



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 - Tyler Maxwell

Committee Member - Miguel Arias

Monday, March 27, 2023

2:30 PM

Council Chambers, City Hall

Special Meeting

The Fresno City Council Finance and Audit Committee met in special session in the Council Chamber, City Hall, on the date and time above written.

2:31 P.M. Roll Call

Vice Chair Maxwell was absent during roll call and joined the meeting at 2:33 P.M.

Present 3 - Chair Nelson Esparza, Vice Chair Tyler Maxwell, and Committee Member Miguel Angel Arias

Approval of the Agenda

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

Aye: 2 - Chair Esparza and Committee Member Arias

Absent: 1 - Vice Chair Maxwell

Approval of Minutes

[ID 23-423](#) Approval of the Minutes of October 28, 2022, Fresno City Council Finance and Audit Committee Special Meeting

Upon call, there was no public comment.

On motion of Chair Esparza, seconded by Committee Member Arias, that the above Action Item be **APPROVED**. The motion carried by the following vote:

Aye: 2 - Chair Esparza and Committee Member Arias

Absent: 1 - Vice Chair Maxwell

Unscheduled Communication

Upon call, there was no public comment.

Open Session:

A. [ID 23-543](#) Update on Existing Audits

The above item was presented to the Finance and Audit Committee by Principal Internal Auditor Agrawal. Upon call, there was no public comment.

Discussion on this item included: The commencement of the Airport department audit now that the department is fully staffed - the audit should be completed by September. Citywide cell phones and tablets, including Fire and Police departments, and the request to provide the committee with the following information the number of devices per department, the policies of who gets a device, what the usage rates are per device, and the updated information on the average cost per device. What are the Information Services Department's policy and procedures on maintaining the public records request for cell phone data when the devices are returned and the retention schedule of the public records.

PRESENTED

B. [ID 23-544](#) Overview of Risk Assessment process

The above item was presented to the Finance and Audit Committee by Principal Internal Auditor Agrawal. Upon call, there was no public comment.

Discussion on this item included: Why the Parks department is proposed as number three rather than in the top ten highest risk score. Measure P audit and the audit of the general fund parks money. If the Finance Department has the capacity to perform an audit on the housing the homeless funds received and distributed by the City of Fresno. The request that the housing the homeless audit include the shelters that have been operated, how much money is going in, how many participants have been helped, the cost per participant, and the efficiency and effectiveness of the program. The committee would like to have the audit of housing the homeless audit incorporated within the next 12 months.

PRESENTED

C. [ID 23-545](#) 2022 Annual Comprehensive Financial Report (ACFR)

The above item was presented to the Finance and Audit Committee by Finance Controller Danisi and Deputy City Manager Torres. Upon call, there was no public comment.

Discussion on this item included: the internal procedures in the Finance department and additional resources and positions being requested from the Council. The reallocation of APRA Funds to their respective departments. If the Council can see how many ARPA dollars are funded for ARPA-related projects partially and fully. What are the implications of the city's General Reserve Fund policy. If there is any loss due to fraud in the report above \$100,000 that has not been brought before the Council or disclosed to the public.

PRESENTED

Adjournment

The Fresno City Council Finance and Audit Committee adjourned at 3:09 P.M.

The above minutes were approved by unanimous vote of the Fresno City Council Finance and Audit Committee during the May 13, 2024, Special Meeting.