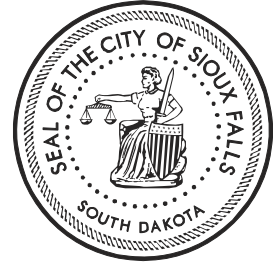


# Minutes

Tuesday, March 10, 2009

**Audit Committee Meeting  
Sioux Falls City Council**

4:00 p.m. at Carnegie Town Hall  
235 West Tenth Street



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Members Present: Pat Costello, Greg Jamison, Brad Whitsell and Joe Marsh (4:12 p.m.)

Members Absent: Anne Oppegard

Staff Present: City Clerk Debra A. Owen; Assistant City Clerk Tamara Jorgensen; and Lead Internal Auditor Rich Oksol

Guests: Director of Finance Eugene Rowenhorst; Library Director Sally Felix; City Attorney Robert Amundson; Fire Chief Donn Hill; and Public Health Director Judy Buseman.

## 1. Call To Order

Committee Chair Whitsell called the meeting to order at 4:03 p.m.

## 2. Review and approve minutes from last Committee meeting 01/27/09

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

## 3. Review audit reports: 08-15 Siouxland Libraries cash; 08-16 Public Health cash; 09-01 Consultant expenditures (special request report); 09-02 Fire Rescue cash

A motion was made by Costello and seconded by Jamison to approve the Siouxland Libraries cash 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 Jamison to approve the Public Health cash report. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

Discussion was held regarding the recent Audit performed at the request from a City Council Member to determine the amount of money spent by the City of Sioux Falls for consultants for the years 2006-2008. Whitsell proposed an amendment to the report to add the following sentence to page three: "Listed is the general ledger breakdown of professional services".

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A motion was made by Costello and seconded by Jamison to approve the Special Project – Consultant Expenditures report, **as amended**. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

The recommendations for the Fire Rescue cash audit were reviewed and discussed. Chief Hill indicated that this department would be implementing the suggested changes. Whitsell requested a copy of the documentation once it is received by the Internal Audit Department.

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

### 4. Discussion of various formats for audit reports

Oksol distributed copies of audit report examples from other cities for the Committee to review. Oksol will make a determination which one would best serve the Committee and may ask the Media Services Department to set up a template for the department.

### 5. Open discussion

Today Whitsell had received a telephone call from Rowenhorst indicating that the Eide Bailly audit was finished. Whitsell will join Rowenhorst in a conference call on Wednesday, March 11<sup>th</sup> at 3:30 p.m. to discuss the results. Whitsell will give an update to the group on the results.

Oksol request authorization to attend an Information Systems training session on June 18 and 19, 2009, in Orlando, Florida. A motion was made by Marsh and seconded by Jamison to approve the travel request. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

Oksol discussed a request he had received from Randy Bartunek, Director of Community Development regarding snow removal on sidewalks. The Audit Committee feels that this type of request is not part of the Audit Committees scope of responsibility.

**The next Audit Committee Meeting has been changed to Tuesday, May 19<sup>th</sup>, at 4:30 pm at the Carnegie Town Hall.**

### 6. Adjournment

A motion was made by Marsh and seconded by Costello to adjourn the meeting at 4:50 p.m. Whitsell called for a voice vote on that motion and all members voted yes. **Motion carried.**

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**Tamara M. Jorgensen, CMC**  
**Assistant City Clerk**