

September 8, 2009
Audit Oversight Committee Minutes
Durham County

I. Call to order

Karen Percent, Chair, called the meeting to order at 3:21 p.m. in the County Manager's, 2nd Floor Conference Room; 200 East Main Street, Durham, NC 27701.

II. Members

Present:

Ms. Karen Percent, Committee Chair, Mr. Michael M. Ruffin, County Manager, Commissioner Reckhow, ~~Vice Chair~~, Mr. Manuel L. Rojas, Secretary, **Commissioner Page, Vice Chair**

III. Others Attending

Mr. George Quick, Finance Director

IV. Business

- A. Commissioner Reckhow moved and Commissioner Page seconded the approval of the minutes. The minutes were approved.
- B. Mr. Ruffin advised the Committee that Auditor Richard Edwards was not able to attend the meeting, and is recuperating from a recent fall resulting in a surgical procedure.
- C. Mr. Quick reported on the progress of the external audit. He noted that no significant issues have been discovered except for a misapplication of funds by a County employee of approximately \$400. The employee is no longer employed by the County. External auditors expect to complete the audit by the end of October 2009. A discussion was held concerning the approval of the external audit by the AOC before distribution. It was decided that the document would be reviewed for approval during the December meeting.
- D. A draft of the proposed AOC Mission Statement was presented by Mr. Rojas. After a lengthy discussion concerning specific topics addressed in the document, it was decided that Ms. Percent and Mr. Rojas would further review and propose any further adjustments to the Mission Statement before requesting approval by the Committee.
- E. The Committee was advised that the planned Cell Phone Audit has been temporarily postponed until further study of applicable tax laws regarding personal use. The issue was tabled for a future meeting.

- F. A previously made amendment to the Internal Audit Plan to audit the Durham Social Services, specifically pertaining to the Durham Congregations in Action was discussed by the Committee for approval. Commissioner Reckhow moved for approval and Mr. Rojas second. The motion to amend the Plan as approved.
- G. Mr. Ruffin gave a very informative presentation of the County's organizational structure including visuals of the disbursement of County funds.

V. Adjournment

There being no further business, the meeting was adjourned at approximately 5:07 p.m.

Minutes submitted by: Manny Rojas

Minutes approved by: