



# Minutes

## City of Tempe Audit Committee

### December 9, 2022

Minutes of the Tempe Audit Committee meeting held on Friday, December 9, 2022 at 3:00 p.m. at Tempe City Hall and via Microsoft Teams.

**(MEMBERS) Present:**

Andrew Ching, Chair  
Tom Duensing  
Ben Rieck

Greg Hill  
Keely Hitt

**(MEMBERS) Absent:**

Councilmember Doreen Garlid  
Councilmember Berdetta Hodge

**City Staff Present:**

Keith Burke, Deputy City Manager  
Bill Greene, City Auditor – Staff Liaison  
Angela Hill, Internal Auditor  
Diana Storino, Senior Internal Auditor  
Lisette Camacho, Financial Services Director  
Cepand Alizadeh, City Council Aide II+

**Guests Present:**

Brittney Williams, HeinfeldMeech

Chair Ching called the meeting to order at 3:02 p.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 Andrew Ching called on committee members to review the minutes from the September 27, 2022 committee meeting. There were no revisions proposed.

Motion to Approve Minutes: Greg Hill

Motion Seconded: Ben Rieck

Vote: Unanimous vote to Approve

## **Agenda Item 3 – Boards and Commissions Report**

City Auditor Greene presented a draft of the required Boards and Commissions Report for the Audit Committee due December 16, 2022.

Greg Hill asked if the completion of the IT Risk Assessment could be added to the report. Mr. Greene indicated he would revise the report to include this item.

Motion to Approve Minutes: Tom Duensing

Motion Seconded: Ben Rieck

Vote: Unanimous vote to Approve

## **Agenda Item 4 – External Auditor Update**

Tom Duensing introduced Brittney Williams, Partner, HeinfeldMeech who presented information on auditing standards and provided an overview of GASB reporting, use of DebtBook to report on leases, final onsite fieldwork schedules, and upcoming report deadlines. Ms. Williams additionally discussed the upcoming RFP process and HeinfeldMeech staff training and tenure on City of Tempe audits.

Keely Hitt asked if there was a government standard for mandatory rotation or a current City policy. Mr. Duensing stated there is no City policy and discussed the challenges of audit firm rotation and plan to follow the Request for Proposal (RFP) process for a contract.

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

City Auditor Greene presented the status of the current Request for Proposal (RFP) for an IT Audit firm and the enterprise and infrastructure application projects selected for the IT Audit Plan. The active RFP is projected for completion by December 2022 and the selected IT Audit projects are planned for completion in May 2023. An update will be provided to the Audit Committee at the June 2023 meeting. Mr. Greene also discussed Internal Audit Office in process audits, consulting engagements, investigations, and staff accomplishments.

Greg Hill mentioned he appreciates the updates on ongoing projects.

Greg Hill asked if the investigation was similar to an Agreed Upon Procedure (AUP). Mr. Greene confirmed the investigation process was similar to AUP. Keely Hitt asked how investigations impact the Audit Plan because they are not included on the Audit Plan. Mr. Greene indicated unexpected projects occur and are incorporated.

Mr. Greene introduced Angela Hill, Internal Auditor, who discussed her participation on Association of Local Government Auditors (ALGA) national and regional committees.

Greg Hill commented how important staff involvement is for professional development and thanked IAO staff for involvement in additional activities.

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

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

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

Chair Andrew Ching adjourned the meeting at 3:36 pm