



JUNE 05, 2025

THE WEST VALLEY CITY AUDIT COMMITTEE MET ZOOM ON THURSDAY JUNE 5, 2025 AT 4:00PM IN THE FINANCE DEPARTMENT CONFERENCE ROOM AND THROUGH VIRTUAL ZOOM TECHNOLOGY. THE MEETING WAS CALLED TO ORDER AND CONDUCTED BY MAYOR KAREN LANG, AS LARS NORDFELT, AUDIT COMMITTEE CHAIRMAN HAD A FAMILY EMERGENCY AND WAS UNABLE TO ATTEND.

THE FOLLOWING MEMBERS WERE PRESENT:

Karen Lang, Mayor
Ifo Pili, City Manager
Lyle Phelps, Resident Representative

STAFF PRESENT:

Jim Welch, WVC Finance Director
Niclas Hales, WVC Chief Accountant
Abbey Smock, WVC Finance Assistant
Jason Hamilton, WVC Assistant Chief Accountant
Steve Rowley, K&C Auditor

INTRODUCTIONS

Mayor Lang called the meeting to order. Excused Dean Lundell who was unable to make the meeting and Committee Chairman Lars Nordfelt as he had a family emergency.

APPROVAL OF FEBRUARY 06, 2025 MINUTES

The Committee considered the Minutes of the February 06, 2025. There were no changes, corrections or deletions.

MEETING POINTS

1. AUDIT REVIEW-

✓ **Review of the West Valley Permanent Housing LLC (Campbell Court) 2024 Audit.**

Steve stated that it's their responsibility is to express opinions on these financial statements based on our audit. That they conducted the audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that they plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The audits were completed without issue.

There was discussion on the turning over Housing to Salt Lake County. We will complete whatever kind of audit is needed if we have them past the calendar year.



AUDIT COMMITTEE MINUTES

JUNE 05, 2025 (continued)

2. *APPROVAL OF AUDIT ENGAGEMENT LETTERS* - There are (4) Engagement Letters now to initiate audits for. Steve Rowley went over each Engagement Letter and Agreement for the city to approve.
 - ✓ **West Valley City FY 2024-2025:** Reviewed the letter, how the auditor audits, and pricing for the audit (\$84,000)
 - ✓ **West Valley Permanent Housing LLC Calendar Yr 2025:**
Reviewed the letter, how the auditor audits and pricing for the audit (\$5,000)
 - ✓ **HUD Agreed Upon Agreement FY 2024:**
Reviewed the letter, how the auditor audits and pricing for audit (\$1,000)

All Engagement Letters and Agreements will be submitted to the City Council for approval and for signatures.
3. *AUDIT CALENDAR FY 2025-2026* - Reviewed our Audit Calendar year and our eagerness to stay on track and get the audit done by the deadline.

MOTION TO ADJOURN

Motion to adjourn meeting by Mayor Lang.

THERE BEING NO FURTHER BUSINESS OF THE WEST VALLEY AUDIT COMMITTEE MEETING OF THURSDAY, JUNE 05, 2025 WAS ADJOURNED.