

**Audit Committee Meeting Minutes
City of Columbia City
December 12, 2023 - 2:30 PM**

Report for Period Ending September 30, 2023

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

The meeting was called to order at 2:36 pm by Chair, Barbara Gordon.

The September 12, 2023 minutes were read and accepted: Motion made by Rebecca Pickering, 2nd by Nell Harrison, and approved unanimously.

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. Leahnette Rivers and Kim Karber answered several questions regarding the reports and explained them in detail. The League of Oregon Cities or CIS may have some training classes for the members of the audit committee. Leahnette and Kim will look into it.

The committee reviewed randomly selected checks and discussed them with the interim City Administrator. Additionally, Chair Barbara Gordon signed the Springbrook General Ledger Journal Entry Report.

The Audit Committee asks that a council member be appointed to the Audit Committee, preferably one with an accounting background.

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

Meeting adjourned at 5:00 pm.

Next meeting will be held on February 13, 2024 at 2:30 pm.

Minutes taken by Suella Kovich, Secretary.