

**BLACK DIAMOND CITY COUNCIL MINUTES**  
**April 13, 2017 Special Meeting**  
Council Chamber, 25510 Lawson Street, Black Diamond, Washington

**CALL TO ORDER, FLAG SALUTE:**

Mayor Benson called the special meeting to order at 1:00 p.m. and led us all in the Flag Salute.

**ROLL CALL:**

**PRESENT:** Councilmembers Deady, Edelman, and Pepper.

**ABSENT:** Councilmembers Morgan and Weber

Staff present: Jamey Kiblinger, Police Chief; May Miller, Finance Director; Jana King, Deputy Finance Director; and Brenda L. Martinez, City Clerk.

**State Auditor Exit Conference:**

Mayor Benson welcomed everyone and asked for introductions of attendees. Attendees from the State Auditor's office were Kelly Colling, Wendy Choy, Saundra Groshong, and Megan McCallum.

Wendy Choy thanked May Miller and her staff for being very responsive during the audit period. She also noted the City being very responsive to their recommendations.

It was noted the audit scope was an Accountability audit for 2013 through 2014 with limited procedures performed for 2015. Ms. Choy discussed the areas that were examined during the audit period which were:

- Disbursements and accounts payable system (through December 2015) – it was noted there were some recommendations in this area in the form of a management letter which is used to formally communicate those recommendations to the entity. Ms. Choy discussed the management letter items which is attached to the minutes. Finance Director Miller reviewed the City's responses to the management letter items which is also attached to the minutes. There was discussion on the Vision system meeting the needs of the City and training opportunities from the vendor.
- Cash receipting: Court and Police Departments - no recommendations
- Credit cards – it was noted the 2013-2014 credit card transactions were reviewed and tested and there were no recommendations.

- Procurement 9bidding/prevaling wage) – it was noted two projects were tested and some housekeeping items that were discussed with management.
- Financial condition – no recommendations
- Budget compliance – no recommendations

Ms. Choy also discussed that audit costs were estimated at \$45,000 and were higher due to the 2015 disbursement review.

Ms. Sandra Groshong discussed the next scheduled audit on accountability and financials being for the years 2015-2016. She stated she anticipated starting this audit in late 2017 and the lead for the audit will be Megan McCallum. Also discussed were the estimated audit cost being \$46,000 plus travel expenses (based on current rates), and efficiencies being made with the auditor's office and Department of Transportation regarding the annual street report.

Finance Director Miller discussed working with the State's Local Government Performance Center to help further improve accounts payable processes and procedures.

Ms. Choy distributed and discussed the accountability document which is attached to the minutes.

In closing, Councilmembers, Mayor and attendees thanked everyone for this exit conference and it was noted again that Ms. Miller was very responsive and having things fixed before the auditor walked out the door.

**ADJOURNMENT:**

A **motion** was made by Councilmember Edelman and **seconded** by Councilmember Deady to adjourn the meeting. Motion **passed** with all voting in favor (3-0).

The meeting ended at 1:45 p.m.

ATTEST:

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Carol Benson, Mayor

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Brenda L. Martinez, City Clerk

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