



**Lewiston Audit Committee
SPECIAL MEETING AGENDA
October 30, 2024 - 4:00 PM
Lewiston City Hall – Back Conference Room – 1134 F Street
Lewiston, Idaho 83501**

Seating will be available on a first-come, first-served basis.

- I. **CALL TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **CITIZEN COMMENTS**
- IV. **ACTIVE AGENDA**
 - A. **APPROVAL OF FEBRUARY 1, 2024 MINUTES - ACTION ITEM**
 - B. **PRE-AUDIT PLANNING DISCUSSION**
 - C. **OPERATIONAL OR FINANCIAL ITEMS FOR REVIEW**
- V. **COMMITTEE/STAFF MEMBER COMMENTS**
- VI. **ADJOURNMENT**

The City of Lewiston is committed to providing access and reasonable accommodation in its services, programs, and activities and encourages qualified persons with disabilities to participate. If you anticipate needing any type of accommodation or have questions about the physical access provided at this meeting, please contact Nikki Province, ADA Coordinator, at least forty-eight (48) hours in advance of the meeting at 208-746-3671 x 6211.

City of Lewiston
Audit Committee
Feb 1, 2024
City Hall, Back Conference Room

Committee Members present: Chair Matt Weibler, Sunshine Siebert, Councilor Jim Kleeburg, Councilor Jessica Klein

Also present: Finance Director Aimee Gordon, Presnell Gage Auditor Dawn Aliverti, Accounting Supervisor Claire Blewett

- I. CALL TO ORDER
Meeting called to order at 4:01 by Chair Weibler.

- II. PLEDGE OF ALLEGIANCE

- III. CITIZEN COMMENTS
None

- IV. Active Agenda
 - A. Approval of Minutes from October 26, 2023
Councilor Kleeburg moves to approve as presented. Sunshine Siebert seconds. All in favor. Motion carries.

 - B. Election of Officers
Sunshine Siebert moves to nominate Dr. Julie Crea as the next committee president. Chair Weibler seconds. All in favor. Motion carries.

Chair Weibler moves to nominate Sunshine Siebert as Vice Chair. Councilor Kleeburg seconds. All in favor. Motion carries.

Discussion followed regarding upcoming vacancies on the Audit Committee and who can fill the roles. Discussed inviting prospective candidates to the next meeting in the fall so they can learn a little about the committee before applying.

 - C. FY2023 Draft Audit Presentation - Dawn Aliverti
Ms. Aliverti presented information regarding how the audit is performed and how the auditors offer a reasonable assurance that everything is as it should be. Discussed materiality, period 13 entries and adjustments, component units (URA), how the cemetery and perpetual care funds work, and GASB rules 68 and 67. Discussed changes in the City throughout the year and any anticipated impacts it would have on the audit.

- V. Committee/Staff Member Comments

DRAFT Minutes Pending Committee Approval

Finance Director Aimee Gordon would like to remind committee members that there is a volunteer appreciation event at the library tomorrow night at 6pm.

VI. Adjournment

- A. Sunshine Siebert moves to adjourn. Councilor Kleeburg seconds. Officially adjourned at 4:49pm.