

**Audit Committee Meeting Minutes
City of Columbia City
September 12, 2023 - 2:00 PM**

Report for Period Ending June 30, 2023

PRESENT: Barbara Gordon, Chair
Rebecca Pickering, Vice Chair
Suella Kovich, Secretary
Nell Harrison, Committee Member

The meeting was called to order at 2:17 pm by Chair, Barbara Gordon.

The June 6, 2023 minutes were read and accepted: Motion made by Rebecca Pickering, 2nd by Nell Harrison, and approved unanimously.

The committee reviewed the monthly invoices and the provided Inroads Credit Union banking information; finding that all supporting data was acceptable.

The committee then conducted a review of the General Ledger, the Expense versus Budget Report, and the provided Revenue Analysis Report. The committee also reviewed the Journal Entry Report for the reporting period. Kim Karber answered several questions regarding adjusting entries due to previous city admin's payroll distribution.

The committee additionally reviewed twenty-one (21) randomly selected checks and examined the City's banking statements from the previous quarter. Additionally, Chair Barbara Gordon signed the Springbrook General Ledger Journal Entry Report.

No audit exceptions were noted, and acceptable procedures are in place by staff.

Meeting adjourned at 4:30 pm.

Next meeting will be held on December 12, 2023 at 2:30 pm.

Minutes taken by Suella Kovich, Secretary.