

Audit Committee Meeting - 23 JUL 2026 - Minutes

Attending: Winfield, Martinez, Hadler, Karen Kurtin (Forvis Mazars), Julian Metcalf (GPP Analytics), Mike Whipple and Tyler Dickerson (Richie May), Mark Tyner, Quinn Hall

Chair Winfield called the meeting to order at 10:00 am.

Approval of minutes from 20 March, 2026.

Motion by Hadler

Second by Martinez

Motion passes 3-0

Audit Status Update

Mike Whipple discussed the audit and noted the draft is mostly done, but they're waiting on some fixed asset reports. They recently wrapped up testing on the long term debt. There mostly finished with state compliance, but noted some negative balances at the end of the year. The testing side is wrapping up with the Auditor's team, but those shouldn't directly affect the draft. They're trying to determine a realistic timeline. Mike noted the remaining questions should be answered this coming week, and internal reviews should take another week; the broad answer is 2 weeks until the draft should be ready to review. Mike noted they're still waiting on fixed assets and state compliance testing. Tyler noted they're working on entering long-term debt and getting fixed assets to be capitalized and reconciled. The single audit compliance and state compliance are nearing completion. Mike suggested the whole audit should be somewhat simplified for 2026, with an engagement letter in Q4 of 2026 so work can begin earlier next year. Mike suggested there's been some slight delays in getting information squared away, and that the Auditor's office has been working with Caselle to work through some of the questions. Tyler noted some responses have been very quick, but other responses have been more work intensive. Mike discussed the timeline of the draft financial units from component units, and noted that while they weren't terribly late, they would like to see them earlier next time.

Mike noted the "drop dead" dates for the Single Point Audit and the State Auditor's 90 day timeline. Mike suggested the ultimate goal is a timely delivery of the audit, and noted Richie May would like to see a draft of the audit completed in the next couple week.

Commissioner Winfield noted the importance of an on time submission for next year.

Karen offered some insight on capital assets and the challenges of making sure capital assets are captured and capitalized throughout the year. Karen suggested better distinguishing ongoing work and maintenance vs. true capital expenditures. Tyler and Karen discussed the challenges of capitalizing assets throughout the year, and adjusting appropriate depreciation schedules. Karen suggested the potential to better account for the differences throughout the year.

Karen asked about debt and any issues surrounding debt, and Tyler noted the debt amortization is fairly straightforward, but there were some accounting adjustments for payments applied. The beginning balances are better adjusted now. Karen discussed the accrual system, and the creation of the financial statements, and the difference between expenses and assets, and the difference between modified accrual and true accrual, and the challenges of classifying expenditures vs. assets.

Julian discussed the performance audit, and noted that interaction between GPP and Richie May could be valuable.

Credit Card Policy Discussion

Chair Winfield asked about the implementation of the credit card policy, noting the recommendation to adopt the policy would go to the full commission for approval. Are employees using credit cards for meals and subverting the per diem policy by purchasing meals outside the range of the travel policy? If so, employees should be held to the standard meal per diem. Mark noted all credit card statements will be reviewed by the Administration after adoption of the new policy. Julian noted the review process, both by Administration and the Audit committee. The Audit Committee will review statements quarterly. Reports could be shared with committee members monthly. Commissioner Winfield noted a semi-annual review might be helpful as new policies are adopted. Commissioner Martinez asked about the tax exempt status on credit card use - and how do we operate as a tax exempt organization? Who is responsible for ensuring tax exempt purchases. Karen noted the importance of training on the new policy and implementation.

Motion by Martinez to recommend adoption of the credit card policy to the County Commission at the 2nd meeting in August (the 18th), to allow time for County Attorney review. (note the tax exempt status and recouping that)

Second by Hadler

Passes 3-0

Caselle Access Update

Julian noted Caselle access has been updated and their access is working now. Caselle has been updated and GPP has access to generate reports. Commissioner Winfield noted other counties are using ClearGov and seem satisfied with it.

Performance Audit

Commissioner Winfield discussed the internal audit of the Clerk/Auditor's office. Commissioner Martinez discussed the potential of cleaning up multiple processes, with the anticipation the audit could go more smoothly in the future. Commissioner Hadler asked about the cyclical timeline of different departments being audited and Julian noted the importance of having

identified timelines and rotating through departments regularly. Julian discussed the importance of having Committee approval since there is a time commitment with the internal engagement. Commissioners Winfield and Martinez noted the importance of having results from all areas of engagement, but noted the priority of the performance review.

Motion by Martinez to have GPP move forward with a performance review and audit of items discussed (and listed on agenda) including the restricted funds discussed at an earlier meeting.
Second by Winfield

Motion passes 3-0

*Note that the process and efficiency be directed by Julian

Scoped Restricted Funds Update
(see above)

Closed Session

Motion to enter closed session Hadler to discuss
Second: Martinez
Motion passes
Time:11:06

Motion to exit by Hadler
Seconded by Martinez
Motion passes 3-0
Out of closed session at 11:20

Chair Winfield adjourned the meeting at: 11:21