



**Independent Audit and Performance Commission (IAPC)
Wednesday, April 3, 2024, 3:00 PM**

**Hybrid Meeting
Minutes**

1. Call to Order/Roll Call– 3:06 PM

COMMISSION MEMBERS PRESENT: Brian Andrews (Ward 4); Robert Clark, Chairperson (Ward 5); Lois Pawlak, Vice Chairperson (Ward 6)

COMMISSION MEMBERS ABSENT/EXCUSED: Mayor's Appointee (Vacant); Ward 1 Appointee (Vacant); Bruce Burke (Ward 2); Ward 3 Appointee (Vacant)

COMMISSION MEMBERS LATE: N/A

COMMISSION MEMBERS EXCUSED EARLY:

A quorum was established.

STAFF MEMBERS: Aaron Williams, Principal Internal Auditor (Ex Officio, Non-Voting); Marcela Ceballos, Finance Administrator, Department of Business Services; Emilia Eveningred, Finance Manager, Department of Business Services

2. Approval of the March 6, 2024, IAPC Meeting Minutes

Commissioner Andrews moved to approve the minutes, seconded, passed by a vote of 3 to 0.

3. Staff Update

Deputy Director of Business Services (BSD), Aaron Williams, provided an update to the commission. Discussion included updates on the City's budget process for Fiscal Year 2025, American Rescue Plan Act (ARPA), voter approved propositions, and BSD hiring. Director and budget staff are preparing the FY25 recommended budget to be presented to the Mayor and Council on April 9, 2024. BSD is working on financial information related to ARPA that will be presented to the Mayor and Council on April 25, 2024, along with an update on voter approved propositions and bonds. BSD is also in the process of hiring staff to fill vacancies across the department. Chairperson Clark asked what the impacts are to hiring from the reduction in state shared revenue. Deputy Director Williams responded by explaining all areas of operation City wide are affected by the reduction in state shared revenues. Deputy Director Williams also provided information on the supplemental budget request process and that many of the requests this fiscal year were denied due to lack of funding. No action taken.

4. **Review of the Fiscal Year 2023 Annual Comprehensive Financial Report – 45 minutes**
Chairperson Clark opened the item. Commissioner Andrews asked about the balance in the Section 115 Pension Fund in relation to the issuance of debt. Ms. Ceballos provided information on the Section 115 Pension Fund interest and gains accounting and General Fund transfers. Mr. Williams suggested to Ms. Ceballos to present the notes relating to the Section 115 Pension Fund in the report. Chairperson Clark expressed concerns about the current condition of the Section 115 Pension Fund. Vice Chair Pawlak asked a general question about the remaining balance of funds and where to locate in the report. Ms. Ceballos referenced the budget to actuals section of the report to provided information on fund balances. Vice Chair Pawlak asked where the Mayor and Council discretionary funding was budgeted. Ms. Ceballos referenced the ARPA section of the financial report. There was a discussion on the information contained in the financial report and Vice Chair Pawlak expressed concerns on the lack of detail in the report. No action taken.
5. **Call to the Audience – 15 minutes**
No audience comments presented. No action taken.
6. **Future Agenda Items – 5 Minutes**
Discussion on vacant commission seats. Mr. Carranza to follow up with the Mayor and Council to address vacancies and discuss the future of the commission. Vice Chair Pawlak suggested advertising for the vacancies through the City News Net email communications. Commissioner Andrews suggested referring persons to the Mayor and Council to fill the vacant commission seats. Chairperson Clark expressed concerns with lack of communication and responses from the Mayor and Council when the board requests vacant seats to be filled. Future agenda items were identified; Strategies for vacancies on Mayor and Council docket; Overview of Budget Report; Expenditure Limitation Report; Speed enforcement vans; Public Safety negotiations pay and vacancies; City wide vacancies.

Chairperson Clark commended and thanked Commissioner Andrews for his service with the IAPC. Vice Chair Pawlak echoed those sentiments.

7. **Adjournment – 4:19 PM**
The next regular meeting of the IAPC is scheduled for Wednesday, May 1, 2024

Commission Members Representing the Office of:

(Mayor) Vacant; **(W1)** Vacant; **(W2)** Bruce Burke; **(W3)** Vacant; **(W4)** Brian Andrews; **(W5)** Robert Clark, Chairperson; **(W6)** Lois Pawlak, Vice Chairperson

Staff Liaisons:

Aaron Williams, Principal Internal Auditor (Ex Officio, Non-Voting); Antonio Carranza, Project Manager

Note:

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