Audit Committee Meeting Minutes
City of Columbia City
February 10, 2026 – 2:30 PM

Report for Period Ending December 31, 2025

PRESENT: Rebecca Pickering, Vice Chair
Suella Kovich, Secretary
Maria Tagliavento, {New Member}
Nell Harrison, Committee Member
ABSENT: Rob Forman, Committee Member

The meeting was called to order at 2:30 PM by Vice Chair, Rebecca Pickering.

The committee welcomed new member, Maria Tagliavento, to the Audit Committee.

The September 17, 2025 minutes were read and accepted: Motion made by Rebecca Pickering, 2nd by Nell Harrison, and approved unanimously.

New Business: Election of Officers

- Rebecca Pickering, nominated for Chair by Suella Kovich, 2nd by Nell Harrison
- Rob Forman, nominated for Vice Chair by Rebecca Pickering, 2nd by Maria Tagliavento
- Suella Kovich, nominated for Secretary by Rebecca Pickering, 2nd by Nell Harrison

All nominees elected unanimously.

Kim Karber, City Administrator, reviewed the expenditure that was more than $1500 over budget in the Expense vs Budget report as required by the Audit Committee.

The committee reviewed the **Annual Financial Report** for the year ending June 30, 2025, prepared by Umpqua Valley Financial, and verified the auditors' opinion statement found no issues to report.

The committee has one outstanding question from the **Annual Financial Report** regarding the transfer of fund balances from the previous year's audit from Pauly, Rogers and Co., P.C. Kim Karber is reviewing this item with the auditors.

The committee asked Kim Karber, City Administrator, for an opinion of the auditing firm's quality of work and responsiveness to the cities' needs during the audit, as this was the first year for Umpqua Valley Financial to audit Columbia City's financial records. She reported a positive and favorable opinion.

The committee reviewed the financial reports provided, along with 15 checks and supporting documentation. No concerns were noted.

The meeting adjourned at 4:56 pm.

The next meeting will be held on Tuesday, August 18th at 4:00 pm.

Minutes taken by Suella Kovich, Secretary.