

**CITY OF BLACK DIAMOND
CITY COUNCIL
SPECIAL MEETING MINUTES
February 7, 2014**

Council Chamber, 25510 Lawson Street, Black Diamond, Washington

CALL TO ORDER, FLAG SALUTE:

Mayor Gordon called the special meeting to order at 4:00 p.m.

ROLL CALL:

PRESENT: Councilmembers Edelman, Morgan, Benson and Taylor.

ABSENT: Councilmember Deady (excused).

Staff present were: Mayene Miller, Finance Director and Brenda L. Martinez, City Clerk.

Exit Conference for Audit

Mr. Haji Adams and Ms. Renee Meyer from the Washington State Auditor's Office handed out the meeting Agenda, Accountability Report and Financial Statements Audit Report.

Highlights/Overview:

Accountability Audit -

- Hotline/Citizen Concern
- Capital Contributions
- Conflict of Interest
- General Disbursements
- Payroll

Financial Statement Audit -

- There were no uncorrected misstatements in the audited financial statements.
- There were no material misstatements in the financial statements corrected by management during the audit.
- No significant deficiencies in internal control over financial reporting were identified.
- No instances of noncompliance were identified that could have a direct and material effect on the determination of financial statement amounts.

Recommendations -

- No other audit recommendations

Prior Audit Recommendations -

- No findings or management letter items in the prior audit.

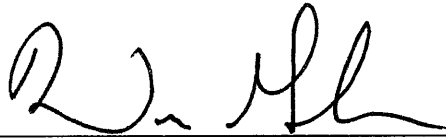
Reviewed audit summary; issued an unmodified opinion.

Next audit is scheduled for 2015 for the years 2013-2014. The proposed cost at this time is \$37,620 plus travel. Noted an invitation to complete a customer service survey will be emailed to the Finance and Deputy Finance Directors, to help continually develop and improve their audit process.

ADJOURNMENT:

A **motion** was made by Councilmember Edelman and **seconded** by Councilmember Benson to adjourn the meeting at 4:15 p.m. Motion **passed** with all voting in favor (4-0).

ATTEST:



Dave Gordon, Mayor



Rachel Pitzel, Deputy City Clerk