

The Audit Board of the City of Orlando met on Thursday, March 30, 2017 in the Sustainability Room, on the second floor of Orlando City Hall.

**BOARD MEMBERS:**

Robert Campbell, Chair	Present	[2/0]
Judy Wall, Vice-Chair	Present	[2/0]
Stephen K. Clapp	Present	[2/0]
Brendan Blais	Present	[1/1]
May Wong	Present	[1/0]

**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  
William Spinelli, Controller  
Michelle McCrimmon, Deputy Chief Financial 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 1:00PM.

**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 JANUARY 12, 2017 MEETING AS WRITTEN. THE MOTION WAS APPROVED UNANIMOUSLY.**

**3. PUBLIC COMMENT**

None.

**4. EXTERNAL AUDIT UPDATE- JOEL KNOPP, ENGAGEMENT MANAGER, MOORE STEPHENS LOVELACE**

Mr. Knopp greeted the board and advised that Mr. O'Keefe would be attending the meeting shortly. Mr. Knopp presented the results of the financial audit for fiscal year 2016 and the required audit reports. He explained there were no issues found and that the financial condition of the City is good. Mr. Knopp explained that the audit examined the City financial records in accordance with the requirements of Florida Statutes and the Rules of the Auditor General. Discussion ensued. Mr. O'Keefe entered meeting at 1:20PM.

**5. CAFR PRESENTATION-WILLIAM SPINELLI, CONTROLLER**

Mr. Spinelli introduced himself to the board. He presented CAFR highlights for fiscal year 2016. Mr. Spinelli discussed that the City received the GFOA Award for Excellence in Financial Reporting for the 38<sup>th</sup> consecutive year. He explained that: the City's total net position increased by \$120.9 million (8.0%), Governmental Activities Revenue increased by \$54.3 million (11.8%), Business Type Activities Revenue increased by \$38.2 million (14.8%), and the City's total expenses increased by \$55.9 million (8.4%). Discussion ensued.

6. **AUDIT SERVICES & MANAGEMENT SUPPORT ACTIVITIES-GEORGE McGOWAN**  
**DIRECTOR OF AUDIT SERVICES AND MANAGEMENT SUPPORT**

Mr. McGowan discussed completed projects of January 1, 2017 through March 23, 2017, since the board last met. He presented and discussed the Revenue Audit Results. Mr. McGowan advised of the projects in progress, some of which are: Walmart, TECO Peoples Gas, Circle K, Solid Waste Division, and others. Mr. McGowan advised of projects not started and open recommendations. He briefed the board on the results of the recent Peer Review of the Office and the plan of action to implement the peer review team's recommendations. Discussion ensued.

7. **NEW BUSINESS**

None.

8. **ADJOURNMENT**

There being no further business to discuss, Mr. Campbell declared the meeting adjourned at 2:11PM.

Respectfully submitted,



Robert Campbell  
Chair



Dina Dorestan  
Litigation Paralegal/Recording Secretary

The Audit Board of the City of Orlando met on Thursday, March 30, 2017, in the Sustainability Conference Room, on the second floor of Orlando City Hall.

**BOARD MEMBERS:**

Robert Campbell, Chair	Present	[2/0]
Judy Wall, Vice-Chair	Present	[2/0]
Stephen K. Clapp	Present	[2/0]
Brendan Blais	Present	[1/1]
May Wong	Present	[1/0]

**OTHERS PRESENT:**

Dan O'Keefe, Moore Stephens Lovelace  
Joel Knopp, Moore Stephens Lovelace

**1. AUDIT BOARD INDIVIDUAL DISCUSSION**

Audit Board met with Mr. O'Keefe and Mr. Knopp from Moore Stephens Lovelace. Topics discussed included external audit information flow with the City, scope of audit work, and an update on current audit work. 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