

MARKED AGENDA

City of Scottsdale

AUDIT COMMITTEE

Regular Meeting – Notice and Agenda

4:00 PM, Monday, April 19, 2021

Meeting Held Electronically



Until further notice, Audit Committee meetings are being held electronically. While physical facilities are not open to the public, the Audit Committee meetings will be available on Scottsdale’s YouTube channel to allow the public to virtually attend and listen to/view the meeting in progress. The channel is available at <https://www.scottsdaleaz.gov/scottsdale-video-network/live-stream> then select this meeting in the “Upcoming Live Streams.”

Call to Order / Roll Call – 4:00 PM; ALL PRESENT

Councilwoman Kathy Littlefield, Chair; Councilmember Tom Durham; Councilwoman Solange Whitehead

Members of the Audit Committee will be attending the meeting by telephone or internet conferencing in accordance with ARS §38-431(4).

Regular Agenda

Public Comment

Spoken comment is being accepted on agenda action items. Request to speak forms must be submitted no later than 90 minutes before the start of the meeting.

Written comment is being accepted for both agendized and non-agendized items, and should be submitted electronically no later than 90 minutes before the start of the meeting. These comments will be emailed to the Audit Committee and posted online prior to the meeting.

- 1. **Approval of Minutes - COUNCILMEMBER DURHAM MOVED FOR APPROVAL OF THE REGULAR MEETING MINUTES. COUNCILWOMAN WHITEHEAD SECONDED THE MOTION. MINUTES APPROVED 3-0, WITH CHAIR LITTLEFIELD, COUNCILMEMBER DURHAM, AND COUNCILWOMAN WHITEHEAD VOTING IN THE AFFIRMATIVE.**

REGULAR MEETING	SPECIAL MEETING	EXECUTIVE SESSION
February 22, 2021	none	none

- 2. [Discussion and possible direction to staff regarding Neighborhood Advisory Commission Sunset Review](#), Presenter: Brad Hubert, Senior Auditor – **COUNCILWOMAN WHITEHEAD MOVED TO RECOMMEND TO THE CITY COUNCIL TO CONTINUE THE NEIGHBORHOOD ADVISORY COMMISSION. CHAIR LITTLEFIELD SECONDED THE MOTION. MOTION APPROVED 3-0, WITH CHAIR LITTLEFIELD, COUNCILMEMBER DURHAM, AND COUNCILWOMAN WHITEHEAD VOTING IN THE AFFIRMATIVE.**



Persons with a disability may request a reasonable accommodation by contacting the City Auditor's Office at (480) 312-7756. Requests should be made 24 hours in advance or as early as possible to allow time to arrange accommodation. For TTY users, the Arizona Relay Service (1-800-367-8939) may contact the City Auditor's Office at (480) 312-7756.

3. **Discussion and possible direction to staff regarding annual financial audits**, Presenters: Paul Christiansen, Senior Auditor and Chris Goeman, Heinfeld Meech manager (*name amended to actual presenter*)
 - **FY 2019/20 Financial Audit completion:**
 - [Single Audit Report package](#) and [Management Letter](#)
 - [Annual Expenditure Limitation Report](#)
 - [HUD Report package](#)
 - **[FY 2020/21 Financial Audit initiation](#)**

COUNCILWOMAN WHITEHEAD MOVED TO RECOMMEND TO THE CITY COUNCIL TO ACCEPT THE REMAINING REPORTS SUBMITTED FOR THE FY 2019/20 FINANCIAL AUDIT. COUNCILMEMBER DURHAM SECONDED THE MOTION. MOTION APPROVED 3-0, WITH CHAIR LITTLEFIELD, COUNCILMEMBER DURHAM, AND COUNCILWOMAN WHITEHEAD VOTING IN THE AFFIRMATIVE.

4. **[Discussion and possible direction to staff regarding Report No. 2103, Biennial Certified Audit of LUA, IIP and Development Impact Fees](#)**, Presenter: Kyla Anderson, Senior Auditor and Kevin Burnett, Willdan Financial Services - **COUNCILWOMAN WHITEHEAD MOVED TO ACCEPT REPORT NO. 2103, BIENNIAL CERTIFIED AUDIT OF LUA, IIP AND DEVELOPMENT FEES, AND RECOMMEND PROCEEDING WITH THE PUBLIC HEARING WITHIN THE 60-DAY PERIOD. COUNCILMEMBER DURHAM SECONDED THE MOTION. MOTION APPROVED 3-0, WITH CHAIR LITTLEFIELD, COUNCILMEMBER DURHAM, AND COUNCILWOMAN WHITEHEAD VOTING IN THE AFFIRMATIVE.**
5. **[Discussion and possible direction to staff regarding Audit No. 2107, Fire Stations Construction Contracts](#)**, Presenter: Lai Cluff, Senior Auditor – **COUNCILMEMBER DURHAM MOVED TO ACCEPT REPORT NO. 2107, FIRE STATIONS CONSTRUCTION CONTRACTS. COUNCILWOMAN WHITEHEAD SECONDED THE MOTION. MOTION APPROVED 3-0, WITH CHAIR LITTLEFIELD, COUNCILMEMBER DURHAM, AND COUNCILWOMAN WHITEHEAD VOTING IN THE AFFIRMATIVE.**
6. **[Discussion and possible direction to staff regarding 3rd Quarter FY 2020/21 Follow Up on Status of Audit Recommendations](#)**, Presenter: Sharron Walker, City Auditor
7. **[Discussion and possible direction to staff regarding the Audit Committee's Sunset Review process and draft schedule for FY 2021/22 through 2023/24](#)**, Presenter: Sharron Walker, City Auditor **COUNCILMEMBER DURHAM MOVED TO ACCEPT THE AUDIT COMMITTEE'S SUNSET REVIEW PROCESS AND DRAFT SCHEDULE FOR FY 2021/22 THROUGH 2023/24. COUNCILWOMAN WHITEHEAD SECONDED THE MOTION. MOTION APPROVED 3-0, WITH CHAIR LITTLEFIELD, COUNCILMEMBER DURHAM, AND COUNCILWOMAN WHITEHEAD VOTING IN THE AFFIRMATIVE.**
8. **[City Auditor updates, including status of FY 2020/21 Audit Plan](#)**, Presenter: Sharron Walker, City Auditor
9. **[Discussion of potential topics for FY 2021/22 Audit Plan](#)**, Presenter: Sharron Walker, City Auditor



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10. **Nominations and election of Audit Committee Chair**, Presenter: Sharron Walker, City Auditor
COUNCILWOMAN WHITEHEAD NOMINATED COUNCILWOMAN LITTLEFIELD AS AUDIT COMMITTEE CHAIR. COUNCILMEMBER DURHAM SECONDED THE MOTION. MOTION APPROVED 3-0, WITH CHAIR LITTLEFIELD, COUNCILMEMBER DURHAM, AND COUNCILWOMAN WHITEHEAD VOTING IN THE AFFIRMATIVE.
11. [Discussion and possible direction to staff regarding potential agenda items for next Audit Committee meeting](#) (*June 21, 2021*), Presenter: Sharron Walker, City Auditor

Adjournment – 5:09 PM

City Council members who are not members of the Audit Committee may elect to attend this meeting for their own information. These members will not engage in any deliberations, decisions or other legal action at this meeting.



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