
**Audit Committee
Regular Meeting Minutes
Tuesday, January 25, 2022 – 4:00 PM**

Members Present: Commissioner Ku, Glenn Stephens, Maria Woods, Tiana Garner, and Tracy Arner

Members Present via WebEx: Commissioner Carden

Non-Voting Members Present: Mark Brown and Alex Slayton

I. Call to Order

The meeting was called to order at 4:05 p.m.

II. Determination of a Quorum

Six members were present at the beginning of the meeting.

III. Approval of Agenda

Commissioner Ku directed the Committee to the agenda.

{Action: Amend Agenda by adding the Director of The Office of Internal Audit's Annual Performance Appraisal as Item f. under New Business: Commissioner Ku made a motion and Tracy Arner seconded}

(Vote 6-0) Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Garner-Yes, Arner-Yes

Commissioner Carden made a motion to approve the amended agenda and Tracy Arner seconded.

(Vote 6-0) Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Garner-Yes, Arner-Yes

IV. Approval of Audit Committee Minutes

Commissioner Ku directed the Committee to the minutes from the October 26, 2021, meeting.

Tracy Arner made a motion to approve the October 26, 2021, minutes and Tiana Garner seconded.

(Vote 6-0) Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Garner-Yes, Arner-Yes

V. Introduction/Opening Remarks

The Committee discussed one application for the vacant seat on the Committee.

VI. New Business

a. Audit Reports

Mark Brown reviewed audit reports that were completed during the quarter and asked for Committee approval of content, including permission to post them on the County's website.

Commissioner Ku asked for a motion to approve and post the audit reports.

Tiana Garner made a motion to approve the audit reports and post to the County's website and Tracy Arner seconded.

(Vote 6-0) Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Garner-Yes, Arner-Yes

b. 2021 Results

Mark Brown provided the an overview of the 2021 Audit Results.

c. 2022 Audit Plan

Mark Brown provided an overview of the 2022 Audit Plan.

Commissioner Ku asked for a motion to approve the 2022 Audit Plan.

Tracy Arner made a motion to approve the 2022 Audit Plan and Commissioner Carden seconded.

(Vote 6-0) Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Garner-Yes, Arner-Yes

d. Open Recommendations

Mark Brown provided an overview of the open recommendations to the Committee.

e. Action Item

Mark Brown reviewed status of action items and then highlighted key requirements contained in the Audit Committee and Internal Audit Charters.

f. Auditors Annual Performance Appraisal

The Committee discussed the goals and template to be used for completing the Director of The Office of Internal Audit's Annual Performance Appraisal.

Commissioner Ku asked for a motion to approve the Director of The Office of Internal Audit's annual pay increase as required by the County Administrator and Human Resources Policy for 2020-2021.

Glenn Stephens made a motion to approve the Director of The Office of Internal Audit's annual pay increase as required by the County Administrator and Human Resources Policy for 2020-2021 and Tiana Garner seconded.

(Vote 6-0) Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Garner-Yes, Arner-Yes

Commissioner Ku confirmed the next meeting will be April 26, 2022, from 3-5pm.

VII. Comments

There were no public comments provided.

VIII. Adjournment:

Glenn Stephens made a motion to adjourn, and Commissioner Carden seconded.

(Vote 6-0) Carden-Yes, Ku-Yes, Stephens-Yes, Woods-Yes, Garner-Yes, Arner-Yes

The Meeting was adjourned at 5:28 p.m.