

MEMORANDUM

June 25, 2013

TO: Audit Committee

FROM:  Leslie Rubin, Legislative Analyst
Office of Legislative Oversight

SUBJECT: Committee Review of Findings from FY12 External Audit

On June 27th, the Audit Committee will receive a briefing from BDO USA, LLP, the County Government's independent auditor, and Executive Branch staff on the results of the audits of the County Government's FY12 financial statements, the financial statements of the County Government's retirement plans, and other audit work. This meeting and discussion of the audit results were rescheduled from April 4th.

Committee Members – Please bring your packet for the April 4th meeting to today's briefing.

This memorandum updates the list of people scheduled to attend today's briefing and notes the last piece of audit work related to the FY12 audit that has not been completed. The discussion items for today's meeting are listed below.

	Discussion Items	See April 4 th Packet Page...
A	FY 2012 Audit of the County Government Financial Statements	April 4 th Memo – Page 3
B	FY 2012 Audit of the Montgomery County Employees Retirement Plans	April 4 th Memo – Page 5
C	<i>Report on Expenditure of Federal Awards</i> (Single Audit)	April 4 th Memo – Page 6
D	Other Audit Work	April 4 th Memo – Page 7 and Page 2 of this memo

The table on the next page identifies staff from the independent auditor and the County Government representatives scheduled to attend the briefing.

Organization	Independent Auditor's Staff
BDO USA, LLP	William Eisig, Partner Neena Masih, Partner
Department/Office	Executive Branch Staff
Department of Finance	Joseph Beach, Director Lenny Moore, Controller David Crow, General Accounting Manager Mauricio Delgado, Grants Manager
Montgomery County Employee Retirement Plans	Linda Herman, Executive Director
Department of General Services	Grace Denno, Div. Chief, Office of Business Relations and Compliance
Department of Housing and Community Affairs	Tim Goetzinger, Budget and Finance Manager
Department of Health and Human Services	Uma Ahlawalia, Director
Department of Liquor Control	George Griffin, Director Lynn Duncan, Administrative Services Coordinator
Department of Technology Services	Dieter Klinger, Chief Operating Officer Karen Plucinski, Acting ERP Program Director Keith Young, Security Officer
Office of Human Resource	Kaye Beckley, Business Operations and Performance Div. Manager

Audit of the Financial Statements of the Montgomery County Union Employees Deferred Compensation Plan. The audit contract requires the external auditor to audit the financial statements of the Montgomery County Union Employees Deferred Compensation Plan and to issue related audit reports. When this packet went to print, BDO staff had not completed this work. When I receive BDO's final report, I will forward it to the Committee members with a memo explaining the results of the audit.