



# City of Fresno

Council Chamber,  
City Hall  
2600 Fresno Street  
Fresno, CA 93721  
www.fresno.gov

## Meeting Minutes Fresno City Council Finance and Audit Committee

*Chair - Nelson Esparza*

*Vice Chair - Vacant*

*Committee Member - Miguel Arias*

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Monday, May 13, 2024

3:00 PM

Council Chambers, City Hall

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### Special Meeting

The City of Fresno Finance and Audit Committee met in special session at 3:00 P.M. in the Council Chamber of City Hall on May 13, 2024.

#### 3:07 P.M. Roll Call

**Present** 2 - Chair Nelson Esparza, and Committee Member Miguel Angel Arias

#### Approval of the Agenda

On motion of Committee Member Arias, seconded by Chair Esparza, the Agenda was **APPROVED**. The motion carried by the following vote:

**Aye:** 2 - Chair Esparza and Committee Member Arias

#### Approval of Minutes

[ID 24-641](#) Approval of the minutes for March 27, 2023, Special Meeting.

On motion of Chair Esparza, seconded by Committee Member Arias, the Minutes were **APPROVED**. The motion carried by the following vote:

**Aye:** 2 - Chair Esparza and Committee Member Arias

#### Unscheduled Communication

*Upon call, no members of the public addressed the Committee.*

#### Agenda Topic:

A. [ID 24-639](#) Wireless Communications Audit

*The above item was presented to the Finance and Audit Committee by Assistant Controller Neufeld.*

*Discussion on this item included: number of departments assigned phones; departments selected for the audit; Form 10C and the backup material required; incomplete applications and assigned phones to individuals; calls made outside business hours and non city business calls; device termination and circulation; time frame of employees receiving devices; pricing and additional charges incurred for phone plans; current process of selecting phone plans; data retained from mobile devices; phone policy adoption; data verses voice usage on cell phones; initiation and cost of audit.*

**B.** [ID 24-644](#) Credit Card and Reimbursement Audit

*The above item was presented to the Finance and Audit Committee by Linda C. Hurley, CPA from Macias Gini & O'Connell LLP.*

*Discussion on this item included: fraud; supporting documents and lack thereof for transactions; charges for food; adhering to the policy; meal reimbursement; revising the administrative order; disclosure concerns; cost of the audit, and what budget it came from; outside auditor verses city staff conducting the audit; identifiable changes; stipends to employees for using personal devices during COVID-19; community meetings; council creating policy city wide; Federal General Services Administration rates, and city travel agency.*

**C.** [ID 24-645](#) Internal Control Review

*The above item was presented to the Finance and Audit Committee by Controller Danisi, and Assistant Controller Neufeld.*

*Discussion on this item included: standard in municipal government.*

**D.** [ID 24-646](#) Update on Existing Audits

*The above item was presented to the Finance and Audit Committee by Controller Danisi.*

*Discussion on this item included: business tax licensing, and complaints; collection of unpaid utility bills; overpayments to vendors, and monitoring; threshold for higher management to get involved, and recommendation for lowering the threshold.*

**Adjournment**

*The Fresno City Council Finance and Audit Committee adjourned at 4:48 P.M.*