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Grand Jury Participation on County Audit Committee

BACKGROUND

Audits are a required and integral part of the government process. These audits examine special districts, county offices and entities, and determine the appropriate and legal use of taxpayer dollars.

The 2005-2006 Grand Jury discovered that two members of the Grand Jury panel were to be assigned to the County Audit Committee, along with two members of the Board of Supervisors, the Chief Administrative Officer, the County Auditor, and the County Treasurer/Tax Collector.

The 2008-2009 Grand Jury panel had been seated for several months but remained unaware of this duty to be part of the Audit Committee. Upon learning of the requirement, two members of the jury panel were appointed to the committee. At that time, the yearly audit was in progress. No meetings of the entire committee were set to take place until March 2009, at which time a review of the 2007-2008 audit was scheduled. This meeting occurred just prior to the time the contracted audit firm was to present its report to the Board of Supervisors. As a result of late entry onto the committee, the 2008-2009 Grand Jury participated in only a portion of the audit process.

FINDINGS AND RECOMMENDATIONS

Finding: The Audit Committee has already begun work at the time the new Grand Jury is being seated, thus, the new panelists are not routinely advised of their responsibility in this matter and do not assign two members at the beginning of the term.

Recommendation 1: The Chief Administrative Officer, or his/her designee will establish a policy and procedure by which the incoming Grand Jury Foreperson is advised of the necessity to appoint two members of the panel to the Audit Committee, said participation to include attendance at all meetings of the Committee

Recommendation 2: At the first meeting of the incoming Grand Jury, two members of the panel will be selected by majority vote of the panel to serve on the County Audit Committee.