

Audit Committee Meeting

12/3/2018 4:00:00 PM

1

Call To Order

2

Approval of Minutes

A

Meeting of

3

Reports and Updates

A

Update on External Audit of City's 2018 Financial Statements by Keith Severson, Partner, Eide Bailly, LLP

B

Overview of Proposed Changes to Audit Ordinance and Policies

C

Audit Staffing Update (1) Status of Rich Oksol - Part Time Auditor (2) Status of the Pay for Performance Resolution for City Council Staff (3) Update on Hiring of Internal Audit Manager and Internal Auditor

D

IIA New Internal Auditor Training (Abby Vandelanotte)

4

Audit Report Review

A

Audit Report 18-01: Great Bear Recreation Park Audit Report

B

Audit Report 18-06: Fraud Risk Assessment

C

Audit Report 18-05: Citywide Risk Assessment

D

Audit Report 18-04: Financial Condition Analysis

E

Update on Audits Currently in Progress (1) Great Plains Zoo and Delbridge Museum (2) Purchasing Card Program

F

Status of the 2018 Audit Plan

G

Review 2019 Audit Plan and Recommendation of Approval to City Council

5

Open Discussion

6

Public Comment

7

Adjournment