

**Audit Committee Meeting Minutes  
City of Columbia City  
May 15, 2016 - 3:00 PM**

**Report for Period Ending December 31, 2015**

**PRESENT:** Barbara Gordon, Chair  
Nell Harrison, Secretary (departed at 3:30 PM)  
Sue Kovich, Committee Member

The meeting was called to order at 3:00 PM. The Audit Committee conducted a review of deposits as well as checks issued and cashed on behalf of the City. All bank statements as well as 12 checks which cleared for the months of January, February and March 2016 were reviewed.

**Report as follows:**

All checks were reviewed for alterations, etc., as well as for authorized signatures that were issued and cashed during the month. Beginning bank balance was matched with closing bank balance for previous month. All deposits reviewed were correct.

**No audit exceptions were noted. Acceptable procedures are in place by staff.**

A minimum of ten checks were pulled and reviewed against the check register and invoices. All files were found to be orderly and all checks issued were well documented by invoices/bills and applicable contracts. Blank checks were secured in locked storage.

**No audit exceptions were noted. Acceptable procedures are in place by staff.**

Leahnette explained the Supplemental Budget Resolution dated April 2016.

The Parks miscellaneous expense account 01-04-00-6600 was audited and verified.

Bank charges were explained and verified.

The next meeting was set for August 29, 2016 at 3:00 PM. An alternative date of September 12, 2016 at 3:00 PM will be used if necessary.

Meeting adjourned at 4:25 PM.

Nell Harrison  
Audit Committee Member/Secretary