

Municipal Audit Committee

Minutes

- The May 17, 2019, meeting of the Municipal Audit Committee was called to order by Chair, Dr. Eric Higgins at 2:30 PM in the City Commission Chambers at City Hall. All committee members were present. Others attending: Bernie Hayen, Director of Finance; Emily Sheldon, Audit Manager, Berberich Trahan and Company, CPAs, LLC., Rina Neal, City Controller, and Ashley McNatt, Senior Staff Accountant.
- **Item One** – Minutes
 - The minutes of December 11, 2018, were approved as presented. (*Motion/second by Jankovich/Bloodgood*).
- **Item Two** – Old Business
 - There was a brief discussion regarding a question by Mayor Dodson at the December 11, 2018, meeting regarding the usefulness of algorithms to assist in the payables/receivables functions. There was a brief explanation by Rina Neal, City Controller, as to some of the safeguards that the current accounting software system allows.
- **Item Two** – New Business
 - *City Audit.* Emily Sheldon, Audit Manager with Berberich Trahan, presented the 2017 City audit results. Given the late date of the 2017 City Audit, member of the MAC, including Mayor Mike Dodson, agreed that a full presentation to the City Commission was not warranted.
 - *Management Discussion.* Bernie Hayen, Director of Finance, discussed the three significant deficiencies noted in the 2017 City audit by Berberich Trahan auditors. A discussion followed between MAC members and City staff.
 - *Grant Review Summary.* Ashley McNatt, Senior Staff Accountant, present the 2018 grant review summary and findings. A brief discussion followed and the annual grant summary was approved as presented. (*Motion/second by Jankovich/Bloodgood*).
- **Item Three** – Next Meeting Date
 - The next meeting date will be in late summer after the completion of the 2018 City audit.
- **Item Four** – Adjournment
 - The May 5th meeting of the Municipal Audit Committee was adjourned at 3:05 PM.