

**Minutes of the Organizational Meeting
of the Audit Committee
August 16, 2023**

The Organizational Meeting of the Audit Committee was called to order by Sandra Davis, Clerk of Council at 1:00 PM. She welcomed the newly appointed members and guests to the meeting.

Ms. Davis then called the roll of the Committee Members. Present were Mike Baker, Councilor Tyson Begly, Councilor Toyia Tucker, and John Redmond. She noted that Michael Bruder was absent due to work-related travel. Also present were Donna McGinnis, Internal Auditor and Compliance Officer, Councilors Charmaine Crabb and Glenn Davis, and Tameka Colbert, Deputy Clerk Pro-Tem, B. H. "Skip" Henderson, Mayor.

Next, Ms. Davis distributed several documents to the committee members that would be useful to them. These included a copy of the Charter of the Consolidated Government Columbus, Georgia; Boards, Commissions, & Authorities Member Letter and Handbook; Article VI, Internal Auditor/Compliance Officer; and Sec. 7-405 Post Audit (4), explaining the Council's Bi-annual responsibility to appoint two of its members and three external members to serve on the audit committee. No member could serve more than six consecutive years. It went on to prescribe the requirements for the external members; have a finance, governmental or accounting background. It went on to delineate the committee's responsibilities to provide independent review and oversight of a government's financial reporting processes, internal controls, and external auditors. The audit committee's role may include: (a) participating in the process of selecting or retaining the consolidated government's independent external auditor; (b) communicating directly with the external auditor on at least an annual basis to review the work of the external auditor as to the scope of the annual audit and any matters of concern with respect to internal controls; and (c) reviewing any reports of the external auditor in advance

of their presentation to Council. The internal auditor of the consolidated government will be available to provide information and technical assistance to the Committee.

Mayor B. H. "Skip" Henderson then administered the Oath of Office to Committee Members Mike Baker and John Redmond. He noted that he had already administered the Oath of Office to Michael Bruder.

Mayor Henderson then issued the Charge to the Committee.

Lucy Sheftall, Assistant City Attorney, then discussed the Charter Amendment that created the Audit Committee with Committee Members.

Next, the Committee selected its officers. Mike Baker recommended Tyson Begly for Chairperson, based on his serving on the Charter Review Commission that recommended amending the city charter to enable the creation of an Audit Committee. After which, Councilor Begly recommended Councilor Tucker to serve as Vice Chairperson. The motion was seconded by Mr. Redmond. The members elected Councilor Begly as Chairperson and Councilor Tucker as Vice Chair by unanimous vote of its members present.

John Redmond was then asked to serve as Secretary of the Committee. Once Mr. Redmond accepted, Chairperson Begly made a motion to confirm Mr. Redmond as the board secretary, seconded by Vice Chairperson Tucker. The members elected Mr. Redmond to serve in that position by unanimous vote of its members present.

Chairperson Begly then led a discussion regarding the frequency of Audit Committee Meetings. He suggested that the committee meet quarterly, with the next meeting to occur in December 2023. He noted that a called meeting could occur, if necessary. Assistant City Attorney, Lucy Sheftall added the necessity for posting meeting notices to the public of all of the committee's meetings, as all Council Meetings, and Committees thereof, are open to the public.

Chairperson Begly noted that the December Meeting would be an opportune time to meet with the External Auditors to discuss their audit report, findings, and recommendations, as it would coincide with the completion of their annual audit, but before their presentation of their report to City Council in January.

Action Items needing completion, include the following: Audit Engagement Letter, (Donna McGinnis), Notification of the External Auditors of the creation of the Audit Committee (Donna McGinnis), Listings of audits in progress, audits approved by City Council but pending (Donna McGinnis), Draft Minutes of the August 16 Meeting prepared and sent to committee chair for review and concurrence (John Redmond), final minutes, as reviewed and corrected, sent to Clerk of Council for distribution to City Council and Clerk's Committee Minutes File (John Redmond)

The Clerk of Council will share the contact information of the Committee Members with each member of the Committee to facilitate communication among Committee Members. (Clerk of Council)

With there being no further business to discuss, Vice Chairperson Tucker made a motion to adjourn the meeting, seconded by Mr. Baker and carried unanimously by the members present.

The meeting adjourned at 1:55 pm.

Respectfully submitted,

John D. Redmond, Secretary