

The Audit Board of the City of Orlando met on Thursday, August 25, 2016, in the Sustainability Room, on the second floor of Orlando City Hall.

BOARD MEMBERS:

Robert Campbell, Chair	Present	[4/0]
Judy Wall, Vice-Chair	Present	[4/0]
Brendan Blais	Present	[3/1]
Stephen K. Clapp	Present	[4/0]
Larry Magel	Absent	[3/1]

OTHERS PRESENT:

George McGowan, Director of Audit Services and Management Support
Daniel O'Keefe, Partner, Moore Stephens Lovelace
Joel Knopp, Engagement Manager, Moore Stephens Lovelace
Michelle McCrimmon, Deputy Chief Financial Officer
Brian Battles, Deputy Chief Financial Officer
Deborah Girard, Deputy Chief Administrative Officer
Dina Dorestan, Litigation Paralegal/Recording Secretary

1. CALL TO ORDER

Mr. Campbell determined that enough members were present for a quorum and called the meeting to order at 1:01PM.

2. APPROVAL OF THE MINUTES

Mr. Campbell asked if there were any comments regarding the minutes from the previous meeting. None were made. **A MOTION WAS MADE BY MR. CAMPBELL TO APPROVE THE MINUTES OF THE JUNE 30, 2016 MEETING AS WRITTEN. THE MOTION WAS APPROVED UNANIMOUSLY.**

3. PUBLIC COMMENT

None.

4. EXTERNAL AUDIT UPDATE-DANIEL O'KEEFE, PARTNER, MOORE STEPHENS LOVELACE

Mr. O'Keefe presented the External Audit Update to the board. He explained that there were no changes to the staffing and management of the audit. He explained that the audit will include a review of information technology, including risk assessment and general controls. He further discussed the audit plan and required communications, including significant audit areas, new accounting standards, and the audit schedule. Mr. Campbell thanked Mr. O'Keefe for his update. Ms. Girard left the meeting at 1:13PM. Ms. Girard returned to the meeting at 1:18PM.

5. AUDIT SERVICES UPDATE-GEORGE MCGOWAN DIRECTOR OF AUDIT SERVICES AND MANAGEMENT SUPPORT

Mr. McGowan presented the Audit Services update and the projects completed since the board last met. Mr. McGowan discussed the reports issued, including Emergency Medical Services (EMS) Transport. This project was co-sourced with RSM. He noted the issues raised and that none of these issues were considered major. Mr. McGowan presented the results of the revenue auditing operation for the fiscal

year to date. Mr. McGowan also updated the board on the proposed audit plan. Discussion ensued. Brian Battles entered meeting at 1:29PM.

6. BUDGET UPDATE- BRIAN BATTLES- DEPUTY CHIEF FINANCIAL OFFICER

Mr. Battles discussed the 3rd Quarter Report which he had emailed to the Board for their review. Mr. Battles also updated the board on the determination of the budget for next fiscal year, mentioning that the Union negotiations are continuing and their possible affects have been instituted into the budget. Mr. Battles answered an inquiry regarding how changes are made to the budget and explained the procedures of the Budget Review Committee. Discussion ensued.

7. ELECTION OF AUDIT BOARD CHAIR AND VICE CHAIR- AUDIT BOARD

Mr. Campbell asked for nominations for Chair. **A MOTION WAS MADE AND SECONDED TO RE-ELECT MR. CAMPBELL AS CHAIR. THE MOTION WAS APPROVED UNANIMOUSLY.** Mr. Campbell accepted the position of Chair of the Audit Board.

Mr. Campbell asked for nominations for Vice Chair. **A MOTION WAS MADE AND SECONDED TO RE-ELECT MS. WALL AS VICE CHAIR. THE MOTION WAS APPROVED UNANIMOUSLY.** Ms. Wall accepted the position of Vice Chair of the Audit Board.

8. NEW BUSINESS

None.

9. ADJOURNMENT

The board agreed on the first meeting for next fiscal year 2016/2017 to be held on November 17, 2016 at 1:00PM, in the Veterans Conference Room. There being no further business to discuss, Mr. Campbell declared the meeting adjourned at 2:01 p.m.

Respectfully submitted,



Robert Campbell
Chair



Dina Dorestan
Litigation Paralegal/Recording Secretary

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Brendan Blais	Present	[3/1]
Stephen K. Clapp	Present	[4/0]
Larry Magel	Absent	[3/1]

OTHERS PRESENT:

Jody Litchford, Deputy City Attorney

1. AUDIT BOARD INDIVIDUAL DISCUSSION

Audit Board met Jody Litchford, Deputy City Attorney for the City of Orlando. Topics discussed included the inclusiveness training initiative, effectiveness of internal lines of communication for the City Attorney and Internal Audit, and a query on the legal defense of any claims against the city and potential budget impact, if any. Discussion ensued and all board questions were answered.

2. ADJOURNMENT

There being no further business to discuss, Mr. Campbell declared the meeting adjourned.

Respectfully submitted,



Robert Campbell
Chair