becker, audit committee member, second. Motion passed.

(To view final internal audit reports, go to the County's Transparency Portal, "BerncoView," located on its website, [www.bernco.gov](http://www.bernco.gov))

### ***Adjournment***

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Mandy Funchess, audit committee chair, made motion to adjourn meeting. Audit Committee went into Executive Session. Paulette Becker audit committee member, second. Motion passed.

**CONFIRMED NEXT MEETING DATE**  
**AN AUDIT COMMITTEE MEETING WILL BE HELD FROM 2:00PM-4:00PM**  
**THURSDAY, FEBRUARY 12, 2015 IN CONFERENCE ROOM B**