



## Minutes of the City of Arlington Audit Entrance Zoom Conference

Executive Conference Room  
238 N. Olympic Avenue  
August 4, 2020

**Councilmembers Present:** Mike Hopson, Debora Nelson, Jan Schuette, Don Vanney, Marilyn Oertle and Michele Blythe.

**Council Members Absent:** Jessica Stickles.

**Staff Present:** Mayor Barb Tolbert, Paul Ellis, Kristin Garcia, Sheri Amundson and Ashleigh Scott.

**Also Known to be Present:** Assistant Audit Manager Courtney Amonsens and Audit Lead Dalton Nield.

The special meeting was called to order at 10:01 a.m.

### **DISCUSSION**

#### **Annual State Audit Entrance Conference**

Audit Lead Dalton Nield introduced the team that would be conducting the annual audit of the City of Arlington and notified the attendees of the audit scope. Auditors plan to evaluate the following areas:

- Financial Condition
- Accounts Payable – General Disbursements, Credit Cards and Electronic Funds Transfers (EFT)
- Cash Receipting – Timeliness and Completeness of Deposits
- Procurement – Purchasing Exemptions
- Open Public Meetings – Documentation of Minutes, Executive Sessions and Special Meetings

The team will also provide an opinion on the city's financial statements for January 1, 2019 through December 31, 2019.

Assistant Audit Manager Courtney Amonsens reviewed the engagement letter that confirms both management and auditor responsibilities, terms and limitations; the different levels of reporting; management letters that are not within the report but to communicate control

deficiencies, non-compliance and/or misappropriation or abuse that are less significant than a finding; exit items or housekeeping items such as errors that are insignificant effect on the audit objectives. Ms. Amons further reviewed potential audit costs, expected communication throughout the audit process, audit dispute process, loss reporting, peer reviews of the Washington State Auditor's Office and emerging issues affecting local governments.

**ADJOURNMENT**

With no further business to be conducted, the special meeting was adjourned at 10:25 a.m.



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Barbara Tolbert, Mayor