



**Lewiston Audit Committee
REGULAR MEETING AGENDA
October 23, 2025 - 4:00 PM
Lewiston City Hall – Back Conference Room – 1134 F St
Lewiston, Idaho 83501**

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

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- I. CALL TO ORDER**
 - II. PLEDGE OF ALLEGIANCE**
 - III. CITIZEN COMMENTS**
 - IV. INTRODUCTIONS**
 - V. MEMBER RECRUITMENT**
 - VI. ACTIVE AGENDA**
 - A. APPROVAL OF OCTOBER 30, 2024 MINUTES - ACTION ITEM**
 - B. APPROVAL OF JANUARY 30, 2025 MINUTES - ACTION ITEM**
 - C. PRE-AUDIT PLANNING DISCUSSION - ACTION ITEM**
 - D. OPERATIONAL OR FINANCIAL ITEMS FOR REVIEW - ACTION ITEM**
 - VII. COMMITTEE/STAFF MEMBER COMMENTS**
 - VIII. 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
Oct 30, 2024
City Hall, Back Conference Room

Committee Members present: Vice Chair Sunshine Siebert, Chair Julie Crea, Matt Weibler

Also present: Mayor Dan Johnson, Finance Director Aimee Gordon, Accounting Supervisor Claire Blewett, Presnell Gage Auditor Dawn Aliverti, Presnell Gage Accountant Brayden Heiss

I. CALL TO ORDER

Meeting called to order at 4:06pm by Chair Crea.

II. PLEDGE OF ALLEGIANCE

III. CITIZEN COMMENTS

None

IV. ACTIVE AGENDA

A. Approval of February 1, 2024 Minutes

Matt Weibler moves to approve the minutes as presented. Vice Chair Sunshine Siebert seconds the motion. No discussion. All in favor. Motion carries.

B. Pre-audit Planning Discussion

Auditor Dawn Aliverti presented a document explaining the purpose, scope, engagement letter, reporting and other information of the audit. Discussion followed regarding cost, bid selection, access to city financial records, security, internal controls, and reporting. The committee also discussed new pronouncements that came out this year and determined that none of it will be relevant to the city.

C. Operational or Financial Items for Review

Discussed Fiscal Year 2025 major changes like opening stormwater fund and closing the BID fund. Discussed Ambulance billing and accounts receivable balance of EMS/MC.

V. Committee/Staff Member comments

Director Gordon appreciates everyone coming down and taking time out of their day to attend.

Discussion from Chair Crea about getting a copy of the draft audit earlier so that committee members had time to review it. Auditor Dawn Aliverti said that she will find a way to share it with committee members sooner.

DRAFT Minutes Pending Committee Approval

VI. Adjournment

Matt Weibler moves to adjourn the meeting. Vice Chair Sunshine Siebert seconds. Officially adjourned at 4:49pm.

Lewiston Audit Committee
Regular Meeting Agenda
January 30, 2025 - 4:00pm
City Hall Back Conference Room

Members in attendance: Chair Dr. Crea, Matt Weibler. Absent: Sunshine Siebert, Council President Kleeburg, Councilor Klein. There was no quorum present thus no action was taken.

Staff: Director Gordon, Supervisor Blewett, Dawn Aliverti PG Auditor

I. CALL TO ORDER

Chair Dr. Crea calls the meeting to order at 4:12pm

II. PLEDGE OF ALLEGIANCE

III. CITIZEN COMMENTS

None

IV. ACTIVE AGENDA

APPROVAL OF OCTOBER 30, 2024 MINUTES - Delayed until the committee's next meeting due to lack of quorum.

FY2024 DRAFT AUDIT PRESENTATION

Reviewed Auditor's responsibilities in the Financial Statement Audit; a clean audit opinion is anticipated. Covered key topics including:

Leases, audit adjustments, and materiality thresholds.

City Council policy prohibiting transfers between funds, with the exception for Perpetual Care and Cemetery Funds.

Stormwater/Transportation transfer and creation of a dedicated Stormwater Fund.
Closure of the BID District.

Cash on hand: 115 days post-United Contract payment of \$4M and its reporting in financial statements.

Water and Wastewater plant bonds: payment schedule and frequency.

Status of water intake and Main Street water line projects; potential ballot items for spring.

Pension reporting under GASB 67 and 68: FRF and Police Retirement funds reported as assets due to overfunding.

Diversification and interest earnings on idle funds; investment account options.
Ambulance billing practices.

Capital asset reconciliation.

GFOA comments, Attorney letter, and Management letter.

Request made to distribute the ACFR to the Audit Committee prior to the Council meeting.

V. COMMITTEE/STAFF MEMBER COMMENTS

Director Gordon instructed that Matt Weibler's term may have expired already. He is welcome to be on the committee again and the second term can be automatically reinstated with application.

Director Gordon also told the committee that we are recruiting for the Compensation Review Committee. She asked that committee members please spread the word to assist in finding members. Director Gordon explained the timeline and duties of the committee.

VI. ADJOURNMENT

Meeting adjourned by Matt Weibler at 5:09pm

City of Lewiston, Idaho
Fiscal Year September 30, 2025 – Audit Timeline

<u>October 2, 2025</u>	Meet with City staff for a planning meeting.
<u>October 20, 2025</u>	Presnell Gage will provide the engagement letter to the City.
<u>October 23, 2025</u>	Meet with audit committee for planning. Aimee will set up.
<u>November 19, 2025</u>	The City will provide the audit ready trial balances and budget for each fund.
<u>December 8-12, 2025</u>	Presnell Gage staff will be performing engagement fieldwork both at the City's office and own office.
<u>January 16, 2026</u>	Rough draft of the financial statements will be provided to the City staff for review.
<u>TBD</u>	Meeting with staff and Mayor to discuss the audit results and key financial statement areas.
<u>January 22, 2026</u>	A meeting will be held with the Audit Committee to discuss the audit results.
<u>February 13, 2026</u>	The financial statements will be ready for copy and assembly by City staff.
<u>February 19, 2026</u>	The financial statements will be ready to be provided to the City Council in advance of the presentation.
<u>February 23, 2026</u>	Auditor's presentation to the City Council at the work session (4:00 p.m.)
<u>February 23, 2026</u>	Auditor's presentation to the City Council at the formal meeting.