



Independent Audit and Performance Commission (IAPC)  
Wednesday, November 6, 2024, 3:00 PM

Hybrid Meeting

## Legal Action Report

### 1. Call to Order and Roll Call— 3:04 p.m.

**COMMISSION MEMBERS PRESENT:** Bruce Burke (Ward 4), Robert Clark, Vice Chairperson (Ward 5); Lois Pawlak, Chairperson (Ward 6)

**COMMISSION MEMBERS ABSENT/EXCUSED:** Mayor's Appointee (Vacant); Ward 1 Appointee (Vacant); Ward 3 Appointee (Vacant); Ward 4 Appointee (Vacant)

**COMMISSION MEMBERS LATE:** N/A

**COMMISSION MEMBERS EXCUSED EARLY:** N/A

**A quorum was established.**

**STAFF MEMBERS:** Sarah Denman, Executive Assistant to City Manager Timothy Thomure, City Manager's Office; Aaron Williams, Deputy Director, Business Services Department (BSD); Anna Rosenberry, CFO/Assistant City Manager, Angele Ozemelam, BSD Director.

### 2. Approval of previous IAPC Meeting Minutes (5 minutes)

Motion by Chairperson Pawlak to approve amended meeting minutes from October 2, 2024 IAPC Board Meeting to reflect detailed neighborhood fund allocations, including the current financial balance per neighborhood, seconded by Commissioner Burke. The motion passed with three (3) votes in favor.

### 3. Staff Update (5 minutes)

Deputy Director of Business Service, Aaron Williams, provided an update to the commission. Mr. Williams provided an update on the FY26 budget kickoff, which is in progress, with timelines on track for all major financial reporting. A \$9 million city framework fund is scheduled for community distribution next month. Mr. Williams provided additional updates on the city's \$136 million allocation from ARPA, which is fully obligated and reported in compliance with federal guidelines.

- No questions were raised by commissioners regarding the staff update

### 4. FY25 Audit Plan & Internal Auditor Hiring Updates (40 minutes)

Assistant City Manager Anna Rosenberry and BSD Director Angele Ozemelam presented the FY25 audit plan, covering current operational goals and audit staffing challenges. Two internal auditor positions (Internal Auditor and Senior Internal Auditor) remain vacant. Efforts to fill these roles have been challenging due to limited candidate pools and competition with other departments. BSD is exploring additional recruiting channels.

- Action taken: Formation of a subcommittee to review Tucson's internal audit functions, investigate best practices from other cities, and provide recommendations for improved audit scope and processes.

## 5. Review of IAPC Duties and Functions (30 minutes)

Staff Liaison, Sarah Denman, provided a staff presentation of IAPC's responsibilities per City Charter and bylaws. Key functions included reviewing the annual audit plan, conducting independent appraisals, evaluating internal controls, and reporting to the Mayor and Council.

- Discussion highlighted IAPC's advisory versus operational roles and limitations due to vacancies and reduced staff resources. Chairperson Pawlak noted that, in practice, the commission has primarily reviewed financial reports and suggested broadening IAPC's role to cover additional operational audits that could benefit city governance.

## 6. Review of IAPC Vacancies (10 minutes)

The commission discussed its longstanding vacancies, emphasizing the need for broader representation and support from the Mayor and Council.

- Action taken: Commissioners agreed to draft an appeal letter, with Chairperson Pawlak as the person to draft an initial appeal letter to the Mayor and Council, highlighting the need to fill vacant positions to enhance commission functionality. A draft letter will be presented at next meeting when Chairperson Pawlak is present to review the draft letter with committee members.

## 7. Call to the Audience (15 minutes)

No members of the public were present; no action taken.

## 8. Future Agenda Items (10 minutes)

Commission cast an official vote to remove reoccurring list of future agenda items and voted on new ones.

- Confirmed Items: Subcommittee report on internal audit function review, FY 24 Budget book presentation, and Water Department infrastructure replacement budget plans.
- Removed items: Topics related to TPD recruiting, retention, compensation, and City Attorney support for TPD.

## 9. Adjournment

Meeting adjourned at 4:49 p.m.; the next meeting of the IAPC is scheduled for Wednesday, December 4, 2024, at 3:00 p.m.

### **Commission Members Representing the Office of:**

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

### **Staff Liaisons:**

Sarah Denman, Executive Assistant to the City Manager, City Manager's Office

### **Note:**

Persons with a disability may request a reasonable accommodation by contacting the City Clerk's Office at 791-4213 or (520) 791-2639 for TDD. Requests should be made as early as possible to allow time to arrange the accommodation.