

City of Lewiston
AUDIT COMMITTEE
January 30, 2020 – 4:00 p.m.
City Hall, Back Conference Room

Committee Members Present: Chairman Mike Tatko, Mel Frei, Councilor Miller, Mayor Pro Tem Schroeder

Committee Member Excused: Dan Rudolph

Also present: City Manager Alan Nygaard, Administrative Services Director Dan Marsh, Accounting Manager Aimee Gordon, Accounting Specialist Wendy LaVoie, Presnell Gage Auditors Ms. Aliverti and Mr. Marx

I. CALL TO ORDER

Chairman Mike Tatko called the meeting to order at 4:00pm.

II. PLEDGE OF ALLEGIANCE

Chairman Mike Tatko led the Pledge of Allegiance.

III. CITIZEN COMMENTS

None

IV. WELCOME & INTRODUCTIONS

Mr. Marsh welcomed Councilors Miller and Schroeder as new committee members and provided them with some background on the committee. All those present introduced themselves and their functions on the committee.

V. APPROVAL OF THE OCTOBER 14, 2019 MINUTES

A motion and second were offered by Mr. Frei and Councilor Miller, respectively, to approve the October 14, 2019 minutes. All in favor after discussion. Motion carries.

VI. COMMITTEE PURPOSE, BYLAWS, CHARTER INFORMATION DISCUSSION

Chairman Tatko discussed the charter that was provided to all committee members. Mr. Marsh noted the charter needs updated and asked all members to review. Also provided to members was an Audit Committee guidelines document from the GFOA. Mr. Marsh brought a more comprehensive booklet produced by the GFOA for the new council members to review as well.

Chairman Tatko mentioned the certificate of achievement for excellence in financial reporting awarded to the City each year from the GFOA. This is the 29th consecutive year the City has received this award. Mr. Marx from Presnell Gage elaborated on how the award is earned, as he has served on the review committee.

VII. AUDIT “DRAFT” PRESENTATION – PRESNELL GAGE

Ms. Aliverti distributed a portion of the draft financial report. She stressed the final report belongs to the City; Presnell Gage only issues an opinion. She said Presnell Gage will issue a clean opinion this year and that there were a few minor journal entries made for presentation purposes. She briefly reviewed many of the individual financial statements.

Based on discussions during the last audit committee meeting regarding the community relations contract, Presnell Gage reviewed contracts and performed testing related to the Boys & Girls Club, Utility Assistance Program, Joint Airport Authority, Beautiful Downtown Lewiston, and other vendors in this category. Ms. Aliverti discussed debt as it related to the URA and police retirement as well as internal debt between City funds. Travel expenses are reviewed annually and there were no concerns in this area.

VIII. DISCUSSION OF OTHER AUDIT TOPICS

Ms. Aliverti commented that the golf course operations agreement is expired and should be reviewed. Discussion followed with Mr. Nygaard offering some options for the future. EMS billing procedures were reviewed as they had implemented a new electronic call log system this year. Presnell Gage also looked at the controls surrounding police buy money for drugs.

Ms. Aliverti noted the pavement condition index report for the airport is past due. This item has recently been scheduled with TO engineering for this spring. Both Councilor Miller and City Manager Nygaard left the meeting prior to Ms. Aliverti’s discussion of the single audit, which includes federal financial assistance. Mr. Marx explained this deals with federal grants and requires special testing.

Ms. Aliverti ended her presentation by mentioning that anyone on the audit committee was welcome to contact her directly if there are any items they want to discuss with her.

IX. TERM LIMITS/OPEN COMMITTEE MEMBER POSITION

Ms. Gordon mentioned the charter has a 3-year term limit for members. Mr. Frei suggested a change in the charter. Discussion followed. Mr. Marsh suggested the committee meet again later this spring. He suggested inviting Ms. Herman from the City’s legal department to discuss roles and responsibilities of the audit committee as well as term limits for other committees. It was decided a tentative meeting date will be set in May of this year.

X. COMMITTEE MEMBER COMMENTS

No comments were offered.

XI. GOOD OF THE ORDER

No comments were offered.

XII. ADJOURNMENT

There being no further business to come before the Audit Committee, Chairman Tatko adjourned the January 30, 2020, meeting at 5:15 pm.