



AGENDA

**Audit Committee
Wednesday, September 13, 2017
5:30 PM – 6:30 PM
City Hall, Room 103**

- A. Approval of the Wednesday, July 19, 2017 Meeting Minutes

- B. Audit Process

- C. FY18 Work Plan

- D. General Information Update

- E. Items for Discussion at next meeting

AUDIT COMMITTEE MEETING MINUTES

Wednesday July 19, 2017

Committee Members Present:

Commissioner Diane Bell, Committee Chair
Commissioner Jared Bailey
Commissioner Sharyn Dickerson
Commissioner Harry Sims

Committee Members Absent:

Commissioner Kelly Girtz

Visiting Mayor/Commissioners:

Mayor Nancy Denson

Visiting Others:

Terrance Martin, Student Intern

Staff:

Stephanie Maddox, Internal Auditor
Jestin Johnson, Assistant Manager
Deborah Allen, Recorder

Myla Neal, Leisure Services
Mel Cochran, Leisure Services
Brian Seagraves, Leisure Services

Committee Chair Bell called the meeting to order at 5:31 PM.

A. **Approval of Minutes:**

Minutes of the January 18, 2017 meeting were unanimously approved.

B. **Welcome:**

Committee Chair Bell welcomed visitors and Commissioner Sims for his recent appointment to the Audit Committee.

C. **General Update from the Internal Auditor:**

Internal Auditor Maddox discussed the core principles of the internal audit function. Some of which are:

- Demonstrating integrity
- Maintaining independence in fact and appearance
- Demonstrating an un-biased and impartial mindset
- Serving as a collaborative partner with auditees
- Carrying out work freely and objectively
- Promoting organizational improvement

D. **Operational Analysis FY17 Work Plan:**

- *Leisure Services* - The Internal Auditor submitted an agenda item for the Leisure Services Performance Audit to be accepted by the Full Commission at the regular meeting on August 1.

Committee Members requested the Internal Auditor prepare a presentation to be discussed among the Full Commission at the earliest work session date available.

Committee Members discussed recommendations relevant for discussion at the work session. Leisure Services Department staff offered to update the list of recommendations for the Mayor and Commission which would indicate what actions have already been completed or are in progress. Committee Members requested the list be paired down to 6-10 recommendations for discussion amongst the Full Commission. The recommendations up for discussion should consist of any remaining recommendations where no progress has been made or there is disagreement with a recommendation.

- *Boards, Authorities, and Commissions* - The Internal Auditor submitted an agenda item for the Boards, Authorities, and Commissions Audit to be accepted by the Full Commission at the regular meeting on August 1.

E. Operational Analysis FY18 Work Plan:

- Internal Auditor Maddox provided a revised document listing the audits completed to date as well as a list of the ACC audit universe (the potential range of all audit activities, e.g., processes, programs, departments, etc.).

Items of consideration for the annual work plan were discussed by the Committee Members which included:

- Sheriff Department
- Police Department
- Central Services Department (Animal Control; Facilities Management; Landscape Management; Internal Support)
- Purchase Card Program
- Water Business Office
- Transit (Kids under 17 ride free)

F. Agenda items for next meeting scheduled for Wednesday, September 13, 2017:

- FY18 Work Plan
- General Information Update
- Audit Process

The meeting adjourned at 6:50 PM.