



**Lewiston Audit Committee
REGULAR MEETING AGENDA
January 22, 2026 - 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.

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- I. **CALL TO ORDER**
 - II. **PLEDGE OF ALLEGIANCE**
 - III. **CITIZEN COMMENTS**
 - IV. **ACTIVE AGENDA**
 - A. **ELECTION OF OFFICERS - ACTION ITEM**
 - B. **APPROVAL OF OCTOBER 23, 2025 MINUTES - ACTION ITEM**
 - C. **FY2025 DRAFT AUDIT PRESENTATION - MS. ALIVERTI**
 - 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.

Lewiston Audit Committee
Regular Meeting Agenda
October 23, 2025 4:00pm
City Hall Back Conference Room

Members in attendance: Chair Julie Crea, Bob Rogers, Councilor Jessica Klein, Councilor Jim Kleeburg.

Staff: Finance Director Aimee Gordon, Accounting Supervisor Claire Blewett, and Presnell Gage Auditor Dawn Aliverti.

- I. Call to order
Chair Julie Crea called the meeting to order 4:00pm.
- II. Pledge of Allegiance
- III. Citizen Comments
None
- IV. Introductions
Round table.
- V. Member Recruitment
Director Gordon noted that the committee needs another citizen member at large. Chair Crea discussed what the committee does and what sort of commitment is involved.
- VI. Approval of October 30, 2024 Minutes
Council President Kleeburg moved and Councilor Klein seconded. Motion carried. Minutes approved as presented.
- VII. Approval of January 30, 2025 Minutes
Council President Kleeburg moved and Councilor Klein seconded. Motion carried. Minutes approved as presented.
- VIII. Pre Audit Planning Discussion/Operational or Financial Items for Review
Director Gordon and Presnell Gage Auditor Aliverti met to discuss the upcoming 2025 audit. Ms. Aliverti reviewed the audit schedule and outlined what to expect during the entrance conference, as well as which staff members would be involved and the offices they represent. She explained the primary focus areas for this year's audit, including time reporting, where a few departments will be examined in greater detail to ensure proper controls are in place, with different departments selected in future years. The group also discussed the ambulance billing process, which has returned to in-house operations after previously using a third-party billing company, and the Community Development department's use

of GovWell. Additional topics included the generally random nature of audit testing, recent staffing and restructuring changes - particularly in the Parks Department - along with contract management practices.

Because the City received and spent more than \$1 million during the fiscal year, Ms. Aliverti noted that a single audit will be required, and some detailed testing will be performed. Specific testing areas such as credit card use and travel procedures were also discussed. The committee also discussed how audit findings will be presented and reviewed the fraud and whistleblower process, emphasizing that auditors work for the council and that any questions or concerns raised to them are kept confidential.

IX. Committee/Staff Member Comments

Director Gordon instructed the committee to continue thinking about areas that they would like the auditors to look at. We want to build trust with the community, so listen to what people are saying and bring that to the committee as feedback. We can tailor the audit and increase transparency.

Chair Crea would like to make certain that there will be a draft available for the committee to review several days before it's presented to the committee so they can be prepared with any questions or observations.

X. Adjournment

Council President Kleeburg moves. Mr. Rogers seconds. Meeting adjourned at 4:38pm.