



**INDEPENDENT AUDIT AND  
PERFORMANCE COMMISSION (IAPC)  
Cost Allocation Subcommittee**

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**Minutes of the Friday, May 29, 2015 Meeting**

**Location:** City Hall – 255 W. Alameda, Budget Conference Room, 4<sup>th</sup> Floor West, Tucson, AZ

**Members Present:** Jim Hannley, Subcommittee Chair (Ward 3); Robert Clark (Ward 5); Mark Crum (Ward 2)

**Members Absent:** None

**Staff:** Joyce Garland, Budget and Internal Audit Program Director; Lee Barr, Financial Specialist; Bob Kulze, Interim Internal Audit Manager/Ex Officio Member (Non-Voting); Diane Link, Administrative Assistant

**Roll Call: 10:00 A.M.** - A quorum was established.

**1. Approval of the May 22, 2015 Minutes**

It was moved by Mr. Crum, duly seconded and carried by a voice vote of 3 to 0, to approve the minutes.

**2. Overview of Cost Allocation Plan Methodology**

Mr. Kulze continued the discussion on the methodology of the Cost Allocation and Rate System software that the City is using. Schedules of allocated costs and allocation basis were reviewed. Ms. Garland, Ms. Barr, and Mr. Kulze fielded and answered questions. There was discussion. No action was taken.

**3. Call to the Audience**

There was no audience.

**4. Discuss Future Agendas**

Future agendas were discussed. No action was taken.

**Adjournment: 11:35 A.M.**