



MINUTES

Audit Committee Special Meeting
July 30, 2025
Hybrid Meeting
9:00 a.m. – 10:30 a.m.

1. Opening Business Chair Hughes called the meeting to order at 9:01 a.m.
A. Roll Call – Commissioner Hank Hughes, Commissioner Justin Greene, Community Member Lori Narvaiz (on-line) were present.

In addition, Finance Director Yvonne Herrera and Accounting & Financial Reporting Officer Jessica Lucero-Muniz were in person, and on-line attendance included County Manager Greg Shaffer, Deputy County Manager Elias Bernadino, Deputy County Manager Leandro Cordova, Deputy Finance Director Elena Tercero, Emily Wilson and Kelly Burton, CliftonLarsonAllen and Kory Hogan, Jeff Roybal and Sydney Houghtaling, Moss Adams

B. Approval of Agenda – Community Member Narvaiz motions to approve the agenda and Commissioner Hughes seconded, motion passed unanimously.

C. Approval of Minutes – Community Member Narvaiz motions to approve the minutes of the November 27, 2024 meeting and Commissioner Hughes seconded. The motion passed unanimously.

2. Update on Internal Audit Projects

A. Kelly Burton and Emily Wilson, CliftonLarsonAllen (CLA) provided a summary of internal audit projects:

Finance Director Herrera provided a quick update on the results of the internal auditor RFP with CLA being the winning respondent. CLA proceeded with an update on the 2025 Internal Audit Plan approved August 2024 which included grants management, bonds, accounts payable/purchase orders and follow-up on outstanding observations. The follow-up projects include rental of community centers, DWI and Area Agency on Aging, County Clerk procedures and collection of fees, Public Works inventory, property control, road maintenance and traffic control, and solid waste, utilities billing and collection of fees, Treasurer's Office and Fleet Management.

CLA reviewed the 2024 fixed asset project where CLA helped the County with its annual inventory in addition to the 2025 inventory CLA help with as well.

There was discussion and questions regarding the timing of the 2025 projects and the upcoming ERP. CLA proposed to include a project to revisit with IT over their controls and the possible impact to the ERP. Commissioner Greene proposed to the County ERP Steering Committee to consider resources from CLA for bring best practices to the ERP project.

3. FY 2025 Audit Entrance Conference

A. Kory Hogan and Jeff Roybal of Moss Adams provided a slide presentation on the upcoming audit including the following:

Audit team
Deliverables on the audit such as the opinion, exit meeting, single audit, lodgers tax audit and HUD compliance audit
Auditor's responsibilities

Management's responsibilities
General timeline with a December 1 deadline

4. Matters from Staff

A. No updates were provided.

5. Schedule Next Meeting Date of the Audit Committee

A. There was discussion about scheduling the next meeting in November for the 2025 exit conference, with Friday November 21, 2025 being selected.

6. Adjourn

The meeting was adjourned at 10:00 a.m.

Approved by:

Hank Hughes, Chair
Santa Fe County Audit Committee

