



Monterey County Board of Supervisors

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066

Board Order

Resolution No. 18-316

Upon motion of Supervisor Luis A. Alejo and seconded by Supervisor John M. Phillips, the Board moved to adopt staff's recommendation with Supervisor Luis A. Alejo modifying the motion as to item c. the appropriations will be amended to reflect \$100,000 and not the \$200,000 as recommended for FY 2018-19; the vote now taken to adopt staff's recommendation as amended on item c. with Supervisors Mary L. Adams voting no, the motion carried 4 to 1 with Adopted Resolution No. 18-316 to:

- 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
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
- c. Authorize the Auditor-Controller to amend the FY 2018-19 Adopted Budget, to increase appropriations by \$100,000 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 \$100,000 to the appropriation for contingencies (001-1050-8034-CAO020)

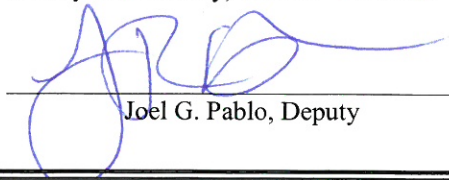
PASSED AND ADOPTED on this 25th day of September 2018, by the following vote, to wit:

AYES: Supervisors Alejo, Salinas, Phillips and Parker
NOES: Supervisor Adams
ABSENT: None

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 of Minute Book 81 for the meeting September 25, 2018.

Dated: September 25, 2018
File ID: RES 18-125

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


Joel G. Pablo, Deputy

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

Resolution No.: 18-316

Adopted Resolution No. 18-316 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 \$100,000 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 \$100,000 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 voterequired).

PASSED AND ADOPTED on this 25th day of September 2018, by the following vote, to wit:

AYES: Supervisors Alejo, Salinas, Phillips and Parker

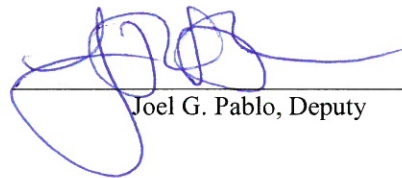
NOES: Supervisor Adams

ABSENT: None

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 of Minute Book 81 for the meeting September 25, 2018.

Dated: September 25, 2018
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Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California



Joel G. Pablo, Deputy