



Agenda

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PREPARED BY Yolanda Green
APPROVED BY M. Ortega

CITY OF SANTA FE AUDIT COMMITTEE MEETING
CONVENTION CENTER ADMINISTRATIVE CONFERENCE ROOM
Wednesday, August 13, 2014 - 2:00 P.M.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. APPROVAL OF MINUTES
 - July 9, 2014
5. STATUS REPORT FROM CITY OF SANTA FE, AUDIT & FINANCE DEPARTMENTS
 - Update From Finance;
 - Status of clearing findings;
 - External Audit;
 - Lodger's Tax Audit;
 - BDD Construction Audit;
 - Gross Receipts Tax;
 - Lodger's Tax;
 - Findings Database
 - Status of Audits (Internal Audit) (send in advance & attach);
7. SUB-COMMITTEE REPORTS
 - Discussing External Audit Subcommittee;
 - Entrance conference update;
 - Discussion of Internal Audit Subcommittee;
 - Public utilities audit;
8. OLD BUSINESS
 - Park Bond Audit;
 - Updated status – RFP posted, proposals due
 - Lodger's Tax Audits 2014, 2015, 2016, 2017 – Updated status - PSA approved by Legal
9. NEW BUSINESS
 - Review and Discussion of Ordinance Duties;
 - Review and Discussion of Rules of Committees;
10. OTHER MATTERS FROM THE COMMITTEE
11. ITEMS TO REPORT TO THE CITY MANAGER
12. NEXT MEETING DATE:
 - Next meeting scheduled – September 10?, 2014
13. ADJOURNMENT

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MINUTES OF THE

CITY OF SANTA FÉ

AUDIT COMMITTEE

August 13, 2014
2:00 p.m. – 4:00 p.m.

1. CALL TO ORDER

A regular meeting of the City of Santa Fé Audit Committee was called to order by Mr. Clark de Schweinitz, Chair on this date at approximately 2:00 p.m. in the Convention Center Administrative Conference Room, Santa Fé, New Mexico.

2. ROLL CALL

Roll call indicated the presence of a quorum as follows:

Members Present:

Clark de Schweinitz, Chair
Hazeldine Romero, Vice Chair [arriving later]
Cheryl Pick-Sommer
Marc A. Tupler

Members Absent:

One vacancy

Others Attending:

Liza Kerr, Internal Auditor
Loretta Valencia, prospective member
Teresita Garcia, Finance Department [arriving later]
Carl Boaz, Stenographer

NOTE: All items in the Committee packet for all agenda items are incorporated herewith to these minutes by reference. The original Audit Committee packet is on file in the Finance Department.

3. APPROVAL OF AGENDA

Chair de Schweinitz suggested to move Ms. Kerr's findings database up to top of 5.

Ms. Kerr agreed and mentioned that the external auditor would probably show up later.

Chair de Schweinitz said they could hear from him when he arrived. He asked to hold off on the minutes until Ms. Romero arrived.

Ms. Kerr added that Ms. Garcia will be here in about 20 minutes.

Chair de Schweinitz apologized for moving the meeting back a week.

Mr. Tupler moved to approve the agenda as amended. Ms. Pick-Sommer seconded the motion and it passed by unanimous voice vote.

4. APPROVAL OF MINUTES

- **July 9, 2014**

The minutes were considered later in the meeting.

5. STATUS REPORT FROM CITY OF SANTA FE AUDIT & FINANCE DEPARTMENTS

D. Findings Database

Ms. Kerr showed the Access database on the screen and described the design and fields properties. She explained how it would be used for reports. She showed how a query could be run using a filter for specific purposes. She used open findings as an example and in the query, found there were 123 open findings in the database. She explained that she could run a filter or sort the data, etc.

Chair de Schweinitz asked if she could save them just before the meeting to show an up to date current status to the Audit Committee.

Ms. Kerr agreed and showed them how she was generate a pdf report. She said she was experienced in using electronic databases and could do those reports easily. Right now, it showed there were 296 findings in the database and 123 were open findings.

Mr. Tupler asked how the data was inputted.

Ms. Kerr said either manually or imported from Excel.

Mr. Browning joined the meeting at this time.

Ms. Pick-Sommer said what was difficult was inputting all the past data.

Ms. Kerr said the comment field allowed her to update it.

Chair de Schweinitz said it was the findings they needed to follow up with.

Ms. Kerr agreed and with this database it is all connected now.

Chair de Schweinitz asked if she needed to bring the projector each time.

Ms. Kerr said she would just print out the reports for the Committee ahead of time and the Committee could suggest the report format you would like.

Mr. Tupler said the file was the critical factor.

Ms. Kerr agreed and said it was stored on the server each night.

Chair de Schweinitz asked if that meant they had to ask for the reports ahead of time. Ms. Kerr agreed.

Ms. Pick-Sommer thought they should set some as standard. Ms. Kerr agreed.

Chair de Schweinitz said their real mission was to make sure the findings were corrected.

Ms. Kerr agreed and said that was true for open audits too.

External Auditor Introduction (amended agenda item)

Mr. Morgan Browning was welcomed to the meeting and asked to comment.

Mr. Browning said today was their third day. Day one was setting up their computer systems so they could navigate and find what they needed rather than bother Ms. Garcia with questions. In the long run, they could get where they wanted to go much faster. They spent better part of that first day acclimating to the system and understanding the controls.

Hopefully by end of the week most of the internal controls would be in place. Then IT begins Monday.

Chair de Schweinitz asked if the schedule he gave the Committee was still good. Mr. Browning agreed.

Mr. Browning added that there were six federal programs to audit and that would take longer.

Ms. Kerr asked why they had to test all six.

Mr. Browning said it was because they were all over \$300,000 so the programs were type A. Type B programs were those below \$300,000. Essentially, in the first year audit, they had to test all of them.

Ms. Kerr asked if next year they might check fewer.

Mr. Browning said yes, depending on the results and unless they were low risk. He explained that they had a program for determining the level of risk in the type A programs that looked at qualitative and quantitative matters - complexity, previous audit outcomes, etc. They were also looking at the airport this year.

Chair de Schweinitz said the Airport Manager reported to them at the last meeting and everything seemed fine.

Ms. Kerr added that they were able to remediate those findings in a timely manner. She clarified that those were safety items and not from a finance audit.

Chair de Schweinitz asked if Mr. Browning would be checking the remediation plans from the prior year findings.

Mr. Browning agreed. That was part of the auditing standards requirements and said that was week 1 and week 2 work.

Ms. Kerr asked if he could let her know if they were cleared so they could be closed in her database and in her report to the Audit Committee.

Mr. Browning said he would talk with Ms. Garcia about it.

Mr. Tupler asked if those issues were reported some way internally.

Ms. Kerr explained that, once Finance had cleared them, she would clear them out of the database. She didn't clear the findings; the external auditor cleared them.

Mr. Tupler concluded that management addresses the finding and the following year it gets cleared.

Ms. Kerr said the Committee wouldn't be notified unless Ms. Garcia reported it to us.

Mr. Tupler pointed out that the more it was updated, the better it was for the Committee. He felt awkward waiting a year to clear it.

Ms. Kerr said some were remediated right away but until Mr. Browning said it was cleared, it wasn't cleared.

Ms. Valencia pointed out that under item K on Purpose of Committee was to review findings of the auditor and recommend to the Finance Committee so it sounded like the Audit Committee had to get on it right after the audit was published.

Chair de Schweinitz agreed and they had not done that yet. So it was very important that Mr. Browning and Ms. Garcia update them timely on it.

Ms. Kerr said she could add another category to the database - "Cleared by Finance."

Mr. Tupler said it hasn't been tracked as closely as the Committee would like. The stage of remediation should be active and timely.

Chair de Schweinitz

Ms. Kerr said that was somewhat confused and they did need to take the information to the Finance Committee. She understood the intent of the ordinance.

Ms. Kerr noted that Chair de Schweinitz and Mr. Tupler were on the External Subcommittee and they might want to have Ms. Valencia on it also.

Chair de Schweinitz thanked Mr. Browning for coming to the meeting today.

Mr. Browning said in the future either he or Ray or Bobby would be at the Audit Committee meetings.

Ms. Kerr asked if they were doing SWMA (Solid Waste Management Agency) too.

Mr. Browning agreed that they were doing a small part at SWMA but most of it was done here.

Ms. Valencia asked how long the field work would take.

Mr. Browning said six weeks was scheduled in total. This week was just a planning week and they would get more into compliance next. He apologized that he didn't have the schedule with him.

Ms. Kerr said if he emailed it to her she could include it in the packet and he wouldn't have to make copies.

Chair de Schweinitz understood he hadn't had a chance to deal with quality of remediation.

Mr. Browning agreed. There were about 140 of them and he hadn't had a chance to look at them yet. That could affect the audit work.

Ms. Kerr mentioned that they were doing the audit on Area Agency on Aging, Transit, Airport, etc. She offered to break them out and provide all the other information.

Mr. Browning departed the meeting at 2:40 p.m.

Chair de Schweinitz noted that Mr. Browning knows the system because he worked on a previous one.

Ms. Kerr noted a grantor had repeated findings year after year.

Mr. Tupler asked if a finding could also be positive.

Ms. Kerr said no; they were never positive. They were a deficiency or a material weakness - an anomaly.

The Committee briefly discussed the definition of material weakness.

Ms. Valencia explained that if the auditor felt internal controls were very strong, they would mention examples. But materiality was subjective. And if they encountered a material weakness, they would do a bigger sample. Obviously they could not test every transaction.

Chair de Schweinitz thought they should have known there were 6 federal programs over \$300,000 before they got here.

Ms. Kerr said they probably didn't get the financial statement until they walked in the door. They got a working Trial Balance the day they walked in. Last year there might only have been three federal programs.

E. Status of Audits (Internal audit)

Ms. Kerr referred to the report.

Ms. Pick-Sommer asked if the City had one big comprehensive audit called the CAFR and that he auditors did SWMA as a subset of the CAFR.

Ms. Kerr said no. SWMA was a separate audit. She explained that the City is the fiscal agent for SWMA. SWMA is a joint venture of County and the City.

Mr. Tupler said Las Campanas was a part of the Buckman Diversion Development program but not SWMA.

Ms. Pick-Sommer said then they had others like the Park Bond Audit. She asked how many others there were.

Ms. Kerr referred to the list in the landscape oriented exhibit and pointed out the categories: financial audit, grantor audit, and special use audit, and performance audit.

Ms. Kerr said Elevate Media was an internal and performance audit. BDD was a financial audit and an external audit. All financial audits were external and she did the performance audits. She explained she was authorized to do financial audits but some were contracted out. A performance audit could be almost anything and might be procedural. At IT, she was not looking at financial transactions - it was a performance audit.

Chair de Schweinitz asked who decided for her position that she would only do performance audits

Ms. Kerr said the GAO determined that.

Ms. Romero arrived at 2:55 p.m.

Ms. Kerr added that 90% of the audits she did were performance audits.

She agreed to share the standards. Financial was AICP, performance was GAO.

Ms. Valencia said she wasn't validating the ending balances from the financial statement but was testing financial transactions.

Ms. Kerr said that financial audits were agreed upon procedures.

Chair de Schweinitz asked if as a performance audit she was looking at whether goals were being met.

Ms. Kerr said it could be. She usually determined the goals. She described how it worked with fraud audits.

Ms. Kerr explained the difference between AICPA and GAO standards. GASB was the Government Accounting Standards Board.

Ms. Pick-Sommer asked why Audit had a GRT report every meeting. She said she was having a hard time understanding what Audit did.

Ms. Romero said right now Audit was not getting statements from the City but item I in the tasks was to review those reports. She had been asking for a cash report but had to be clear on what we want for it.

The former Chair, Mr. Lierz, started putting that together before he left the Audit Committee. The Committee should get those reports periodically but we haven't said what we want. They gave us a bunch of balances but what we need was month to month comparisons.

Chair de Schweinitz recalled at the time the Committee started, people on the committee were keen on the GRT and Lodger's Tax. Today we were looking at them because we wanted to do quarterly reports but he agreed that some of it was hard to follow. We have good CPAs on our committee so let us know if it was too burdensome.

Ms. Kerr thought maybe she could change titles of the agenda items.

Chair de Schweinitz asked what the Finance Committee gets. He thought they should get what Finance got.

Ms. Romero agreed that would be a good idea but didn't think Finance was tracking this stuff as well as they should.

Ms. Kerr said Audit could look at those under Financial Report from the City.

Ms. Romero said Audit Committee was supposed to report to them and needed to be able to advise them on things we notice and make suggestions but we didn't even see the financials right now.

Mr. Tupler agreed we need the reports to be able to provide any advice.

Ms. Kerr said she sat in on the modules of the Insight Training. She needed the one for G/L. She was not seeing the right things. The module was \$500.

Ms. Romero said Ms. Kerr should do it.

Mr. Tupler added that the Committee had the authority to make that happen.

Ms. Romero asked that the Committee would get a copy of what the Finance Committee gets.

Mr. Tupler said the Committee didn't see any of the expense side.

Ms. Valencia said the Committee wanted to see an income statement as of March 31 and they didn't provide it, which was a red flag. Or we need to see a Trial Balance.

Mr. Tupler agreed and also a Balance Sheet.

Ms. Romero asked how much detail the Committee needed because the City didn't provide that for Finance.

Mr. Tupler suggested the Committee take a look at the hierarchy of the accounts so it could be rolled up to choose from.

Ms. Kerr said she would talk with Erica about it and agreed to find out what Finance was getting.

Mr. Tupler said they could compare it with the CAFR.

Ms. Pick-Sommer suggested to do that once a quarter.

Chair de Schweinitz, noting the time, suggested holding off on the GRT and Lodgers' Tax Reports until Ms. Garcia was present or the Committee decided not to consider it. The Committee agreed.

Ms. Kerr called attention to the Fitch ratings report that was in the packet but not on the agenda. She said they were part of the update from Financial.

Mr. Tupler noted that AA+ was the current rating and if we got insurance, it would be AAA. There was a big demand for AAA insured bonds because they were guaranteed. The insurance was not expensive and well worth it.

4. APPROVAL OF MINUTES: July 9, 2014

Ms. Romero went to page 5, where Chair de Schweinitz said the Committee needed to stay with it for a while and asked what it meant there.

Chair de Schweinitz said the "it" was Lodger's Tax.

Ms. Romero referred to page 9, second sentence and asked what "P" was.

Chair de Schweinitz said it should have been MP for Master Plan.

Ms. Romero noted that Mr. Snyder's name was misspelled in the middle of that page.

On page 10 in the motion, it should have said that Chair de Schweinitz seconded the motion.

Chair de Schweinitz agreed. He added that the comment about having a bond counsel member was just a humorous comment so it should be deleted.

Ms. Pick-Sommer moved to approve the minutes of July 9, 2014 as amended. Mr. Tupler seconded the motion and it passed by unanimous voice vote.

5. STATUS REPORT FROM CITY OF SANTA FE AUDIT & FINANCE DEPARTMENTS

A. Update from Finance

1) Status of clearing findings:

This matter was considered earlier in the meeting with the external auditor.

2) BDD Construction Audit

This matter was considered later after Ms. Garcia arrived.

B. Gross Receipts Tax

This matter was considered later after Ms. Garcia arrived.

C. Lodger's Tax

This matter was considered later after Ms. Garcia arrived.

D. Findings Database

This matter was considered earlier in the agenda as the agenda was amended.

E. Status of Audits (Internal audit)

This matter was considered earlier in the meeting.

7. SUB-COMMITTEE REPORTS

A. External Audit Subcommittee - Entrance Conference Update

Mr. Tupler reported that the entrance conference went well and it was good to meet the partners.

Chair de Schweinitz was somewhat uncomfortable that Ms. Garcia said that everything had to go through her before coming from staff. No one objected at the time and they all agreed. He just felt it would slow things down if everything had to go through just one person in particular.

Ms. Kerr said it depended on who was running the show. Some managers want it to go through them and others delegated it out. They need a trail and it was just a management style but she agreed it became a blockage in the past.

Chair de Schweinitz understood. The Committee just needed to be asking the auditors when they come.

Mr. Tupler asked if staff shouldn't have to go through them too.

Ms. Kerr said it was proper but it had caused blockage in the past.

Ms. Romero suggested perhaps Mr. Tapia might have pushed that through.

Chair de Schweinitz didn't know what to do about it except to ask tough questions when Mr. Browning was here.

Ms. Romero agreed and if they fell behind we need to alert Mr. Snyder.

Chair de Schweinitz recalled Mr. Snyder only said one thing - to get it in on time.

Ms. Garcia joined the meeting at 3:28 p.m.

Ms. Garcia said Mr. Browning told her about 140 findings and she didn't know what that was about.

Ms. Kerr asked her about providing a financial report.

Chair de Schweinitz said the 140 findings came from Ms. Kerr's database.

B. Gross Receipts Tax

Ms. Garcia said the report was for sales for May reported in June and reported in July was under budget by \$469,000. She shared the categories for which it was done. She commented that sometimes the state had a lot of miscellaneous revenue that was put in a suspense file and she didn't know what they did with it. They anticipated finding out something on Monday to find out where June was.

Ms. Kerr asked about tying out page one to page two.

Ms. Garcia said adding the Water Department with the top and bottom numbers, it should tie out. It appeared to have a one dollar difference.

Mr. Tupler asked how it compared with the previous fiscal year. It appeared they were up about \$4 million.

Ms. Garcia said if you look at June 30 last year it gives budget to actual. They were anticipating an increase of GRT.

Mr. Tupler asked if that was the result of the annexation.

Ms. Garcia said she couldn't tell. Retail was down from last year. It tells you where the strengths and weaknesses were but she couldn't identify the reasons why and where the differences were.

Mr. Tupler asked if it was possible to say it was a very good year.

Ms. Garcia agreed. The City came back to where it was in 2007.

Mr. Tupler thought being back to our benchmark and a \$4 million increase sounded like good news.

Ms. Garcia agreed and as a result, the City gave increases to staff so that shows good economic hold on GRT received. So regardless that the cost of service was higher because of inflation the City was able to meet its expenditures at this time. But why was the City still having budget problems? Compared with cost of living, none of the \$3 million went to operating.

She said, "We don't have same finance directors and city managers so we have increased expenses along with an increase in revenues."

C. Lodger's Tax Audit

Ms. Garcia said with the change in city attorneys she was just trying to go back to address the audit findings and with Mr. Shandler to get a contract for dealing with unpaid balances. The former attorney left an unfinished contract and they were working on it now.

Audit Findings

Chair de Schweinitz asked if Ms. Garcia wanted to address the findings issue.

Ms. Garcia said Finance had pretty much addressed the findings last year. She hadn't had a chance to go back to them.

Ms. Pick-Sommer said if there were findings issued and that Ms. Garcia was saying they cleaned up the findings as they went, she wanted to know what they were doing to clear them.

Ms. Garcia clarified that at the following year, the auditor would say whether a finding was cleared or not. City staff might have a difference of opinion with the auditors on it. She added that she had no control over IT.

Ms. Romero asked then if it would be reported to the City Manager.

Ms. Garcia said yes but it was technical so they didn't know. Having an interim director also makes it difficult.

Ms. Kerr said the findings were all in her database and she could clear them out as they were finished.

The Committee briefly discussed the procedures.

Chair de Schweinitz said it would be good to get a report on them each month.

Ms. Garcia agreed that those findings should be reported to the Audit Committee. Maybe with the new Finance Director, that would happen. She said she couldn't go out and validate it and some issues would require extra money too. So Mr. Snyder was working on those areas and identifying those findings and addressing them.

Chair de Schweinitz understood there were some good candidates for the Finance Director position and that it would be at least 30 days out.

Mr. Tupler said we would want to meet the candidates.

Ms. Garcia suggested the Committee might want to ask Mr. Snyder for Mr. Tupler to be on the panel.

Chair de Schweinitz asked if Mr. Tupler wanted to be part of that panel.

Mr. Tupler said he would be willing and would contact Mr. Snyder to ask to be appointed.

- **BDD Construction Audit**

Ms. Garcia said that was finished.

Financial Report (continued)

Ms. Garcia said the financial report depended on what the Committee wanted. Some of the reports were only annual.

Ms. Kerr said she needed the G/L module.

Ms. Garcia said the City would have to buy another license.

Ms. Garcia excused herself from the meeting.

B. Internal Audit Subcommittee - Public Utilities Audit

Ms. Kerr said she had couple of meetings with them. When she talked with Mr. Schiavo, he wanted to have her audit the customer service function and it stops when she would get to fraud. She described seeing a person putting things into his own truck and she would check that out.

Ms. Kerr had called several fraud and abuse hotlines and wanted to share a demo with Audit, HR and the Police Department.

She said Council was trying tonight to create an Inspector General position for the City.

Mr. Tupler understood it was a delay but Audit shouldn't wait. We should implement it right away.

8. OLD BUSINESS

A. Park Bond Audit - Updated status - RFP posted - proposals due August 22.

There was no update on the audit needed.

B. Lodger's Tax Audits 2014, 2015, 2016, 2017 - updated status - PSA approved by Legal

Ms. Kerr said the PSA was approved. Ms. Pick-Sommer and Mr. Tupler sat on the review committee. It was in contract form and it would go to Legal tomorrow. We met with Barraclough on Friday and she was not happy with the report format. It needed to be in table format and in the standard report format. She said Ms. Garcia wanted a more formal report format. We would now be doing this every year.

9. NEW BUSINESS

A. Review and Discussion of Ordinance Duties

Chair de Schweinitz commented that they already had some discussion of it and under I the Committee did review the reports periodically.

Ms. Kerr added that they were to be tracking the findings.

Ms. Pick-Sommer said it really didn't say tracking them specifically. She didn't think Audit was supposed to track them at all. They would make a report to Finance on the adequacy of the response.

Ms. Romero said they were told if we wanted, we could change that list but it was also on the Committee for recommending other policies and procedures. That had a lot to do with findings and action plans.

Ms. Pick-Sommer pointed out that Item J could mean a million different things. She wrote down seven things from the ordinance and it could be presented to the Finance Committee.

Ms. Kerr agreed. She said if the Committee needed an amendment to the ordinance that could be done too, including tracking findings and the effectiveness of the plan.

Chair de Schweinitz alerted the Committee to item D which was a bone of contention. He said what the Committee was trying to get out was that at least the City Manager should come to Audit before taking some adverse personnel action.

The Committee didn't want to be part of the personnel action team but needed to know about it before the City Manager made some big decision.

Chair de Schweinitz asked Ms. Valencia if she had comments on them.

Ms. Valencia thought it was interesting that some of them seemed like the Audit committee could end up micro managing. She said she might need to educate herself about what the Finance Committee wants and how much they do.

Ms. Romero said they were looking to use more for external audit - how to select and how they report.

Ms. Kerr said Councilor Maestas had a financial background.

Mr. Tupler said the Committee needed to make sure we were meeting their expectations.

Ms. Kerr agreed they should do that instead of just jumping in to amend the ordinance.

Mr. Tupler also agreed but said it was good to have a new person to evaluate this ordinance.

Ms. Valencia said it was amazing how fast it could change. So without a Finance Director, in a month, the auditor should be 3/4 through the field work and that could be when a crisis hits. So she wouldn't be surprised if at the next meeting, the Committee might see it didn't come in on time.

Ms. Kerr said one thing that was very effective last year was a time line and we found out half way through that Atkinson had a different time line and we have to spend time meshing them together.

Ms. Pick-Sommer asked who, between now and September would be watching that.

Ms. Kerr said it was not in her duties.

Ms. Pick-Sommer said that audit was our overriding concern and first priority until the end of the year.

Ms. Kerr said her top priority was getting the public utilities audit out of the way. Their report in September would help us know how it was going.

Chair de Schweinitz added that the auditor would get here each month for the meeting.

Ms. Valencia disagreed that they had to wait until the September meeting to see if they were getting things done. So could we go directly to Ms. Garcia to see if there was something we needed to do?

Ms. Kerr said weekly reporting would just put one more thing on their plate.

Chair de Schweinitz agreed it was unfair to make Ms. Kerr do that but we sometimes get "run-around answers."

Ms. Pick-Sommer thought we should check with the auditor once a week.

Chair de Schweinitz agreed and if they found out it was not getting done, the City Manager should get on it.

Chair de Schweinitz felt this had been useful. He suggested they stop now and spend a little time each meeting to see how they would be implemented.

B. Review and Discussion of Rules of Committees

This matter was not considered at this meeting.

10. OTHER MATTERS FROM THE COMMITTEE

There were no other matters from the Committee.

11. ITEMS TO REPORT TO THE CITY MANAGER

There were not items identified to report to the City Manager.

12. NEXT MEETING DATE: September 10, 2014

Chair de Schweinitz reported that he was out for all of September.

The Committee decided to meet on September 10th at 2:00 p.m.

Ms. Pick-Sommer said she would be out on October 1 (the date of the October meeting).

The Committee decided to meet on October 8.

For December Ms. Pick-Sommer asked if they could meet on Tuesday, December 2.

The Committee agreed to meet on Tuesday, December 2, 2014.

The November 5 scheduled meeting date was okay with the Committee.

13. ADJOURNMENT

Having completed the agenda and with no other business to come before the Committee, the meeting adjourned at 4:35 p.m.

Approved by:

Clark de Schweinitz, Chair

Submitted by:



Carl Boaz for Carl G. Boaz, Inc.