

**Audit Committee Meeting Minutes
City of Columbia City
August 25, 2014 - 2 PM**

Report for Period Ending June 30, 2014

PRESENT: Lisa Bush, Barbara Gordon, Nell Harrison - Committee Members
Leahnette Rivers - City Administrator

The meeting was called to order at 2:00 PM.

Report as follows:

1. Leahnette described all of the City's cash handling and cash balancing procedures to members in detail. All cash on hand at the end of the day is locked in the safe. It was the consensus of the members that good procedures are in place.

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

2. Members reviewed the listing of manual journal entries created during the month of June, and reviewed back-up documentation relating to selected entries.

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

Meeting adjourned at 3:00 PM.

Nell Harrison
Audit Committee Member/Secretary