

MINUTES

Tuesday, January 27, 2009



Audit Committee

4:30 p.m.
Carnegie Town Hall
235 West Tenth Street

Members Present: Pat Costello, Greg Jamison, Anne Opegard, Joe Marsh and Brad Whitsell

Members Absent: None

Staff Present: City Clerk Debra A. Owen; Assistant City Clerk Jamie L. Palmer; Lead Internal Auditor Rich Oksol; Internal Auditor Timothy Buseman; and Internal Auditor Jeff Weber

Guests: Director of Finance Eugene Rowenhorst; Planning & Building Services Director Mike Cooper; Chief of Staff Jodi Schwan; Parks & Recreation Director Don Kearney; Library Director Sally Felix; Council Member Kermit Staggers; Eide Bailly Representative Ty Inglis; Public Health Manager LuAnn Ford; Assistant Public Health Director Jill Franken

1. Call To Order

Committee Chair Whitsell called the meeting to order at 4:30 p.m.

2. Review and approve minutes from last Committee meeting 11/25/08

A motion was made by Opegard and seconded by Costello to approve the minutes. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

3. Ty Inglis, partner-in-charge EideBailly, external auditor of the City to discuss upcoming financial statement audit

Ty Inglis discussed the upcoming financial statement audit. He stated they would be reviewing compliance with laws and regulations. He stated that the information provided by the Internal Auditor department is helpful to their work.

4. Audit reports that were discussed at previous meeting: Convention Center Management report, Special report on Code Enforcement

A motion was made by Jamison and seconded by Costello to approve the Convention Center Management report. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

A motion was made by Opegard and seconded by Jamison to approve the special report on Code Enforcement. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

5. New audit reports to review: 08-08 Budget Adjustments, 08-12 Surplus Auction, 08-13 Disbursements, 08-14 Donated Money

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A motion was made by Costello and seconded by Opegard to approve the Budget Adjustments report. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

A motion was made by Jamison and seconded by Marsh to approve the Surplus Auction report. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

A motion was made by Opegard and seconded by Costello to approve the Disbursements report. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

A motion was made by Costello and seconded by Marsh to approve the Donated Money report. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

6. Travel request for Tim Buseman, staff auditor

A motion was made by Jamison and seconded by Opegard to approve the travel request to attend a class in San Antonio for Tim Buseman. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

7. Open discussion

Council Member Stagers was present to request a special audit report for the amount spent by the city on Consultants for years 2006-2008 and a budgeted amount for 2009. The reason for the request is to try to get this information in a more timely fashion and receive a complete report. Discussion followed regarding the scope of the audit, how it relates to internal controls, and a definition of a consultant. It was stated that, if approved, it would be an informational gathering report only and no opinion would be given.

A motion was made by Costello and seconded by Jamison to approve the special audit request for consultant expenses. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

Costello stated that the council expressed a desire to have more input on the appointment of Audit Committee members when future openings become available.

Costello stated that the council is reviewing the JEQ (Job Evaluation Questionnaires) for the City Clerk. Discussion followed regarding the support role that the City Clerk has with the Lead Internal Auditor. Whitsell stated that the committee is in support of the language in the City Clerk JEQ.

Oksol stated that evaluations for the Internal auditors are due in February. He will prepare the evaluation and deliver them to Whitsell for signature. Oksol stated that there was a conflict with the May meeting date so he will be sending some alternate dates soon. Oksol stated that he would like to present some report formats to see if the committee would prefer a different format.

Opegard inquired about 2008 audit reports. Oksol responded that there are a few that will be coming forward but most have been completed.

8. Adjournment

A motion was made by Costello and seconded by Jamison to adjourn the meeting at 5:42 p.m. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

Jamie L. Palmer
Assistant City Clerk