



City of Urbandale  
Audit Committee Minutes  
April 18, 2018

**Audit Committee Members**

- ✓ Robert Andeweg, Mayor
- ✓ Ron Pogge, Council Member
- ✓ David Russell, Council Member
- ✓ Donald J. Brush, Public Member / City Treasurer

**Meeting Summary and Action Taken**

The Audit Committee of the Urbandale City Council met on Wednesday, April 18, 2018, in the large conference room adjacent the Council Chambers at the Urbandale City Administrative Offices, 3600 86<sup>th</sup> Street, Urbandale, Iowa. The Audit Committee Members in attendance were Mayor Robert Andeweg, Council Member Ron Pogge, Council Member David Russell, and Public Member Donald J. Brush. Also in attendance were City Administrative members, A. J. Johnson, City Manager, Nicci Lamb, Finance Director, and Nicole Lunders, Chief Deputy City Clerk. The meeting was called to order at 8:15 AM by Chairperson Brush.

The agenda for the Audit Committee meeting was accepted and approved on a motion made by Andeweg and seconded by Pogge.

The minutes of the Audit Committee meeting of November 15, 2017 were reviewed and approved on a motion made by Pogge and seconded by Andeweg.

The meeting was then directed to presentations by Nicci Lamb, Finance Director, on various City financial topics and updates. The items discussed and reviewed are presented as follows.

**FY18 Budget Amendment** - The Committee was presented with a summary of the Fiscal Year 17-18 budget amendment entries, followed by review and discussion of the individual items. The Fiscal Year 17-18 Budget Amendment was reviewed and recommended for formal action by the City Council on a motion made by Andeweg and seconded by Pogge.

**City-wide Bad Debt Collection Program Overview** – The Committee was presented a brief history of the City’s current bad debt collection practices and provided the opportunity to discuss utilizing a single vendor and the addition of a Delinquent Account Administrative Fee to the City-wide Fee and Fine Schedule to cover the costs of enhanced collection efforts. The proposed Collection Services Agreement with Municipal Collections of America was accepted and approved, contingent to attorney review and inclusion of a minimum insurance requirement, on a motion made by Andeweg and seconded by Russell.

**Policy Status Updates** – The Committee was then presented and provided the opportunity to review and discuss the following fiscal policies of the City and to provide the Finance Director and City Manager with guidance and comments on the proposed revisions and updates to the fiscal policies items as presented. A review of the other policies not reviewed today will be presented at a future meeting.

- **Purchasing Policy** – The primary review and discussion was on the proposed revisions relating to service contracts threshold. The policy revision was accepted to move from \$2,500 to \$10,000 for service contracts and approved on a motion made by Andeweg and seconded by Russell. The policy was recommended to council for formal action at its next meeting.

**RFP for Professional Services Process** – The Committee was presented several sample formats of Council Letters reviewing RFP results. The Committee directed staff on the level of detail to be included to maximize transparency, with increased requirements when the selected firm is not the low bid.

Finance Director Lamb then provided the Committee with a general update and status report on the following items:

The City received a request from Urbandale Girls Recreation Association to co-sign a new loan for field improvements. The Committee indicated approval based on UGRA's positive history of repayment.

The outside auditors will be performing their yearend audit of the City during the weeks of July 16<sup>th</sup>, September 10<sup>th</sup>, and October 15<sup>th</sup>; with the report issued in November.

The Other Post Employment Benefit Report will now require a GASB disclosure for liability in the footnotes and financial statements of the City's audit report. The actuarial report is currently being completed and will be presented to the Committee at a future meeting.

The annual total compensation statements were distributed to all full time benefitted employees.

The Committee was then asked if they had any other items or issues that they felt needed to be reviewed, addressed, and discussed. Having no others items to be brought before the Audit Committee for consideration and discussion at this time, the meeting was adjourned at 9:30 AM with the motion by Brush and seconded by Russell.