



# Minutes

## City of Tempe Audit Committee

### April 2, 2024

Minutes of the Tempe Audit Committee meeting held on Tuesday, April 2, 2024 at 11:00 a.m.  
via Microsoft Teams.

**(MEMBERS) Present:**

Rosa Inchausti, Chair

Tom Duensing

Councilmember Berdetta Hodge

Ben Rieck

Keely Hitt

**(MEMBERS) Absent:**

Councilmember Doreen Garlid

Greg Hill

**City Staff Present:**

Keith Burke, Deputy City Manger

Bill Greene, City Auditor – Staff Liaison

Angela Hill, Senior Auditor

Jaki Gerald, Senior Auditor

Diana Storino, Senior Auditor

Lisette Camacho, Financial Services Director

Ann Fang, City Controller

Cepand Alizadeh, Council Assistant

Parrish Spisz, Council Assistant

**Guests Present:**

Brittney Williams, HeinfeldMeech

Chair Inchausti called the meeting to order at 11:02 a.m.

### **Agenda Item 1 – Public Appearances**

Mr. Greene stated that no members of the public were in attendance and no written comments were received via email.

### **Agenda Item 2 – Approval of Meeting Minutes**

Chair Rosa Inchausti called on committee members to review the minutes from the January 4, 2024 committee meeting. There were no revisions proposed.

Motion to Approve Minutes: Councilmember Berdetta Hodge

Motion Seconded: Keely Hitt

Vote: Unanimous

### **Agenda Item 3 – External Auditor Update**

Tom Duensing introduced Brittney Williams, Partner, HeinfeldMeech. Ms. Williams presented information on auditing standards and noted the reports issued to date. Ms. Williams highlighted efficiencies with the utilization of Workiva. Ms. Williams also stated the same reports should be issued for next FY audits with the addition of the *Bi-Annual Impact Fees Report* and the exception of *Court Minimum Accounting Standards Report*. Ms. Williams mentioned fieldwork will be scheduled shortly in coordination with Financial Services Director Lisette Camacho.

### **Agenda Item 4 – Annual Audit Follow-up**

City Auditor Greene presented results of the third annual audit follow-up on open audit recommendations. Mr. Greene noted the addition of a new process to report the days outstanding for each open recommendation. Mr. Greene stated he plans to have additional conversations with departments to ensure recommendations are not shelved until the next annual follow up process.

Keely Hitt stated the days outstanding tracking was a useful addition to the follow-up metrics. Ms. Hitt also specified the days outstanding for the Police Property and Evidence Audit recommendation responses seemed like a long time. Mr. Greene mentioned PD recently filled all of the command staff positions and an additional response was received for audit recommendations past the deadline. Mr. Greene mentioned he conveyed the importance of providing information on recommendations to the staff within PD who can create change within the department.

Ms. Inchausti stated she has already had conversations with Mr. Greene about outstanding recommendations and is aware Mr. Greene has a plan to follow up with departments.

### **Agenda Item 5– Internal Audit Office Update**

City Auditor Greene introduced Angela Hill, Senior Auditor, and Jacqueline Gerald, Senior Auditor, to give presentations on the development of the FY 2024-25 Audit Plan and the Audit Software Update.

Ms. Hill discussed the multistep approach IAO uses to conduct research on audit risks, apply risk criteria to potential projects and develop the audit plan. Ms. Hill indicated that the draft Audit Plan would be presented to the committee at the next meeting for approval.

Ms. Gerald then gave a presentation on the new purchase of Diligent (ACL) Software. Ms. Gerald explained that previously she tested the software Arbutus and determined the functionality was not compatible with City platforms. Ms. Gerald then discussed that ACL was procured and three licenses were obtained. IAO plans to use the new software for audit planning purposes, and the NIBRS and Payroll audits.

Keely Hitt stated she was pleased with the outcome of obtaining ACL. She also mentioned she appreciated how Ms. Gerald was able to pivot the plan when the first software was not compatible which resulted a good outcome for the IAO.

City Auditor Greene then presented an overview on the current status of the Audit Plan for FY 2023-24. He noted the project title and stage of completion for each audit and consulting engagement, in addition to specifying the reports published.

Ms. Inchausti thanked Ms. Gerald and Ms. Hill for their presentations and mentioned she appreciates the IAO flexibility with unplanned engagements.

### **Agenda Item 6– Future Agenda Items**

Chair Inchausti called for future agenda items for the next meeting. None were suggested.

### **Agenda Item 7 - Adjournment**

Chair Rosa Inchausti adjourned the meeting at 11:31 a.m.