




TO: Elizabeth Pauli, City Manager
FROM: Andy Cherullo, Finance Director 
COPY: Government Performance and Finance Committee and Audit Advisory Board
PRESENTER: Susan Calderon, Assistant Finance Director/Controller
SUBJECT: State Auditor's Office 2018 Audit Entrance Conference
DATE: June 18, 2019

PRESENTATION TYPE:
Informational Briefing

SUMMARY:

The State Auditor's Office (SAO) is responsible to audit the City on an annual basis. An audit entrance conference is conducted to allow the Audit Advisory Board the opportunity to provide the auditors or staff with direction regarding the upcoming audit and discuss any matters of interest.

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. The SAO is preparing for the 2018 audit work for the City and will conduct the audit entrance conference. They will provide the following information: 1) the scope and audit process, 2) new reporting requirements and, 3) other required communications. The Committee will then have an opportunity to ask questions or provide suggestions for areas of focus.

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.