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City Council Subcommittee:
Audit Subcommittee
Goodyear City Hall - La Jolla Vista (2nd Floor)
1900 N. Civic Square
Goodyear, AZ 85395



Monday, June 10, 2024

4:00 p.m.

Meeting Minutes

CALL TO ORDER

Finance Director Jared Askelson called the meeting to order at 4:00 p.m.

ROLL CALL

Present: Councilmember Sheri Lauritano; Councilmember Brannon Hampton; Councilmember Vicki Gillis

Staff Finance Director Jared Askelson; Deputy Director of Finance Michael Shoemaker;

Present: Finance Manager - Financial Services Mayette Bailey

Attendees: Jill Shaw, Heinfeld Meech Auditor, Kristen Conway, Heinfeld Meech Auditor

PUBLIC COMMENTS

No public comments.

BUSINESS

1. **APPROVAL OF MINUTES**

Approved the draft minutes for November 27, 2023.

MOTION BY Councilmember Vicki Gillis, **SECONDED BY** Councilmember Sheri Lauritano to APPROVE the minutes. The motion carried as follows:

AYE: Councilmember Sheri Lauritano, Councilmember Brannon Hampton, Councilmember Vicki Gillis

Passed - Unanimously

2. **Review, discuss and possible actions on the FY2024 Audit Engagement Plan. (Finance Director, Jared Askelson)**

INTRODUCTION OF NEW STAFF.

Finance Director, Jared Askelson, introduced new staff Mayette Bailey, Financial Services Manager, and Michael Shoemaker, Deputy Finance Director to the committee.

REVIEW, DISCUSS AND POSSIBLE ACTIONS ON THE FY2023 AUDIT ENGAGEMENT PLAN.

Finance Director, Jared Askelson reviewed the FY2024 Audit Engagement Plan timeline with the committee for the Annual Comprehensive Financial Report (ACFR) Audit, Court Audit, and the Development Impact Fee and Infrastructure Improvement Audit. Councilmember Lauritano asked what is included in the Court Audit. Finance Manager Bailey replied they will review the cash handling processes and procedures and review items to ensure county standards are met. Heinfeld-Meech Auditor, Jill Shaw, added that they will use very specific guidelines outlined by the state with a checklist and state statute to assist in the audit and will only be looking at the cash handling processes for court. Councilmember Gillis asked who audits the HR, payroll process. Finance Manager, Jared Askelson, replied as part of the ACFR, Heinfeld-Meech will complete testing of the City's processes and indicated that as part of the Strategic Plan, Finance will provide Council with a recommendation on the Internal Audit. He also indicated budgeted money has been set aside to contract an internal audit after the recommendation is brought forward. Councilmember Lauritano asked how the employer 457 match for Arizona State Retirement System (ASRS) issue came to light. Finance Manager, Jared Askelson replied that an employee that had worked in another city brought the issue forward.

AUDITOR'S COMMENTS AND/OR QUESTIONS.

Heinfeld-Meech Auditor, Jill Shaw discussed the risk-based audit they will be conducting which covers topics such as internal controls, the risk of management override of key controls, a review of checks and balances as well as policies in place to support these controls. She also mentioned they will be meeting with employees throughout the city for interviews as well as a member of Council to discuss any issues or concerns they may have or would like the auditors to focus on.

INPUT FROM AUDIT COMMITTEE ON THE UPCOMING AUDIT.

Councilmember Lauritano mentioned reviewing the overtime to ensure we are within the proper parameters and hiring the right amount of staff. Councilmember Hampton mentioned a review of contracts, pcards, parts purchasing or control measures for these. Licenses or software that we are paying for that are no longer needed. Finance Director, Jared Askelson replied that other than pcards these would be conducted by an internal audit function. Councilmember Gillis asked if they would ever work with internal audit. Auditor Jill Shaw replied that yes, if there is an internal audit department they will work closely with them and review projects being worked on and their work together is formal in nature. Councilmember Hampton commented that once we have Internal Auditor in place, he would like them to look at trends happening with contracts and what other cities are experiencing.

INFORMATION ITEMS

There were no information items.

NEXT MEETING

The next meeting of the Audit Subcommittee is tentatively scheduled for November 25, 2024.

ADJOURNMENT

There being no further business to discuss, Finance Director Jared Askelson adjourned the meeting at 4:20 p.m.

Respectfully Submitted by:

Kelli Gieszler, Board Secretary

Date:_____

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