

**SAN DIEGO COUNTY REGIONAL AIRPORT AUTHORITY  
AUDIT COMMITTEE  
MINUTES  
MONDAY, NOVEMBER 16, 2020  
BOARD ROOM**

**CALL TO ORDER:** Chair Kersey called the Audit Committee Meeting to order at 10:00 a.m., on Monday, November 16, 2020, electronically and via teleconference, pursuant to Executive Order N-29-20, at the San Diego International Airport, Administration Building, 3225 N. Harbor Drive, San Diego, CA 92101.

**ROLL CALL:**

Present: Committee Members: Blakespear, Kersey (Chair), McNamara,  
Van Sambeek, Vann, West, Wong Nickerson

Board Members: Robinson

Absent: Committee Members: None

Also Present: Kimberly J. Becker, President/CEO; Amy Gonzalez, General Counsel;  
Tony R. Russell, Director, Board Services/Authority Clerk; Dustin Heick,  
Assistant Authority Clerk I

**NON-AGENDA PUBLIC COMMENT:** None

**NEW BUSINESS:**

**1. Approval of Minutes:**

RECOMMENDATION: Approve the minutes of the September 10, 2020, special meeting.

**ACTION: Moved by Committee Member Van Sambeek and seconded by Board Member West to approve staff's recommendation. Motion carried unanimously.**

**2. EXTERNAL AUDITOR'S FISCAL YEAR(S) ENDED JUNE 30, 2020: A) AUDITED FINANCIAL STATEMENTS, B) SINGLE AUDIT REPORTS, C) PASSENGER FACILITY CHARGE COMPLIANCE REPORT, D) CUSTOMER FACILITY CHARGE COMPLIANCE REPORT, AND E) LETTER TO THE BOARD:**

Danny Martinez, Managing Director, BKD, LLP provided a presentation titled Report to the Audit Committee for Annual Audit Year Ended June 30, 2020, that included Audit Results, Areas of Audit Emphasis, MindBridge Ai, Key Control Points, Airport Authority's Transaction Risk, Financial Highlights, Financial Highlights – COVID, FAA CARES Act Funding, Tenant Lease Receivable/ Net, Other Note Disclosures, Required Communications, Findings, Industry Developments, and COVID-19.

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

**ACTION: Moved by Board Member West and seconded by Committee Member Vann to approve staff's recommendation. Motion carried unanimously.**

**3. REVIEW OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR THE FISCAL YEAR ENDED JUNE 30, 2020:**

Scott Brickner, Vice President/CFO, provided an overview of the Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended June 30, 2020.

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

**ACTION: Moved by Board Member West and seconded by Committee Member Van Sambeek to approve staff's recommendation. Motion carried unanimously.**

**4. FISCAL YEAR 2021 FIRST QUARTER REPORT FROM THE OFFICE OF THE CHIEF AUDITOR:**

Lee Parravano, Chief Auditor, provided a presentation titled Fiscal Year 2021 First Quarter Report from the Office of the Chief Auditor that included Fiscal Year 2021 Performance Measures, Percentage of Audits & Consulting Engagements Completed, Audits & Consulting Engagements Completed, Number of Recommendations, Auditor Utilization, Audit & Consulting Engagement Budgets, General Audit Activity – Recommendations, General Audit Activity – Ethics Hotline, and Audit Spotlight – Offsite Internal Controls Related to Cash Receipts and Cash Disbursements.

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

**ACTION: Moved by Board Member West and seconded by Board Member Blakespear to approve staff's recommendation. Motion carried unanimously.**

**5. REVISION TO THE FISCAL YEAR 2021 AUDIT PLAN OF THE OFFICE OF THE CHIEF AUDITOR:**

Lee Parravano, Chief Auditor, provided a presentation titled Revision to the Fiscal Year 2021 Audit Plan of the Office of the Chief Auditor that included Reasons for Revision, Reduce Intern Hours from Audit Plan Due to Staffing Vacancy, and Replace a Planned Audit with a New Audit.

RECOMMENDATION: Staff recommends that the Audit Committee accept the revised audit plan and forward it to the Board with a recommendation for approval.

**ACTION: Moved by Committee Member Van Sambeek and seconded by Board Member West to approve staff's recommendation. Motion carried unanimously.**

**CLOSED SESSION:** The Committee recessed into Closed Session at 10:59 a.m. to discuss Item 6.

- 6. THREAT TO PUBLIC SERVICES OR FACILITIES:**  
Consultation with: Clint Welch, Director Aviation Security and Public Safety;  
Jessica Bishop, Director Information Technology Services; John Thomes, Cyber Security Specialist

**REPORT ON CLOSED SESSION:** The Committee adjourned out of Closed Session at 11:34 a.m. There was no reportable action

**COMMITTEE MEMBER COMMENTS:**

Kim Becker, President/CEO, reported that this was the last meeting for Board Member Mark Kersey, Audit Committee Chair. She thanked him for his roll in support of the Audit Committee and his support of the Authority.

**ADJOURNMENT:** The meeting adjourned at 11:34 a.m.

APPROVED BY A MOTION OF THE AUDIT COMMITTEE OF THE SAN DIEGO COUNTY REGIONAL AIRPORT AUTHORITY THIS 8<sup>th</sup> DAY OF FEBRUARY, 2021.



LEE PARRAVANO  
CHIEF AUDITOR

ATTEST:



TONY R. RUSSELL  
DIRECTOR, BOARD SERVICES/  
AUTHORITY CLERK