CITY OF SURPRISE
Audit Committee Meeting
16000 N. Civic Center Plaza
Surprise, AZ 85374
Wednesday, June 8, 2022 @ 3:30 PM
COUNCIL CHAMBERS OVERFLOW ROOM

A. Call To Order

B. Roll Call

C. Pledge of Allegiance

D. Current Events and Reports

E. Staff Reports

F. City Audit Committee Agenda

CALL TO THE PUBLIC:

INSTRUCTIONS: In order to address the Board\Commission, you will need to fill out a Call to the Public Form available at the front counter, and then turn it in to the Secretary before the meeting begins.

Note: A.R.S. 38-431.01(H) - During this time members of the public may address the Board\Commission only on issues within the jurisdiction of the Board\Commission which are not an item on the agenda. At the conclusion of the open call, the Board\Commission may respond to criticism, may ask staff to review the matter or may ask that the matter be put on a future agenda. No discussion or action shall take place on any item raised.

CONSENT AGENDA:

REGULAR AGENDA ITEM - NON-PUBLIC HEARING:

1.	Citywide	Consideration and action pertaining to the March 31, 2022 Audit Committee meeting minutes.	City Auditor
2.	Internal	Discussion and action pertaining to the March 30, 2022 ALGA External Quality Control Review Report.	City Auditor
3.	Internal	Consideration and action pertaining to the amended Audit Committee Bylaws approved by a majority vote on March 31, 2022.	City Auditor

G. Other Business and Future Agenda Items

H. Executive Session

For information purposes: Upon a public majority vote of a quorum ("Commission"), the Commission may hold an executive session, which will not be open to the public, but for only the following purposes: discussion or consideration of records exempt by law from public inspection (A.R.S. §38-431.03(A)(2));

or discussion or consultation for legal advice with the attorney or attorneys of the public body (A.R.S. §38-431.03(A)(3)).

Confidentiality Requirements: Pursuant to A.R.S. §38-431.03(C)(D), any person receiving executive session information pursuant to A.R.S. §38-431.02 shall not disclose that information except to the Attorney General or County Attorney or by agreement of the Commission, or as otherwise ordered by a court of competent jurisdiction.

The Commission may vote to hold an executive session for the purpose of obtaining legal advice from the Commission's attorney on any matter listed on the agenda pursuant to A.R.S. § 38-431.03(A)(3).

I. Adjournment

SHERRY ANN AGUILAR, CITY CLERK, MMC

POSTED: Thursday, June 2, 2022 @ 9:35 a.m.

SPECIAL NOTE: PERSONS WITH SPECIAL ACCESSIBILITY NEEDS, INCLUDING LARGE PRINT MATERIALS OR INTERPRETER, SHOULD CONTACT THE CITY CLERK'S OFFICE @ 623.222.1200 OR TTY 623.222.1002, BY NO LATER THAN 24 HOURS IN ADVANCE OF THE REGULAR SCHEDULED MEETING TIME.

CITY OF SURPRISE
Audit Committee Meeting

Council Meeting Date: June 8, 2022
Submitting Department: City Auditor
Staff Recommendations:

Contact Person:
District: Citywide

Consent: No | Regular: No | Public Hearing: No | Report/Discussion: No

Agenda Wording:
Consideration and action pertaining to the March 31, 2022 Audit Committee meeting minutes.

Motion:
I move to approve the minutes of the March 31, 2022 City Audit Committee meeting.

Background:
This item has been placed on the agenda to discuss the results of work performed as part of the FY 2021-2022 Annual Audit Plan approved by the Audit Committee at the start of the fiscal year.

Objective Analysis:
The mission of the City Audit Committee is to provide advice to the city council in respect to fulfilling its oversight responsibilities regarding the integrity of the city's annual comprehensive financial statements and to assist and advise the city auditor and city council on matters relating to the city's compliance with legal and regulatory requirements, systems of internal controls, management of citywide risk environment and the performance of internal and external auditors. This discussion and possible action will lend itself to the oversight and advisory components of the mission statement. City staff does not anticipate any negative impacts at this time.

Policy Compliant:
Sec. 2-304 (c) (6-8) of the Surprise Municipal Code directs the Audit Committee to: In coordination with the city auditor, review significant audit findings and monitor responses thereto; provide independent review and oversight of the internal and external auditor including any audits either performs; and evaluate internal and external audits for performance and compliance with accepted professional standards.

Financial Impact:
There is no financial impact associated with this item.

Budget Impact:
There is no budget impact associated with this item.

FTE Impact:

There is no FTE impact associated with this item.

ATTACHMENTS:

1. 2022-03-31 Minutes Summary AC-Draft

CITY OF SURPRISE
Audit Committee Meeting
16000 North Civic Center Plaza
Surprise, AZ 85374

Thursday, March 31, 2022 – 3:30 p.m.

CALL TO ORDER

Chair Connie Bowers called the **Audit Committee Meeting** to order at 3:30 p.m. at Surprise City Hall, Overflow Room, 16000 North Civic Center Plaza Surprise, Arizona 85374, on Thursday, March 31, 2022.

ROLL CALL

Connie Bowers, Chair, Alan Meyer, Committee Member, Brenda Kiner, Committee Member (arrived at 3:39 p.m.), Councilmember Chris Judd, Councilmember Ken Remley (Absent), Holly Osborn, Director of Parks and Recreation, Andrea Davis, Director of Finance

PLEDGE OF ALLEGIANCE

CURRENT EVENTS AND REPORTS

None.

STAFF REPORTS

None.

STAFF PRESENT

Carol Holley, Internal Auditor-Sr., Bob Wingenroth, City Manager, Mike Gent, Deputy City Manager, Donna Meuse, Human Resources Director, Gina Busby, IT Security Manager, Tammie Hollowell, Chief Information Officer, Chris Boyd, Director of Community Development, Jackie Moucheron, Staff Liaison, Genevieve Martin Del Campo, Staff Liaison.

CALL TO THE PUBLIC

None.

REGULAR AGENDA ITEM

1. **Action item: Consideration and action to elect a Chairperson and Vice-Chairperson for the Audit Committee:**

   Committee Member Meyer moved to elect Committee Member Brenda Kiner as Chairperson of the Audit Committee, and Councilmember Judd seconded the motion. Motion carried 3-0.

Committee Member Bowers moved to elect Committee Member Alan Meyer as Vice-Chairperson of the Audit Committee, and Councilmember Judd seconded the motion. Motion carried 3-0.

2. **Action item: Consideration and action to approve or disapprove the February 16, 2022 City Audit Committee meeting Minutes:**

   Committee Member Bowers moved to approve the February 16, 2022, Audit Committee Meeting minutes, and Councilmember Judd seconded the motion. Motion carried 3-0.

3. **Action item: Consideration and action pertaining to the March 2022 Associational of Local Government Auditors Peer Review:**

   Corrie Stokes gave an overview and presentation of the external auditor peer review.

   Committee Member Bowers motioned to postpone any action on this item to the next Audit Committee Meeting, and Vice-Chair Meyer seconded the motion. Motion carried 4-0.

4. **Presentation & Discussion item: Presentation and Discussion pertaining to the fiscal year 2021 annual audit and Comprehensive Annual Financial Report and Associated reports:**

   Brittany W. gave a presentation and overview of the FY2021 annual audit.

   Councilmember Judd asked about the $1.5 million reimbursements. Andrea Davis responded that we had outstanding development agreements. We had some old money and were waiting for legal interpretations on who we should pay and whose money it was. Andrea Davis clarified that the City received the money in the correct fiscal year but the expenditure was posted to the general ledger in the wrong fiscal year.

5. **Action item: Consideration and action pertaining to the Quarterly Summary of Audit Recommendations Status Report:**

   Chris Boyd gave an update on the LIS system.

   Chair Kiner confirmed that the cashiering module will process and receive the payment and then communicate with the department that the payment has been received. Chris Boyd responded that inside the permitting system an invoice will be generated and that two different APIs will be used to communicate with Finance's cashiering system and the general ledger so transactions can be reconciled on a daily basis. Chris Boyd goes on to explain why the City is trying to make the payment processing of the cashiering module more efficient.

Committee Member Bowers asked if the department has to do something on their end when the invoice comes through as a result of the cashiering module not co-mingling. Andrea Davis responded that the cashiers have to manually enter in all of the account strings, causing the process to be time-consuming. Committee Member Bowers further asked that when everything interfaces, there will no longer be a manual process. Chris Boyd and Andrea Davis responded that is the goal.

Committee Member Bowers asked if the cashiering module will be first. Chris Boyd responded no. He further explained that there are multiple modules involved with the cashiering module, and it will not come online until close to the very end to allow a universal invoice.

Chair Kiner asked what the contingency plan is if the cashiering system does not connect with the LIS system. Andrea Davis responded that we have a contingency plan that will be more manual and not as sophisticated.

Committee Member Bowers asked if Finance sees any problems with the manual process. Andrea Davis responded that reconciliation is done manually by an accountant to check for any errors. Andrea further states that the City has checks and balances in place, but it is a manual process.

Committee Member Bowers asked how many modules there are. Andrea Davis responded that almost every department has a module. Committee Member Bowers followed up by stating any department with a fee.

Carol Holley states that the LIS System is scheduled to be completed in 2023. For internal audit, we are going to give them approximately a year after their implementation and go-live date to re-audit the area, which could be in 2024 or 2025.

Chair Kiner moved to approve the Quarterly Audit Recommendations Status report, and Vice-Chair Meyer seconded the motion. Motion carried 4-0.

6. **Action item: Consideration and action pertaining to Accounts Payable Trends and Analysis:**

   Chair Kiner asked if there was only one indicator of Personal Identifying Information (PII) or multiple. Carol Holley responded that there were multiple. Vice-Chair Meyer moved to approve the Accounts Payable Trends and Analysis report, and Committee Member Bowers seconded the motion. Motion carried 4-0.

7. **Action item: Consideration and action pertaining to an amendment to the Audit Committee Bylaws:**

Committee Member Connie Bowers moved to approve the amendment to the Audit Committee Bylaws, and Vice-Chair Meyer seconded the motion. Motion carried 4-0.

OTHER BUSINESS AND FUTURE AGENDA ITEMS

The next Audit Committee Meeting will be held on June 8, 2022, at 3:30 p.m.

EXECUTIVE SESSION

None.

ADJOURNMENT

Vice-Chair Meyer moved to adjourn, and Committee Member Bowers seconded the motion. Motion carried 4-0. The meeting was adjourned at 4:36 p.m.

ATTEST:

____
Brenda Kiner, Chair

____
Jackie Moucheron, Staff Liaison

CERTIFICATION:

I, Sherry Ann Aguilar, City Clerk for the City of Surprise, Maricopa County, Arizona, do hereby verify that these are the true and correct minutes of the Audit Committee Meeting of **Thursday, March 31, 2022**.

____
Sherry Ann Aguilar, City Clerk, MMC

CITY OF SURPRISE
Audit Committee Meeting

Council Meeting Date: June 8, 2022
Submitting Department: City Auditor
Staff Recommendations:

Contact Person:
District: Internal

Consent: No Regular: No Public Hearing: No Report/Discussion: No

Agenda Wording:

Discussion and action pertaining to the March 30, 2022 ALGA External Quality Control Review Report.

Motion:

I move to approve and distribute the March 30, 2022 ALGA External Quality Control Review Report to the Surprise City Council.

Background:

This item has been placed on the agenda to discuss the results of work performed as part of the FY2021-2022 Annual Audit Plan approved by the Audit Committee at the start of the fiscal year.

Objective Analysis:

The mission of the City Audit Committee is to provide advice to the city council in respect to fulfilling its oversight responsibilities regarding the integrity of the city's annual comprehensive financial statements and to assist and advise the city auditor and city council on matters relating to the city's compliance with legal and regulatory requirements, systems of internal controls, management of citywide risk environment and the performance of internal and external auditors. This discussion and possible action will lend itself to the oversight and advisory components of the mission statement. City staff does not anticipate any negative impacts at this time.

Policy Compliant:

Sec. 2-304 (c) (6-8) of the Surprise Municipal Code directs the Audit Committee to: In coordination with the city auditor, review significant audit findings and monitor responses thereto; provide independent review and oversight of the internal and external auditor including any audits either perform and evaluate internal and external audits for performance and compliance with accepted professional standards.

Financial Impact:

There is no financial impact associated with this item.

Budget Impact:

There is no budget impact associated with this item.

FTE Impact:

There is no FTE impact associated with this item.

ATTACHMENTS:

1. March 2022_ALGA Peer Review Report

The Association of Local Government Auditors

Awards this

Certificate of Compliance

to

City of Surprise
City Auditor Office

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period January 1, 2019 through December 31, 2021.

Stan Sewell

Stan Sewell
ALGA Peer Review Committee Chair

External Quality Control Review

of the

City of Surprise
City Auditor Office

Conducted in accordance with guidelines of the

Association of Local Government Auditors

for the period
January 1, 2019 through December 31, 2021

Association of Local Government Auditors

March 30, 2022

Carol Holley, City Auditor
City of Surprise, Arizona City Auditor
16000 North Civic Center Plaza
Surprise, Arizona 85374

Dear Ms. Holley,

We have completed a peer review of the City of Surprise City Auditor Office for the period January 1, 2019 through December 31, 2021. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing the City Auditor to assess her understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. City of Surprise City Auditor Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Surprise City Auditor Office's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits during the period January 1, 2019 through December 31, 2021.

Lindsey Mathew
Senior Auditor
Dallas Fort Worth International Airport
Audit Services Department

Henry Katumwa
Auditor III
City of Austin, Texas
Office of the City Auditor

SURPRISE
ARIZONA

CITY MANAGER'S OFFICE
CITY OF SURPRISE
16000 N. CIVIC CENTER PLAZA
SURPRISE, AZ 85374
T. 623·222·1335

April 4, 2022

Ms. Lindsey Mathew, Peer Review Team Leader – City of Dallas Fort Worth International Airport
Mr. Henry Katumwa, Peer Review Team Member – City of Austin, Texas

Dear Peer Review Team Members,

I have reviewed your report dated March 30, 2022, containing the results of your external quality control review of the City of Surprise City Auditor Office for the period January 1, 2019, through December 31, 2021. The process was beneficial and will enhance our quality control related to operations.

As an extremely small internal audit program, I value your time and appreciate your confirmation regarding the state of our quality control system for the period under review. I am excited that you found the City of Surprise City Auditor Office's internal quality control system suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards*.

I extend my appreciation to the peer review team and Corrie Stokes, Austin, TX City Auditor, who coordinated the peer review on behalf of the Association of Local Government Auditors. The time that the team and Ms. Stokes dedicated to the peer review is appreciated.

Sincerely,

Carol Holley

Carol Holley, City Auditor
CISA

CITY OF SURPRISE
Audit Committee Meeting

Council Meeting Date: June 8, 2022
Submitting Department: City Auditor
Staff Recommendations:

Contact Person:
District: Internal

Consent: No | Regular: No | Public Hearing: No | Report/Discussion: No

Agenda Wording:

Consideration and action pertaining to the amended Audit Committee Bylaws approved by a majority vote on March 31, 2022.

Motion:

I move to sign and distribute the amended Audit Committee Bylaws approved by the Committee's majority vote on March 31, 2022.

Background:

This item was placed on the March 31, 2022, agenda to discuss changes to the Audit Committee Bylaws to clarify Audit Committee terms. The changes to the Audit Committee Bylaws were approved on March 31, 2022, by a 4-0 majority vote. The Surprise Municipal Code, Sec. 2-304(b) authorizes the Audit Committee to: "adopt bylaws which will at a minimum include and address voting rights, meetings, and member terms. The bylaws may include any rules or policies which enable the audit committee to perform and carry out any of the duties enumerated herein. "

Objective Analysis:

The mission of the City Audit Committee is to provide advice to the city council in respect to fulfilling its oversight responsibilities regarding the integrity of the city's annual comprehensive financial statements and to assist and advise the city auditor and city council on matters relating to the city's compliance with legal and regulatory requirements, systems of internal controls, management of citywide risk environment and the performance of internal and external auditors. This discussion and possible action will lend itself to the oversight and advisory components of the mission statement. City staff does not anticipate any negative impacts at this time.

Policy Compliant:

Sec. 2-304 (b) of the Surprise Municipal Code directs the Audit Committee to adopt bylaws that will, at a minimum, include and address voting rights, meetings, and member terms. The bylaws may include any rules or policies which enable the audit committee to perform and carry out any of the duties enumerated herein.

Financial Impact:

No financial impact.

Budget Impact:

No budget impact.

FTE Impact:

No FTE impact.

ATTACHMENTS:

1. 22.03.10 Audit Committee By Laws -Revised

Audit Committee Bylaws

Created: December 2015
Revised: March 22, 2017
March 2, 2022

Table of Contents

I. Ordinance

On September 6, 2016, Ordinance #2016-25 of the Mayor and Council of the City of Surprise amended Chapter 2, Article VIII of the Surprise Municipal Code by adding Section 2-304, Audit Committee, that formally established an Audit Committee and its powers and duties .

II. Purpose

The purpose of the Audit Committee (AC) shall be to provide advice to City Council in respect to fulfilling its oversight responsibilities regarding the integrity of the financial statements of the City of Surprise, Arizona (City). The AC will further assist and advise the Internal Auditor (IA) and City Council on matters relating to the City's compliance with legal and regulatory requirements, systems of internal controls, management of the citywide risk environment, and the performance of internal and external auditors. Consistent with this function, the AC endeavors to encourage continuous improvement of, and foster adherence to, City policies, procedures, and practices at all levels.

III. Composition

The AC shall consist of seven (7) members: two (2) elected City Council members appointed by the Mayor, three (3) citizens, and two City department executives appointed by the City Manager.

AC members should have an understanding of financial reporting, accounting, auditing, or related business field(s), be familiar with local government operations, and have sufficient time to effectively perform the duties listed herein. At least one (1) member shall be designated as the "financial expert".

The members of the AC will designate a Chairperson and Vice-Chairperson by majority vote. The Chairperson has the authority to sign correspondence and resolutions as the official representative of the AC. During the absence of the Chairperson, the Vice-Chairperson shall act as the presiding officer over all AC meetings and activities.

Members will be appointed for a period not exceeding two (2) years, after which they will be eligible for re-appointment for one (1) additional term. Each term shall start on July 1st of the applicable year. Any vacancy shall be filled in a timely manner. Members shall be appointed to achieve staggered two (2) year terms. Nevertheless, members appointed to fill a vacancy in an unexpired term will serve through the immediately succeeding June 30th of the vacancy's unexpired term, and then automatically serve a full two (2)-year term starting on July 1st of the respective year. Terms for council members appointed by the Mayor will expire at the discretion of the Mayor.

IV. Voting

Each member of the AC shall have one (1) vote. AC members must be present at the time of the vote. The act of the majority of AC members present at the meeting, at which a quorum is present, is the act of the AC. A quorum shall consist of four (4) AC members, one (1) of whom shall be a City council member.

AC members cannot vote on any matter in which they, directly or indirectly, have a material interest.

V. Conflict of Interest

AC members will annually provide written declarations to the Chairperson stating they do not have any conflicts of interest that would preclude them from being members of the AC.

VI. Responsibility

The AC's primary duties and responsibilities include:

- ❖ Reporting to the City Council on problem areas as deemed appropriate
- ❖ Reviewing and approving the internal Annual Audit Plan. In making its pre-approval determination, the AC shall consider whether providing any non-audit services is compatible with maintaining the IA's independence.
- ❖ Considering and reviewing with the IA:
  - ✓ Significant audit findings during the year and management's responses to them
  - ✓ Monitoring follow up on reported findings to assure corrective action is taken
  - ✓ Any difficulties encountered during the performance of an audit conducted, including any restrictions or limitations on audit scope or access to required information
  - ✓ Any changes required in the planned scope of the Annual Audit Plan
  - ✓ The internal Audit Charter
  - ✓ The Internal Audit Office's overall performance and its compliance with accepted standards for the professional practice of internal auditing
- ❖ Evaluating findings and recommendations resulting from the Internal Audit Office peer review
- ❖ Meeting at least once annually with the City's external auditor to discuss the City's Comprehensive Annual Financial Report and other applicable risk management and City financial concerns.

- The AC may, in its discretion, also review reports from City management on other finance, legal, and administrative issues to the extent that it deems appropriate or necessary.
- Periodically assess the AC's performance under the bylaws, reassess the adequacy of the bylaws, and report to the City Council the results of the evaluation and any recommendations for proposed changes to the bylaws
- Performing other functions as requested by City Council

VII. Compliance

The AC shall:

- Discuss significant risk exposures periodically with the independent external auditor, City management and the IA
- Review the steps and programs that City management and the IA have taken to identify, monitor, control and report such exposures
- Establish procedures whereby employees can confidentially and anonymously submit to the AC concerns or issues regarding the City's accounting, compliance, ethical, or auditing matters
- Periodically require City management, the IA and the independent external auditor to review, report and comment on significant City risks or exposures and actions needed to minimize such risks or exposures
- Review the City code of ethics and recommend any changes or additions
- Consider any emerging issues that the AC should become involved with in the future

VIII. Other Responsibilities

The AC shall oversee the IA's receipt, retention, and treatment of fraud hotline complaints regarding accounting, internal accounting controls, or auditing matters. The IA shall keep a record of complaints and inform the AC periodically of complaints received and actions taken for resolution.

IX. Meetings

The AC shall meet as frequently as circumstances dictate, but no less than four times annually. All AC members are expected to attend each meeting, in person or via tele or video conference. The AC will invite members of City management, auditors, or others to attend meetings and provide pertinent information, as necessary. It will hold private meetings with auditors and executive sessions. The AC shall name a Chairperson, who shall prepare and/or approve an agenda in advance of each meeting. A majority of the members of the AC shall constitute a quorum. The AC shall maintain minutes or other records of meetings and activities of the AC.

The AC shall, through its Chairperson, report regularly to the City Council following the meetings of the AC, addressing such matters as the quality of the City's financial statements, compliance with legal or regulatory requirements, the performance and independence of the external auditors, the performance of the internal audit function or other matters related to the AC's functions and responsibilities.

X. Access

The AC may request reports from the Chief Financial Officer or City department heads. The AC may retain (and determine the funding for) experts to advise or assist it, including outside counsel, accountants, financial analysts, or others, and the organization shall provide sufficient funding.

XI. Limitation of Audit Committee's Role

While the AC has the responsibilities and powers set forth in the bylaws, it is not the duty of the AC to plan or conduct audits or to determine that the City's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulation. These are the responsibilities of City management and the independent external auditor.

Members of the AC are entitled to rely on the expertise, knowledge, and professional judgment of City management, the IA, the independent external auditor(s), and any consultant or expert retained by the AC. The AC's responsibilities are not to be interpreted as a substitute for the professional obligations of others.

Nothing contained in the bylaws is intended to expand the applicable standards of liability under statutory or regulatory requirements for the City Council.

XII. Authority

The AC has the authority to conduct or authorize investigations into any matters within its scope of responsibility. It is empowered to:

- Advise City Council on the appointment, compensation, and oversee the work of any registered public accounting firm hired by the City
- Resolve any disagreements between City Management and the independent external auditor regarding financial reporting, and other non-auditing services
- Resolve any disagreements between City Management and the IA regarding audit scope, observations, and recommendations

- Obtain any information it requires from any City employee, volunteer, or other external parties, subject to legal confidentiality restrictions, necessary to complete AC responsibilities
- Request attendance of any employee or volunteer of the City and its enterprises at AC meetings
- Pre-approve all auditing and non-audit services
- Retain independent counsel or others to advise the AC or assist in the conduction of an investigation
- Request from City Council, sufficient funds to exercise the powers and duties set forth herein

These bylaws and the policies therein become effective immediately upon adoption by the Audit Committee.

____________________________________ __________________
Audit Committee Chair Date

____________________________________ __________________
Audit Committee Vice Chair Date

____________________________________ __________________
Audit Committee Councilmember Date

____________________________________ __________________
Audit Committee Councilmember Date