



Mesa County Libraries
BOARD
 OF **TRUSTEES**
 • C O M M I T T E E M E E T I N G •

Audit Committee Minutes

Date and Time: Friday, January 19, 2024 – 11:00 a.m.

Location: Virtual via Zoom

| # | Agenda Item | Person |
|---|--|-----------------------|
| 1 | Opening: Chair of the Audit Committee, Mary Watson, called the meeting to order at 11:01 a.m. Call to Order and Roll Call <ul style="list-style-type: none"> ● BOARD: Mary Watson, Sue Conry, Randy Spydell, ● STAFF: Alayna Adamson, Ami Schiffbauer, Blair Wade, Michelle Boisvenue-Fox, Cheyanna Cruze, Kelley Raymond, Rachel Hanson ● GUESTS: Matthew Miller, Taisha French Review of Agenda <ul style="list-style-type: none"> ● Watson moved to approve the agenda via acclamation. None opposed, Motion Carried. | Watson |
| 2 | Determine 2024 Audit Committee Chair <ul style="list-style-type: none"> ● Watson moved to approve Spydell as Audit Committee Chair via acclamation. None opposed, Motion Carried. | Watson |
| 3 | Review of 2023 Audit Process with Auditors McMahan and Associates, LLC <ul style="list-style-type: none"> ● Miller introduced his firm. They primarily audit local governments. Miller focuses on special districts. They have other library district clients. ● Miller gave an overview of the audit process. <ul style="list-style-type: none"> ○ 3 steps in their process: planning, field work, and reporting. ● They use data analytics software to guide the planning process. ● Their field work portion is done by going through files, bank statements, and specific testing requests onsite. Time onsite with staff is used to gain a better understanding of what is going on. ● Reporting is done assisting in preparation of the financial statements and reports. ● Watson gave praise to McMahan and Associates, LLC on their proposal and welcomed them. ● Audit will take place during the week of March 11, 2024. | Wade Miller/French |
| 4 | Adjournment Randy Spydell adjourned the meeting via acclamation at 11:26 a.m. | Spydell |

Minutes submitted by Alayna Adamson, MCL Executive Support Coordinator.