

BLACK DIAMOND CITY SPECIAL COUNCIL MINUTES

May 30, 2019

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, Oglesbee, Edelman, Stout and Wisnoski.

ABSENT: None

Staff present: Brenda L. Martinez, City Clerk, 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.

Ms. Groshong of the Auditor’s Office discussed the accountability audit and the risk-based approach they take. She shared they are not looking at 100% of all areas and use the citizen concerns to help determine which areas to focus on so the areas change from year to year. She noted during this audit period (2015-2016) they looked at accounts payable, general disbursement, internal controls, Open Public Meetings Act, budget compliance, use of restricted funds, Real Estate Excise Tax, Development Agreements, procurement of professional services, citizen concerns and payroll. She stated that citizen concerns will be addressed to each individual alerting them to the final outcome of the audit.

Ms. Groshong noted there were no findings or management items for this audit. There was discussion with Council on what is a finding, management letter, and exit recommendations. She discussed the financial statement audit regarding the City’s 2015-2016 audits and noted page 7 contains the auditor’s opinion.

They highlighted areas of this audit and in their opinion, the financial statements present fairly, in all material respects, the financial position and results of operations of the City of

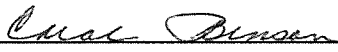
Black Diamond, for the years ended December 31, 2016 and 2015, on the basis of accounting described in Note 1. She thanked the staff especially the finance department for working with them diligently during the audit period. She also thanked them for being very helpful and pleasant and for providing information in a timely manner.

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 the City is on a two-year audit cycle and they will be back here in the fall for the 2017-2018 audit. It was also shared they have a help desk available for any of their audit clients.

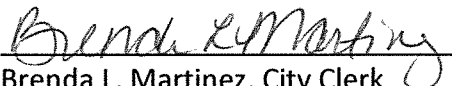
ADJOURNMENT:

A **motion** was made by Councilmember Deady and **seconded** by Councilmember Edelman to adjourn the meeting. Motion **passed** with all voting in favor (5-0). The meeting ended at 1:37 p.m.

ATTEST:



Carol Benson, Mayor



Brenda L. Martinez, City Clerk