



TO: Elizabeth Pauli, City Manager
FROM: Susan Calderon, Assistance Finance Director/Controller
VIA: Andy Cherullo, Finance Director
COPY: Government Performance and Finance Committee, D'Angelo Baker, City Council Assistant
SUBJECT: State Auditor's Office 2022 Accountability Entrance Conference
DATE: March 5, 2024

PRESENTATION TYPE:
Informational Briefing

SUMMARY:

The Government Performance and Finance Committee and Audit Advisory Board meet as needed to review communications from external auditors. At the March 5, 2024, 2024 meeting, the State Auditor's Office (SAO) will provide the 2022 accountability audit entrance conference material to the Committee. The Government Performance and Finance Committee and Audit Advisory Board should receive the reports, discuss any matters of interest with the external auditors, and provide the auditors or staff with direction regarding upcoming audit work.

BACKGROUND:

The Audit Advisory Board supports the Government Performance and Finance Committee in carrying out its audit advisory, oversight and liaison functions. These functions include: ensuring coordination of audit needs and working with the independent auditors; making audit management recommendations; and acting as liaison between the City Council and the office of the City Manager with regard to the audits of programs, functions, and activities.

ISSUE:

An audit entrance conference is an opportunity for the auditor to present their audit plan and seek feedback. SAO is preparing for 2022 accountability audit work for the City and has provided the accountability audit entrance conference material. The information will include (1) the scope and audit process, (2) levels of reporting and (3) other required communications.

ALTERNATIVES:

This is an information briefing only. There are no alternatives presented.

FISCAL IMPACT:

This is an information briefing only. There is no fiscal impact.

RECOMMENDATION:

This is an information briefing only. There is no recommendation.