



**2. FISCAL YEAR 2022 ANNUAL REPORT FROM THE AUDIT COMMITTEE:**

Carmen Vann, Audit Committee Chair and Lee Parravano, Chief Auditor, presented the Fiscal Year 2022 Annual Report from the Audit Committee for review.

RECOMMENDATION: Staff recommends that the Audit Committee review this item and forward it to the Board with a recommendation for acceptance.

**ACTION: Moved by Board Member Casillas Salas and seconded by Committee Member Newsom to approve staff's recommendation. Motion carried unanimously noting Committee Member Wong Nickerson and Board Members Schiavoni and Sly as ABSENT.**

**3. FISCAL YEAR 2022 ANNUAL REPORT FROM THE OFFICE OF THE CHIEF AUDITOR:**

Lee Parravano, Chief Auditor, Callie Ullman, Senior Auditor, and Tony Ollmann, Partner, Baker Tilly, provided a presentation on the Fiscal Year 2022 Annual Report from the Office of the Chief Auditor that included Performance Measures; Engagements Completed in the 4<sup>th</sup> Quarter, and Audit Spotlight – Direct Labor.

RECOMMENDATION: Staff recommends that the Audit Committee review this item and forward it to the Board with a recommendation for acceptance.  
***(Requires five (5) affirmative votes of the Audit Committee.)***

**ACTION: The item was not presented in full and was continued to the regularly scheduled November meeting because it requires five (5) affirmative votes.**

**4. REVIEW OF THE CHARTER OF THE AUDIT COMMITTEE:**

Lee Parravano, Chief Auditor, provided a presentation on the Annual Review of the Charter of the Audit Committee.

RECOMMENDATION: Information item only.

**5. ANNUAL REVIEW OF THE CHARTER FOR THE OFFICE OF THE CHIEF AUDITOR:**

Lee Parravano, Chief Auditor, provided a presentation on the Annual Review of the Charter for the Office of the Chief Auditor.

RECOMMENDATION: Information item only.

**6. REVISION TO THE FISCAL YEAR 2023 AUDIT PLAN OF THE OFFICE OF THE CHIEF AUDITOR:**

RECOMMENDATION: Staff recommends that the Audit Committee accept the revised Audit Plan and forward it to the Board with a recommendation for approval. ***(Requires five (5) affirmative votes of the Audit Committee.)***

**ACTION: The item was not presented and was continued to the regularly scheduled November meeting because it requires five (5) affirmative votes.**

**7. AUDIT COMMITTEE TRAINING:**

David Coleman, Relationship Partner, FORVIS, and Rachel Ormsby, Director & Lead Audit Engagement Executive, FORVIS, provided the training that included Role as an Audit Committee Member; Operational Responsibilities; Oversight of the Internal Audit Function; Understanding the Airport Authority's Mission, Vision, and Values; Financial Statements and Public Accountability Reporting; Overview of Annual Comprehensive Financial Report (ACFR); Upcoming GASB Pronouncements; GASB Statement 87, Leases; GASB Statement 94, Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Agreements (APAs); GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITA); Risk Management Responsibilities; Cybersecurity; and Governance Standards.

RECOMMENDATION: Information item only.

**COMMITTEE MEMBER COMMENTS:** None.

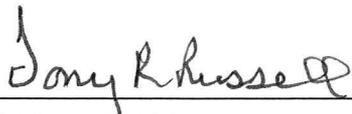
**ADJOURNMENT:** The meeting adjourned at 10:57 a.m.

APPROVED BY A MOTION OF THE AUDIT COMMITTEE OF THE SAN DIEGO COUNTY  
REGIONAL AIRPORT AUTHORITY THIS 21<sup>ST</sup> DAY OF NOVEMBER 2022.



LEE PARRAVANO  
CHIEF AUDITOR

ATTEST:



TONY R. RUSSELL  
DIRECTOR, BOARD SERVICES/  
AUTHORITY CLERK