



Minutes of the Arlington 2021 Audit Exit Zoom Conference

Monday, September 26, 2022

Staff Present: Mayor Barb Tolbert, City Administrator Paul Ellis, Finance Director Kristin Garcia, Assistant Finance Director Sheri Amundson, and City Clerk/Executive Assistant Wendy Van Der Meersche.

Also Known to be Present: Councilmembers Don Vanney, Jan Schuette, Heather Logan, Michele Blythe, Assistant Audit Manager Courtney Amonsens, and Audit Lead Miranda Shales.

Finance Director Kristin Garcia began the special meeting 3:00 p.m., and introduced city staff, councilmembers, and audit staff.

DISCUSSION

Assistant Audit Manager Courtney Amonsens provided an overall summary of the Financial and Federal Compliance Audit. The exit conference packet was emailed prior to today. Ms. Amonsens stated that two separate audits were conducted for the City of Arlington, all for the time period of January 1, 2021 through December 31, 2021.

Ms. Shales provided the results of the two audits conducted:

- Financial statement audit for January 1, 2021 through December 31, 2021
- Federal grant compliance audit for January 1, 2021 through December 31, 2021

The team tested the following federal programs:

- Airport Improvement Program, CFDA no. 20.106-\$304,402
- Coronavirus State and Local Fiscal Recovery Fund, CFDA no. 21.027-\$329,885

The audit team did not identify any material misstatements during the audit.

There were no uncorrected misstatements in the audited financial statements.

There were no instances of noncompliance material to the financial statements.

The city received an unmodified opinion on the financial statements.

The city received an unmodified opinion on compliance with requirements applicable to each major program.

Ms. Amonsens provided closing remarks, and stated that the 2021 report will be published on the state auditor's website by September 29, 2022.

The 2022 audit will begin summer of 2023, with accountability for public resources, financial statement, and federal program audits, all for the period of January 1, 2022 through December 31, 2022.

Ms. Shales thanked Kristin Garcia and Sheri Amundson for all the assistance they provided during the audit, and their dedication to the City, and their efforts to ensure a smooth audit.

Mayor Tolbert asked if the audits would continue to be conducted electronically to save taxpayer dollars. Ms. Amonsens stated that they would continue to be electronic, with the possibility of hybrid. Electronic audits have proven to be very efficient.

ADJOURNMENT

The exit conference ended at 3:16 p.m.

A handwritten signature in cursive script that reads "Barbara Tolbert". The signature is written in black ink and is positioned above a horizontal line.

Barbara Tolbert, Mayor