

Audit Committee Meeting Minutes
City of Columbia City
March 12, 2024 - 2:30 PM

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

The meeting was called to order at 2:45 pm by Chair, Barbara Gordon.

The Feb 12, 2024 minutes were read and accepted: Motion made by Rebecca Pickering, 2nd by Rob Forman, and approved unanimously.

Handouts of the current Standard Operating Procedures for Accounts Payable, Cash Receipts and Payroll were provided by the City Administrator. Additionally, Councilman Forman provided an example of a fictitious company's flowchart on how incoming account receivables are handled. The committee agreed to review the handouts prior to the April 23, 2024 meeting.

The purpose of this meeting was to have the committee view a training video on fraud detection that was available from the CIS (Citycounty Insurance Services) Learning center. The video titled **Modern Fraud** was viewed by the committee. Handouts from this video will be printed by the City Administrator for the committee.

Meeting adjourned at 4:10 pm.

Next meeting will be held on April 23, 2024 at 2:30 pm.

Minutes taken by Suella Kovich, Secretary.