

Thursday,

December

Minutes

11, 2014

4:00 PM

Audit Committee



Stavenger reviewed a PowerPoint presentation covering the following topics: the audit objectives; the audit approach; the new accounting changes; and the risk assessments. Discussion followed.

#### B. Review - 2015 Annual Audit Plan

Oksol provided an update on the 2015 Annual Audit Plan. Discussion followed.

A motion was made by Committee Member Arnold Martens and seconded by Council Member Dean Karsky to approve this Plan. Rolwing called for a voice vote. All members voted yes. Motion Passed.

#### C. Review - 2014 Internal Audit Annual Report

Oksol provided an update on the 2014 Internal Audit Annual Report. Discussion followed.

A motion was made by Council Member Christine M. Erickson and seconded by Council Member Rick Kiley to approve this Report. Rolwing called for a voice vote. All members voted yes. Motion Passed.

#### D. Update by Rich Oksol - Mid-America Intergovernmental Audit Forum

Oksol provided an update on the Mid-America Intergovernmental Audit Forum. Discussion followed.

#### 4. Travel Request

##### A. 2015 ALGA Annual Conference in San Diego, CA, May 3-5, 2015 - Kim Schroeder

Oksol stated this training will provide additional hours of continuing professional education related to auditing in local government.

A motion was made by Council Member Dean Karsky and seconded by Council Member Christine M. Erickson to approve this travel request. Rolwing called for a voice vote on that motion and all members voted yes. Motion Passed.

#### 5. Open Discussion

Oksol spoke about receiving a request from a city director asking if the audit outcome information could be shared with other directors. The example used was an audit done on cell phones and a cell phone form was changed - other departments were not aware of the form change and had been using an outdated document.

Rolwing stated this was a good idea. He encouraged the Internal Auditors to share audit results, when those results can help other departments as well.

#### 6. Adjournment

Committee Chair Rex Rolwing adjourned the meeting at 5:00 p.m.

Tamara Jorgensen, MMC

Assistant City  
Clerk