

**Audit Committee Meeting Minutes  
City of Columbia City  
September 11, 2017 - 1:00 PM**

**Report for Period Ending March 31, 2017**

**PRESENT:** Barbara Gordon, Chair  
Nell Harrison, Secretary  
Karli Ebert, Committee Member

The meeting was called to order at 1:00 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 10 checks which cleared for the months of April, May and June 2017 were reviewed.

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. Blank checks were secured in locked storage.

The Committee verified the list of manual journal entries of the month of April 2017. Additionally, transfers between Bank of the West and the Oregon State Pool were verified.

All files were found to be orderly and all checks issued were well documented by invoices/bills and applicable contractors. Records were securely stored.

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

The next meeting was set for November 13, 2017 at 2:30 PM.

Nell Harrison  
Audit Committee Member/Secretary