



Auditor-Controller's Office
COUNTY OF HUMBOLDT
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September 6, 2023

Honorable Kelly Neel, Presiding Judge
Humboldt County Superior Court
825 5th Street
Eureka, CA 95501

RE: Grand Jury 2023 Report: EFFICIENCY, OVERSIGHT, & TRUST

In the Grand Jury report, "EFFICIENCY, OVERSIGHT, & TRUST", the Grand Jury has requested that the Auditor-Controller respond to Finding F5 and Recommendation R2. My responses are provided below.

FINDINGS

F5: The relationship and responsibilities of the Audit Committee to the Humboldt County Board of Supervisors is uncertain and could lead to budgetary problems.

The Auditor-Controller partially agrees with the finding numbered F5. Based on the language in the Audit Committee Charter there is the possibility of problematic unbudgeted activities occurring by the Audit Committee. However, it seems unlikely to happen with both the Auditor-Controller and County Administrative Officer acting as advisory staff to the Committee. These two positions are responsible for oversight and preparation of the County budget. The Charter language could be modified to remove this uncertainty.

RECOMMENDATIONS

R2: The Humboldt County Board of Supervisors and Audit Committee meet on a permanent regular basis to review the current auditor's office policies and procedures.

Recommendation numbered R2 is in the process of being implemented. Staff is working to schedule regular quarterly meetings of the Audit Committee. The Audit Committee Charter states that it is the Audit Committee's function is to assist the Board of Supervisors in its oversight of County policies and procedures relating to fiscal matters.

The Auditor-Controller will cooperate with the Audit Committee in the review of any new or revised Board adopted fiscal policies and discuss oversight of existing policies and procedures as needed.

Sincerely,



Cheryl Dillingham
Humboldt County Auditor-Controller

cc: Humboldt County Civil Grand Jury
Humboldt County Board of Supervisors
Humboldt County Administrative Officer