

CITY OF SURPRISE
Audit Committee Meeting
16000 North Civic Center Plaza
Surprise, AZ 85374
Wednesday, April 9, 2025 – 4:15 p.m.

CALL TO ORDER

Vice Chair Connie Bowers called the Audit Committee Meeting to order at 4:18 p.m. on Wednesday, April 9, 2025, at Surprise City Hall, Lobby Conference Room N1-150, 16000 North Civic Center Plaza Surprise, Arizona 85374.

ROLL CALL

Chair Tatiana Young (absent), Vice Chair Connie Bowers, Councilmember Chris Judd, Councilmember Earle Greenberg (Virtual Attendance), Committee Member Heavenly Clegg (absent), Deputy City Manager/CFO Andrea Davis (arrived at 4:23 p.m.), and Parks and Recreation Director Holly Osborn.

PLEDGE OF ALLEGIANCE

CURRENT EVENTS AND REPORTS

None.

STAFF REPORTS

None.

STAFF PRESENT

City Auditor Carol Holley, Internal Auditor Angela Hanson, Internal Auditor Sr. Melissa Moreno, Assistant Director of Finance Erick Martin, and Director of Community Development Lloyd Abrams.

CALL TO THE PUBLIC

None.

REGULAR AGENDA ITEM

- 1. Consideration and action pertaining to the January 22, 2025, Audit Committee meeting minutes.**

Vice Chair Bowers moved to approve the January 22, 2025, Audit Committee meeting minutes. Councilmember Judd seconded. Motion approved 3-0.

- 2. Consideration and action pertaining to the March 2025 Association of Local Government Auditors (ALGA) Peer Review Report.**

Carol Holley provided a brief history of the past two ALGA Peer Review reports.

ALGA Peer Review Lead Keith Piper, CIA, City of Virginia Beach presented the findings of the 2025 ALGA Peer Review. The City Auditor Department earned a "Pass" rating. A verbal comment was made regarding one missing Independence Statement. The ALGA team verbally confirmed that no independence impairment was present at the time of the audit and that the missing documentation was an isolated incident.

Councilmember Judd moved to approve and distribute the 2025 ALGA Peer Review Report, Councilmember Greenberg seconded. Motion approved 3-0.

3. Presentation, discussion, and possible action pertaining to the Permit and Development Revenue Audit Report.

Melissa Moreno presented the Permit and Development Revenue Audit Report to the Audit Committee. Three opportunities for improvement were identified.

A brief discussion perused related to system access.

Councilmember Judd moved to approve and distribute the Permit and Development Revenue Audit Report, Vice Chair Bowes seconded. Motion approved 3-0.

OTHER BUSINESS AND FUTURE AGENDA ITEMS

The next Audit Committee Meeting will be held on **August 6, 2025**, at 4:15 p.m.

EXECUTIVE SESSION

ADJOURNMENT

Vice Chair Bowers moved to adjourn the meeting, and Councilmember Judd seconded. Motion carried 3-0. The meeting was adjourned at 4:45 p.m.

ATTEST:



Connie Bowers, Vice Chair



Carol Holley, Staff Liaison

CERTIFICATION:

I, Kristi Passarelli, 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 **Wednesday, January 22, 2025**.



Kristi Passarelli, City Clerk, CERA