

**ATTACHMENT 3**

**Before the Board of Supervisors in and for the  
County of Monterey, State of California**

Resolution No.: \_\_\_\_\_

- Adopted a Resolution to: )  
a. Approved the County of Monterey Internal Audit Policies )  
b. Amends the Role and Responsibilities for the Budget Committee to establish )  
oversight responsibilities of the internal audit program within the County of )  
Monterey )  
c. Authorizes the Auditor-Controller to amend the FY 2018-19 Adopted Budget, to )  
increase appropriations by \$130,443 in the Auditor-Controller's Office (001-1110- )  
8375-AUD001) to extend a Chief Deputy Auditor-Controller position for nine )  
months, financed by a reduction of \$130,443 to the appropriation for contingencies )  
(001-1050-8034-CAO020) (4/5ths vote required) )  
d. Authorizes the Auditor-Controller to amend the FY 2018-19 Adopted Budget, to )  
increase appropriations by \$200,000 in the County Administrative Office, Other )  
General Expenditures unit (001-CAO014-8039-6601), to establish a budget for the )  
Budget Committee, financed by a reduction of \$200,000 to the appropriation for )  
contingencies (001-1050-8034-CAO020) (4/5ths vote required)..... )

**WHEREAS**, the County Administrative Office has prepared Internal Audit Policies that provide guidelines, oversight responsibilities, and reporting requirements of the internal audit program; and

**WHEREAS**, the Budget Committee Role and Responsibilities, originally approved on May 16, 1989, are hereby amended to include oversight responsibilities of the internal audit and external audit functions;

**WHEREAS**, a budget of \$200,000 will be established for the Budget Committee to allow engagement of outside firms to conduct audits or fund audits that were not budgeted, as determined by the Budget Committee; and

**WHEREAS**, the Auditor-Controller's Office has two staff in the Internal Audit Division, including a Chief Deputy Auditor-Controller, which was funded for three months in FY 2018-19, and requires funding for the full year to continue overseeing the Internal Audit Division;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Monterey does hereby:

- a. Approve the County of Monterey Internal Audit Policies
- b. Amend the Role and Responsibilities for the Budget Committee to establish oversight responsibilities of the internal audit program within the County of Monterey
- c. Authorize the Auditor-Controller to amend the FY 2018-19 Adopted Budget, to increase appropriations by \$130,443 in the Auditor-Controller's Office (001-1110-8375-AUD001) to extend a Chief Deputy Auditor-Controller position for nine months, financed by a reduction of \$130,443 to the appropriation for contingencies (001-1050-8034-CAO020) (4/5ths vote required).

- d. Authorize the Auditor-Controller to amend the FY 2018-19 Adopted Budget, to increase appropriations by \$200,000 in the County Administrative Office, Other General Expenditures unit (001-CAO014-8039-6601), to establish a budget for the Budget Committee, financed by a reduction of \$200,000 to the appropriation for contingencies (001-1050-8034-CAO020) (4/5ths vote required).

**PASSED AND ADOPTED** on this 25<sup>th</sup> day of September, 2018 by the following vote, to-wit:

AYES:

NOES

ABSENT:

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof Minute Book \_\_\_\_\_, for the meeting on \_\_\_\_\_.

Dated:

Valerie Ralph, Clerk of the Board of Supervisors  
County of Monterey, State of California

By \_\_\_\_\_  
Deputy