

**AUDIT COMMITTEE  
CITY HALL- BRIEFING ROOM  
THURSDAY, SEPTEMBER 19, 2017**

A meeting of the City Council Audit Committee was called to order on Tuesday, September 19, 2017 at 3:00 pm. Audit committee members present were:

Steven Rutherford	Chair and Councilmember
Dennis Schwartz	Councilmember
Leslie Thomas	Councilmember
James Talley	Committee member
Patrick Harvey	Committee member      Absent

The following staff members were also present: Richard Summerlin, Finance Director; Tia Pettis, Asst. Finance Director; Borhan Uddin, Accountant; Jamie Smith, Accountant; Kristin Downs, Admin Asst. to the City Secretary; and Todd Pruitt, representing Pattillo, Brown & Hill, LLP.

**ITEM 1.** Committee member Talley made a motion, seconded by Councilmember Schwartz, to approve the Audit Committee Meeting Minutes of March 23, 2017. The vote was unanimous.

**ITEM 2.** The committee members reviewed the Audit Committee Policies, Procedures and Activities. The policy was updated to refer to Resolution 2015-111714 approved by the City Council on November 17, 2015; Committee member James Talley questioned if the number of members could be increased if needed.

**ITEM 3.** Todd Pruitt went over the audit calendar including the interim audit scheduled for the week of October 2, 2017 and the final audit in January 2018. The audit staff will remain the same as prior years.

Discussion followed: Todd Pruitt discussed the OPEB plans and tax abatement disclosures; major staffing changes included a new Assistant City Manager, Public Works Director, Assistant Public Works Director and a new Library Director were discussed; Tia Pettis discussed the implementation of a new system at the Recreation Center; Todd Pruitt explained GASB updates and the advantages of tax abatement; Richard Summerlin mentioned cyber security and re-evaluating another software program other than Banner for FY18; Committee member Talley questioned how the city is currently handling cyber security and what processes are being taken.

Todd Pruitt asked the committee if there are any areas of special concern for the fiscal year 2018 audit.

Discussion followed: Committee member Talley and Councilmembers in attendance agreed that cyber security for the city needed to be considered. Todd Pruitt stated he would schedule a different auditor from IT to come out and focus on the city's cyber security.

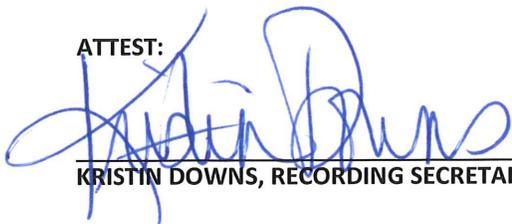
The meeting adjourned at 4:09 p.m.

APPROVED:



CHAIR, AUDIT COMMITTEE

ATTEST:



KRISTIN DOWNS, RECORDING SECRETARY