



**CITY OF POULSBO**  
**Poulsbo City Hall 3<sup>rd</sup> Floor Conference Room**  
**May 6, 2019, 10:00 AM**  
**AUDITOR'S ENTRANCE CONFERENCE**

**PRESENT:** Mayor Erickson; Councilmembers McGinty, Musgrove, Nystul, Stern, Thomas

Staff: Debbie Booher, Jana Brown, Lauren Ellington, Jessica Walser, Sandi Ryen, Jon Jennings, Larissa Campbell, Amy Knutsen, Pat Hightower, Dan Schoonmaker, Kelly Ziemann, Mike Lund, Shannon Wood, Deanna Kingery, Diane Lenius, Helen Wytko, Rhiannon Fernandez

Auditor's Office: Kendra Huson, Meghan McFarlane

## **INTRODUCTION**

Mayor Erickson called the meeting to order at 10:00 a.m. and introductions were given.

## **AUDIT SCOPE**

The following audits will be performed:

- Accountability audit for January 2, 2018, through December 31, 2018
- Financial statement audit for January 1, 2018, through December 31, 2018
- Comprehensive Annual Financial Report – additional review procedures and financial statement letter form for award program inclusion.

## **ENGAGEMENT LETTER**

A letter has been provided confirming responsibilities, terms, and limitations, as well as the cost, timeline and expected communications.

## **LEVELS OF REPORTING**

There was a review of the different types of reporting that may result from an audit: findings, management letters, and exit items.

## **IMPORTANT INFORMATION**

A review was given of other important information: confidential information, audit costs, expected communications, audit dispute process, loss reporting, and peer reviews.

## **EMERGING ISSUES**

- GASB Updates
- New Tracker Tool

### **WORKING TOGETHER TO IMPROVE GOVERNMENT**

Review was given of resources available to local agencies:

- Audit survey for post audit feedback
- Local government support team services
- The Center for Government Innovation

### **AUDIT TEAM QUALIFICATIONS**

Review of the five members of the audit team's experience: Kendra Huson, Megan McFarlane, Carol Ehlinger, Tina Watkins, Kelly Collins.

### **ADJOURNED**

The meeting adjourned at 10:24 a.m.



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Rebecca Erickson, Mayor

ATTEST:



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Rhiannon Fernandez, CMC, City Clerk