

Attendance

Name	Title	Present
Daniel Lange	Chair	Yes
Colin Eustis	Co-Chair	Yes
Daniel Amador	Member	Yes
Nancy Hammond	Recorder	No
Jen Kubit	Member	Yes
Stanislaw Rzeznik	Member	Yes
Glenn Robelen	Member	Yes
Kareem Redmond	City Council Liaison	Yes
Emily Strab	City Council Liaison	Yes
Ronald Brooks	Staff, City Treasurer	Yes
Natally Palma	Staff, Deputy Finance Manager	Yes
Danny Schaible	Council Member, COH Ward 2	Yes

Start time: 6:06 PM

Minutes for August 19th

Name	Title	Motion	2 nd	Yes	No	Abstain
Daniel Lange	Chair	X		X		
Colin Eustis	Co-Chair			X		
Daniel Amador	Member					X
Nancy Hammond	Recorder					
Jen Kubit	Member					
Stanislaw Rzeznik	Member		X			
Glenn Robelen	Member			X		

Vote 1

Name	Title	Motion	2 nd	Yes	No	Abstain
Daniel Lange	Chair					
Colin Eustis	Co-Chair					
Daniel Amador	Member					
Nancy Hammond	Recorder					
Jen Kubit	Member					
Stanislaw Rzeznik	Member					
Glenn Robelen	Member					

Vote 2

Name	Title	Motion	2 nd	Yes	No	Abstain
Daniel Lange	Chair					
Colin Eustis	Co-Chair					
Daniel Amador	Member					
Nancy Hammond	Recorder					
Jen Kubit	Member					
Stanislaw Rzeznik	Member					
Glenn Robelen	Member					

Vote 3

Name	Title	Motion	2 nd	Yes	No	Abstain
Daniel Lange	Chair					
Colin Eustis	Co-Chair					
Daniel Amador	Member					
Nancy Hammond	Recorder					
Jen Kubit	Member					
Stanislaw Rzeznik	Member					
Glenn Robelen	Member					

Vote 4

Name	Title	Motion	2 nd	Yes	No	Abstain
Daniel Lange	Chair					
Colin Eustis	Co-Chair					
Daniel Amador	Member					
Nancy Hammond	Recorder					
Jen Kubit	Member					
Stanislaw Rzeznik	Member					
Glenn Robelen	Member					

Vote 5

Name	Title	Motion	2 nd	Yes	No	Abstain
Daniel Lange	Chair					
Colin Eustis	Co-Chair					
Daniel Amador	Member					
Nancy Hammond	Recorder					
Jen Kubit	Member					
Stanislaw Rzeznik	Member					
Glenn Robelen	Member					

Adjourn

Name	Title	Motion	2 nd	Yes	No	Abstain
Daniel Lange	Chair	X		X		
Colin Eustis	Co-Chair					
Daniel Amador	Member					X
Nancy Hammond	Recorder					
Jen Kubit	Member			X		
Stanislaw Rzeznik	Member		X			
Glenn Robelen	Member			X		

End time: 7:17 PM

Discussion Topics:

- 1) Q&A With Treasurer Brooks, 2019 documents.
 - a) Update to FY24 Audit Timeline, Audit responses are in, awaiting preliminary responses from Audit Firm, expected completion 3-4 weeks (Est. Week 2-3 September)
 - i) Once complete, Treasurer to issue copy to COH Council, post to Website.
 - b) FY25 Audit
 - i) Same firm is performing FY25 Audit.
 - ii) Auditor is performing interim procedures.
 - c) D. Amador: Are there change logs for the existing internal policy documents?
 - i) Treasurer: Document is reviewed and updated during audit firm changes, but change logs are not a part of the document.
 - d) D. Amador: Department heads with sub-\$1,000.00 expenses. What additional controls are in place to monitor department heads?
 - i) Treasurer: Procurement policy has been updated. Office of the Treasurer reviews every expense regardless of size for policy and to ensure there is funding available within the line. but department heads have discretion over those procurement given the utility and measured level of risk.
 - e) S. Rzeznik: Is there a body that publishes or reviews internal control guidelines of municipalities so as to allow for proactive management of the control environment?
 - i) Chairman: GAO Green Book is viable.

- ii) Treasurer: GFAO, Auditors, GASB
- f) J. Kubit: Clarifying question on 3.a.i in the Payroll Procedures Memorandum dated July 18, 2019
- g) D. Amador: Clarifying question on 8.19.25 - Due to other funds.
 - i) Treasurer: Due/To Froms are always balanced.
 - (1) Ex.1 Capital Fund - Is always subsidized by the General Fund. (e.g. 3505 Hamilton, large asset purchases)
 - (2) Transfers to debt service funds always come from the general fund
 - (3) Oftentimes there are discrete fee or revenue sources for expenses (such as a grant, utility funds, or special revenue source). In the absence of such a discrete fund, the general fund is always the source of funding for the Debt Service fund.
- 2) Deliberations over report comment recommendations
- 3) Councilmember Strab: Completed Report expected by September 5th.
- 4) Action Items:
 - a) CM's Strab, Redmond, Schaible - Provide any specific recommendations to the group. Call for recommendations.
 - b) Audit Members: Review and keep adding recommendations ahead of the report date on 9/2.