



City of Urbandale
Audit Committee Minutes
August 9, 2016

Audit Committee Members

- ✓ Robert Andeweg, Mayor
- ✓ Ron Pogge, Council Member
- ✓ Mike Carver, Council Member
- ✓ Donald J. Brush, Public Member / City Treasurer

Meeting Summary and Action Taken

The Audit Committee of the Urbandale City Council met on Tuesday, August 9, 2016, in the Council Chambers at the Urbandale City Administrative Offices, 3600 86th Street, Urbandale, Iowa. The Audit Committee Members in attendance were Mayor Robert Andeweg, Council Member Ron Pogge, Council Member Mike Carver, and Public Member Donald J. Brush. Also in attendance were City Administrative members, Nicci Lamb, Finance Director, and A. J. Johnson, City Manager. The meeting was called to order at 1:16 PM by Chairperson Brush.

The agenda for the Audit Committee meeting was accepted and approved on a motion made by Andeweg and seconded by Pogge.

The minutes of the Audit Committee meeting of March 6, 2016 were reviewed and approved on a motion made by Andeweg and seconded by Pogge.

The meeting was then directed to presentations by Nicci Lamb, Finance Director on various City financial topics and updates which were then reviewed and discussed with and by Audit Committee. The items discussed and reviewed are presented as follows.

Accountant Position Recruitment – The Committee was given a report and background on the new Financial Assistant, Addison Riebkes, who joined the City’s Financial Staff in June 2016. He graduated of UNI and is a CPA by Profession, and was previously employed by the CPA firm of Clifton Larson Allen. Addison has been a very well received professional addition to the City’s financial staff.

FY16 Budget Results - The Committee was presented with the final cash budget report for the fiscal year ending June 30, 2016. There were just some general overview comments and discussion on the information and positive results provided within the report.

Policy Status Updates – The Committee was then presented and provided the opportunity to review and discuss the following fiscal policies of the City and to provide the Finance Director and City Manager with guidance and comments on the proposed revisions and updates to the fiscal policies items as presented.

- **Vendor and W-9 Policy** – Review and discussion on proposed adoption of a new policy for procedures to properly handle the forms and records of specific vendors that will be in compliance with applicable IRS guidelines. The policy was accepted and approved on a motion made by Carver and seconded by Pogge.

- **Procurement Card Program Policy** – The primary review and discussion was on specific updates and revisions on the policy adopted back in 2011 and last updated in May 2013. The updated revisions to the policy were accepted and approved on a motion made by Carver and seconded by Pogge.
- **Emergency Operations Protocol Relating to the Procurement Card Program Policy** – The primary review and discussion was on the proposed revisions relating to emergency operations protocol. The updated revisions to the policy was accepted and approved on a motion made by Andeweg and seconded by Pogge.
- **Employee Travel, Training & Meals Policy** – Review and discussion on particular update provisions within the policy adopted in 2007 and last updated in April of 2010. Particular reference was made to Employee Travel & Training Expense Form and Meal Reimbursement form. The updated revisions to the policy and the forms was accepted and approved on a motion made by Andeweg and seconded by Pogge.
- **Community & External Organizations Funding Policy** – A review and discussion was had on the general guideline provisions and guidelines of the policy for funding community & external organizations, and the proposed revisions within the policy that was adopted in 2011 and last reviewed in November 2015. Following the discussion on the use of requested funds, the Committee recommended the provision allowing the funds to be used for debt service but recommended modifying it to take out the provision prohibiting any funds other than debt service if an organization applied for debt service help. Following the discussion and clarification of the modifications, the updated revisions to the policy were approved on a motion made by Pogge and seconded by Andeweg.
- **Debt Management Policies** – Following discussions with the Committee on the various segments with the debt management policies that were originally adopted back in June of 2010, and that the policies apply and relate to guidelines for all general obligation debt issued by the City, a motion was made by Carver and seconded by Andeweg to updated revisions to the policies as presented.
- **Fiscal Performance Goals** – Reference was made and there was particular discussion on the specific and particular revisions proposed within the guidelines relating to the operating expenditure and debt performance goals. Following discussion by the Committee, a motion was made by Pogge and seconded by Carver to accept and approve the proposed revisions.
- **Purchasing Policy** – The Committee was provided with an opportunity of review and discuss the provisions within the purchasing policy and the related procedures and Contract sections of the manual. Following the discussion, the Committee recommended specific adjustments within the policy sections relating to the designated amount required on professional service-oriented contract services, and product purchase-related contracts. At the conclusion of the discussions, the Committee approved the purchasing policy to the extent as discussed.
- **Public Improvement Policy** – Reference was made to the public Improvement policy for which no changes were being proposed.

The Committee was then asked if they had any other items or issues that they felt needed to be reviewed, addressed, and discussed. Having no others items to be brought before the Audit Committee for consideration and discussion at this time, the meeting was adjourned at 2:17 PM with the motion by Carver and seconded by Pogge.