



WORK SESSION OF THE GREENBELT CITY COUNCIL held Wednesday, October 14, 2009, for the purpose of meeting with the auditors.

Mayor Davis called the meeting to order at 7:36 p.m. It was held in the Senior Classroom of the Community Center.

PRESENT WERE: Councilmembers Konrad E. Herling, Leta M. Mach, Edward V. J. Putens, Rodney M. Roberts, and Mayor Judith F. Davis.

STAFF PRESENT WERE: Michael McLaughlin, City Manager; Jeffrey Williams, City Treasurer; and Cindy Murray, City Clerk.

ALSO PRESENT WAS: Gregory Bussink III, Clifton Gunderson LLP.

Mr. Bussink said a new requirement in the Fiscal Year 2009 audit process was for the auditors to meet with Council to discuss information relevant to the audit and to determine if they had any knowledge or suspicion of fraud in the city's financial affairs. He said that previous audits had only required the auditors to meet with Mr. McLaughlin and Mr. Williams to discuss these issues.

Mr. Bussink asked Council if they would like Mr. McLaughlin and Mr. Williams to leave during the meeting. Council said this was not necessary, noting their trust in both individuals. They expressed confidence that the city's financial affairs were in good order.

Mr. Bussink explained the auditors' responsibilities in performing the audit, the information in documents containing audited financial statements, the scope and timing of the audit and materiality. He noted that the audit of the financial statements does not relieve Council of their responsibility as the oversight body. Mr. Bussink added that he is quite familiar with the financial procedures of the city.

There was discussion regarding establishing a more comprehensive debt policy, updating the fraud prevention and detection policy, and the accounting procedures on funding obtained by contribution groups.

Mr. Bussink asked members to contact him at any time if they had any further questions. He commented that communication between the Council and the auditor is an important part of an effective audit and oversight process.

Mr. Orleans asked and was provided answers to several questions.

The meeting was adjourned at 8:10 p.m.

Respectfully submitted,

Cindy Murray
City Clerk