



CITY OF CUPERTINO

AGENDA

AUDIT COMMITTEE

10185 North Stelling Road, Quinlan Conference Room

Monday, June 24, 2024

3:00 PM

Amended - Special Meeting

Amended on 6/20/2024 at 5:15 p.m. to add attachments A & B for Agenda Item #4.

Members of the public wishing to observe the meeting may do so in one of the following ways:

- 1) Attend in person at Quinlan Community Center, 10185 North Stelling Road
- 2) The meeting will also be streamed live on and online at <https://youtube.com/@cupertinocitycommission>

Members of the public wishing to comment on an item on the agenda may do so in the following ways:

- 1) Appear in person at Quinlan Community Center.
- 2) E-mail comments by 3:00 p.m. on Monday, June 24 to the legislative body at auditcommittee@cupertino.gov. These e-mail comments will also be posted to the City's website after the meeting.

Oral public comments may be made during the public comment period for each agenda item.

Members of the audience who address the legislative body are requested to complete a Speaker Card and identify themselves. Completion of Speaker Cards and identifying yourself is voluntary and not required to attend the meeting or provide comments.

NOTICE AND CALL FOR A SPECIAL MEETING OF THE CUPERTINO AUDIT COMMITTEE

NOTICE IS HEREBY GIVEN that a special meeting of Cupertino Audit Committee is hereby called for Monday June 24, 2024, commencing at 3:00 p.m. at the Quinlan Community Center Conference Room, 10185 North Stelling Road, Cupertino, California 95014. Said special meeting shall be for the purpose of conducting business on the subject matters listed below under the heading, "Special Meeting."

SPECIAL MEETING

ROLL CALL**ORDERS OF THE DAY****APPROVAL OF MINUTES**

1. Subject: Approve Minutes of Regular Meeting on April 22, 2024
Recommended Action: Approve Minutes of Regular Meeting on April 22, 2024
[A - Draft Minutes](#)

POSTPONEMENTS**ORAL COMMUNICATIONS**

This portion of the meeting is reserved for persons wishing to address the Committee on any matter within the jurisdiction of the Committee and not on the agenda. Speakers are limited to three (3) minutes. In most cases, State law will prohibit the Commission from making any decisions with respect to a matter not on the agenda.

OLD BUSINESS**NEW BUSINESS**

2. Subject: ACTION ITEM Receive the Enterprise Risk Assessment Final Report and FY 2024-25 Internal Audit Work Plan
Recommended Action: 1. Receive the Enterprise Risk Assessment Final Report and Forward to City Council
2. Receive the FY 2024-25 Internal Audit Work Plan and Forward to City Council
Presenter: Thomas Leung, Budget Manager and Moss Adams
3:15(10)
[Staff Report](#)
[A – City of Cupertino Enterprise Risk Assessment Final Report](#)
[B – FY 2024-25 Internal Audit Work Plan](#)
3. Subject: ACTION ITEM Status update for prior Internal Audit Work Plans in Fiscal (FY) 2021-22 and FY 2022-23
Recommended Action: Receive status update report for prior Internal Audit Work Plans in FY 2021-22 and FY 2022-23 and forward to City Council
Presenter: Toni Oasay-Anderson
3:25(10)

[Staff Report](#)[A – Procurement Operational Review - Audit Recommendation Update](#)[B – Fiscal Policy Inventory & Gap Analysis - Audit Recommendation Update](#)[C – Capital Program Effectiveness - Audit Recommendation Update](#)[D – Fraud, Waste, and Abuse Program - Audit Recommendation Update](#)[E – Budget Process Review - Audit Recommendation Update](#)[F – Enterprise Leadership Assessment - Audit Recommendation Update](#)[G – Library Expansion Construction - Audit Recommendation Update](#)

4. Subject: INFORMATIONAL ITEM Review the Draft FY 2022-23 Annual Comprehensive Financial Report (ACFR) and Supplemental Reports Memo
Recommended Action: Review the Draft FY 2022-23 Annual Comprehensive Financial Report (ACFR) and Supplemental Reports Memo
Presenter: Jonathan Orozco, Finance Manager and The Pun Group
3:35(25)
[A - ACFR Memo](#)
[B - Draft FY 2022-23 Annual Comprehensive Financial Report \(ACFR\)](#)

5. Subject: INFORMATIONAL ITEM Receive the proposed Audit Committee 2024 Schedule and Workplan
Recommended Action: Receive the proposed Audit Committee 2024 Schedule and Workplan
Presenter: Jonathan Orozco, Finance Manager and The Pun Group
4:00(10)
[A - Proposed Audit Committee 2024 Schedule and Work Plan](#)

STAFF AND COMMITTEE REPORTS**FUTURE AGENDA SETTING****ADJOURNMENT**

In compliance with the Americans with Disabilities Act (ADA), anyone who is planning to attend this meeting who is visually or hearing impaired or has any disability that needs special assistance should call the City Clerk's Office at 408-777-3223, at least 48 hours in advance of the meeting to arrange for assistance. In addition, upon request, in advance, by a person with a disability, meeting agendas and writings distributed for the meeting that are public records will be made available in the appropriate alternative format.

Any writings or documents provided to a majority of the members after publication of the agenda will be made available for public inspection. Please contact the City Clerk's Office in City Hall located at 10300 Torre Avenue, Cupertino, California 95014, during normal business hours.

IMPORTANT NOTICE: Please be advised that pursuant to Cupertino Municipal Code section

2.08.100 written communications sent to the Cupertino City Council, Commissioners or City staff concerning a matter on the agenda are included as supplemental material to the agenda item. These written communications are accessible to the public through the City's website and kept in packet archives. Do not include any personal or private information in written communications to the City that you do not wish to make public, as written communications are considered public records and will be made publicly available on the City website.

Members of the public are entitled to address the members concerning any item that is described in the notice or agenda for this meeting, before or during consideration of that item. If you wish to address the members on any other item not on the agenda, you may do so during the public comment.