

**Audit Committee Meeting Minutes**  
**City of Columbia City**  
**April 23, 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 2:26 pm by Chair, Barbara Gordon.

Leahnette Rivers, assistant City Administrator, addressed the Committee to describe ways we could spot check and verify processes and individual items. She reminded us of the beginning budget amount discrepancies. She also shared her concerns regarding the development of a procedural manual at this time. Lastly, she described the reconciliation process staff goes through when balancing accounts.

The March 12, 2024 minutes were read and accepted: Motion made by Rebecca Pickering, 2<sup>nd</sup> by Nell Harrison, and approved unanimously.

The committee reviewed 12 checks to verify supporting documentation. While reviewing checks issued, the committee noticed the email address for Michael is continuing to be used by vendors. After a general discussion, the committee recommends that generic email addresses be used for various departments and not personal names. Also, time permitting, the committee recommends the staff develop a list of procedures and notifications needed upon an employee's termination for whatever reason.

After an in-depth discussion, the committee is asking the staff to provide documentation and a narrative for two items:

- \$1925 received in October and
- \$2,000.75 received in September.

Each dollar amount resulted in correcting Journal entries later on. Please email the information to the committee when completed.

The next meeting will be September 17<sup>th</sup> at 2:30 pm. At that time the committee will request more in-depth documents and narratives on some additional items. The committee will most likely want to meet a few weeks later to review said documents.

Meeting adjourned at 4:58 pm.

Next meeting will be held on September 17, 2024 at 2:30 pm.

Minutes taken by Suella Kovich, Secretary.