

BLACK DIAMOND CITY SPECIAL COUNCIL MINUTES
May 19, 2016
Council Chamber, 25510 Lawson Street, Black Diamond, Washington

CALL TO ORDER, FLAG SALUTE:

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

ROLL CALL:

PRESENT: Councilmembers Deady, Morgan, Edelman, Weber and Pepper.

ABSENT: None

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

APPOINTMENTS, ANNOUNCEMENTS, PROCLAMATIONS AND PRESENTATIONS:

Presentation

Exit Conference – State Auditor’s Office

Representatives from State Auditor’s office gave an overview on information about their office and discussed their department’s mission and goal. Their message is they really want to partner with local governments and be a resource. She discussed the accountability audit and the risk based approach they take – they are not looking at 100% of all areas they look at state-wide areas which the focus changes from year to year. They discussed the financial statement audit regarding the City’s 2013-2014 audits and what was can be looked at. It was also noted the other audit they perform is a single audit; this is a federal single audit. If Black Diamond were to receive in excess of \$750,000 in federal funds, they would then come out and do a Federal single audit with a federal deadline that we have to take into consideration. Their office also comes to investigate fraud or suspect fraud of an agency.


They highlighted areas of this audit and thanked the staff especially the finance department for working with them diligently during the audit period. They also discussed there were no material changes that needed to be made on the financial statements. As noted in their report - in their opinion, the financial statements present fairly, in all material respects, the financial position and results of operations of the City of Black Diamond, for the years ended December 31, 2014 and 2013, on the basis of accounting described in Note 1.

It was stated that audit reports are available to the public on their website for any Government Municipalities. They issue quarterly Newsletter connections as a useful resource as well as free training through their website. It was noted audit costs for Black Diamond will be about \$49,000 and the City is on a two year audit cycle. It was discussed they have a help desk available for any of our audit clients. They talked about their FIT program for cash basis entities and noted it has won some nationwide awards. They also stated they have trainings available for new Government Employees.

ADJOURNMENT:

A **motion** was made by Councilmember Edelman and **seconded** by Councilmember Deady to adjourn the meeting. Motion **passed** with all voting in favor (5-0). The meeting ended at 1:45 p.m.

ATTEST:



Carol Benson, Mayor



Brenda L. Martinez, City Clerk