



INDEPENDENT AUDIT AND PERFORMANCE COMMISSION (IAPC)

Minutes of the Wednesday, December 2, 2015 Meeting

Location: City Hall – 255 W. Alameda, Budget Conference Room, 4th Floor West, Tucson, AZ

Members Present: Mark Crum (Ward 2); Jim Hannley (Ward 3); Kevin Oberg, Chairperson (Ward 4); Robert Clark (Ward 5)

Members Excused: Jeff Singleton (Mayor); David Cormier (Ward 1)

Staff: Joyce Garland, Budget and Internal Audit Program Director; Pete Saxton, Internal Audit Manager (Ex-Officio Commission Member); Bob Kulze, Principal Auditor

Roll Call: 3:00 P.M. - A quorum was established.

1. Approval of the November 5, 2015 IAPC Meeting Minutes

It was moved by Mr. Crum, duly seconded and carried by a voice vote of 4 to 0, to approve the minutes.

2. Update on Ward 6 vacancy

There was general discussion about the vacancy on the IAPC. The Commission also discussed the reappointment of current members, noting no problems.

3. Staff Update

Joyce Garland, Budget and Internal Audit Program Director discussed the City's Comprehensive Annual Financial Report timing of publication and staffing of the finance department. Additionally, information about next year's budget and the City Manager's plan for the budget was discussed. This included noting dates of the upcoming meetings to be held.

4. Presentation of 1st Quarter Data

Joyce Garland, Budget and Internal Audit Program Director discussed the results of operations from the first quarter of fiscal year 2016. Various line items were discussed, noting variances from the budget expectations. It was noted that the presentation to the IAPC was the same presentation which was given to the Mayor & Council at a recent meeting. The caps on tax rates imposed by the City's charter was discussed.

5. Update on presentation of Cost Allocation Subcommittee Report to CWAC

Jim Hannley gave an update, noting that the Citizens Water Advisory Committee had to postpone its meeting until December 3, 2015.

6. Call to the Audience

There was no audience.

7. Future Agenda Items

The Commission discussed how it could focus its future agenda items on projects related to performance objectives rather than compliance auditing. There was some discussion of what is the definition of a performance audit and performance management is.

Adjournment: 4:40 P.M.