

Audit Committee Meeting Minutes
City of Columbia City
September 17, 2025 – 2:30 PM

Report for Period Ending June 30, 2025

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

The meeting was called to order at 2:30 pm by Chair, Barbara Gordon.

The May 6, 2025 minutes were read and accepted: Motion made by Rob Forman, 2nd by Rebecca Pickering, and approved unanimously.

Kim Karber, City Administrator, presented feedback from Council and Auditors regarding the Audit committee question concerning its effectiveness and purpose to the council and the city. The Council and auditors are in agreement that this committee serves the city well and should continue. They propose we meet and review every 6 months.

City Administrator also reviewed each of the expenditures that were \$1500 over budget in the Expense vs Budget report as required by the Audit Committee.

The committee reviewed the reports provided, along with 13 checks and their supporting documentation. No concerns were noted.

The committee did identify concerns with the shipping of purchases for the city to personal addresses when using the city Inroads Credit Union credit card.

The committee identified the specific items for review by the Audit committee as listed below:

- Checks -10-15
- \$1500 over budget expenses
- General Ledger Journal entries
- Bank Statements
- Credit card users and expenses
- Annual Trial Balance

The meeting adjourned at 4:15 pm.

The next meeting will be held on Tuesday, February 10th at 2:30 pm.

Minutes taken by Suella Kovich, Secretary