

### Audit Committee

02/23/2026

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Meeting Date

05/11/2026

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Date Minutes Were Approved

*Max White*  
Max White (May 11, 2026 13:32:49 PDT)

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Chair

### CERTIFICATION AND ATTESTATION

I hereby certify that the accompanying document is a true and correct copy of the minutes of the aforementioned meeting. I further certify that the meeting was duly called and held, and that the quorum was present.

*Emily Soria*  
Emily Soria (May 11, 2026 11:41:48 PDT)

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Staff Liaison



**MINUTES OF THE AVONDALE AUDIT COMMITTEE**  
CITY OF AVONDALE, ARIZONA  
SONORAN CONFERENCE ROOM  
February 23, 2026

A **Regular Meeting** of the Audit Committee of the City of Avondale, Arizona was convened at 11465 West Civic Center Drive in open and public session at 10:00 a.m.

**Voting Members Present:** Chair White; Committee Member Nielson; Committee Member Solorio; Committee Member Cook; Committee Member Pacheco.

**Non-Voting Members Present:** Committee Member Corbin and Committee Member Weatherless.

**Members Absent:** None.

**Other Municipal Officials Present:** Nicholle Harris, City Attorney; Barbara Coppage, City Auditor; Maggie Lam, Accounting Manager; Kim Grant, Controller, and Emily Soria, City Clerk Specialist.

**Other Officials Present:** Jack Reagan, Managing Director; Reina Hernandez, Consulting Manager; and Brittney Williams, external auditors.

**Audience:** No members of the public were present.

- 1. CALL TO ORDER BY CHAIR**
- 2. ROLL CALL BY THE STAFF LIAISON**
- 3. UNSCHEDULED PUBLIC APPEARANCES**
- 4. MINUTES**

Committee Member Solorio moved to approve December 4, 2025, meeting minutes; Committee Member Pacheco seconded the motion.

Upon vote, the motion was carried unanimously 5 to 0.

Chair White	Aye
Committee Member Nielson	Aye
Committee Member Solorio	Aye
Committee Member Cook	Aye
Committee Member Pacheco	Aye
Committee Member Corbin	Non-Voting Member
Committee Member Weatherless	Non-Voting Member

**5. DISCUSSION OF AUDITS CLOSED THIS QUARTER**

Barbara Coppage, City Auditor, introduced Jack Reagan, Managing Director at UHY Advisors Mid-Atlantic, Inc., and Reina Hernandez, Consulting Senior Manager at UHY

Advisors Mid-Atlantic, Inc., who shared the findings and recommendations from the Vendors Master File and Accounts Payable Internal Audit Report.

Mr. Reagan and Ms. Hernandez presented an overview of the testing process using data collected from the City's financial system. The review specifically covered governance, vendor selection, onboarding and contract management, performance monitoring, surplus property and disposition management, as well as invoice approval and payment processing.

Mr. Reagan discussed the gaps between the written policies and actual practices. Routine data cleanup cycles were recommended for the vendor master file. The best time to capture accurate data is at initial entry, and reviewing the vendor master file controls annually ensures data stays current and complete. The City of Avondale performed well but could benefit from minor adjustments. The third area discussed was to ensure that non-city employees adhere to the same conflict of interest disclosures as city employees. A discussion followed.

Committee members had an opportunity to comment and ask questions.

Chair White asked about contract management issues. Mr. Reagan identified incomplete feeder system data as the main gap and suggested running expiring contract reports at 180, 90, and 60 days to track renewals or initiate RFPs.

Chair White also asked whether expired contracts were being removed. Ms. Hernandez said this is not part of current policies. Ms. Coppage stated Finance is working on the recommendation. Ms. Weatherless explained that contract data was moved from Munis to Excel, and expired contracts with open purchase orders were kept, but this practice is changing following Legal's guidance. The group discussed using Excel spreadsheets for tracking.

Vice-Chair Cook inquired if there is a hard control that prevents the creation of further purchase orders once the contract dollar amount is reached. Mr. Hernandez advised that control is in place. Vice-Chair Cook further inquired if the purchase orders are liquidated if left open for a period. Ms. Coppage acknowledged they are reviewed at the end of the fiscal year.

Ms. Coppage discussed segregation of duties, noting the auditors reviewed this at the role level and not the permission level that would render an informed decision. This will be reviewed for a future audit.

Chair White discussed the recommendations for deactivating unused vendors, updating profiles to ensure all critical data is valid, and formal reviews of regular vendors with single or limited payments. Knowing the expected duration of vendor relationships in Munis helps, but missing information should be prioritized due to concerns about payment errors, fraud, and segregation of duties. Ms. Coppage advised the procurement area started cleaning up old vendors, especially those transferred from Eden to Munis. Progress is steady, as deactivation requires careful review to avoid mistakes. Ms.

Coppage will follow-up on this as part of the Status of Prior Audit Recommendations project.

Vice Chair Cook discussed fraud prevention measures, including vendor master file controls and segregation of duties for changes to vendor payment methods such as address or account updates to reduce fraud risk. Ms. Hernandez reviewed who can enter or modify vendor information, tested the process, and checked if the same person handled both entry and first payment. A discussion ensued.

## **6. AUDIT STATUS REPORT**

The City Auditor presented an overview of ongoing projects from the FY2026 approved Audit Plan. Audit projects closed this quarter were presented to the Audit Committee. This item was for discussion only.

Barbara Coppage, City Auditor, updated the committee on the Audit Report Status. The Integrity Line received seven reported issues: some are with the Attorney's Office, two with Human Resources and the rest are closed.

Ms. Coppage mentioned that she is working on the Citywide Risk Assessment project. ADA web requirements were discussed, and Mr. Corbin shared that the City is close to purchasing a program capable of converting large PDF documents to make them ADA compliant. Additionally, the Aquatic Center supplied data on daily physical attendance, addressing a query from the previous meeting. Representatives from Development Services and the Police Department would be attending an Employee Presentation that will include a fraud component as previously inquired from the Audit Committee.

## **7. EXTERNAL AUDITOR UPDATE**

The City's external auditors for the Annual Consolidated Financial Report provided an update. This item was for discussion only.

Brittney Williams, Audit Partner at HeinfeldMeech, delivered an overview of the External Financial Statements and provided background information regarding the firm and relevant auditing standards.

Ms. Williams presented the "Audit Timeline FY 2025" slide, detailing audit reports and their filing dates. She confirmed that all reports were filed on time. With the commencement of a new fiscal year, a preliminary report is anticipated by May 2026. Further, Ms. Williams discussed three subsequent slides pertaining to the Independent Auditor's Report, emphasizing that all financial statements received a clean opinion and she verified proper utilization of Highway User Revenue Fund (HURF) monies. The final slide summarized key aspects of the audit, and would include any findings, significant deficiencies, material weaknesses, or instances of noncompliance relating to financial statements, federal awards, and programs.

Additionally, Ms. Williams shared three resource slides for elected officials from the Government Finance Officers Association, the American Institute of Certified Public

Accountants – Government Financial Literacy, and HeinfeldMeech, along with contact information for herself and Mr. Young.

Committee members were invited to provide feedback and ask questions. Mr. Corbin acknowledged Ms. Lam and Ms. Weatherless for their efforts, which contributed to achieving a clean audit report for the second consecutive year.

Ms. Williams addressed the 2025 implementation of GASB 101 Financial Report requirements concerning compensated absences. She commended Ms. Lam for her diligent collaboration in updating employee leave records to achieve compliance. In response to Vice Chair Cook’s inquiry, Ms. Williams indicated that only minimal changes to the financial reporting model are expected.

Furthermore, in addressing questions about the compliance supplement for single audits, Ms. Williams noted that the Office of Management and Budget (OMB) released the document later than anticipated; nonetheless, timely filing of reports was achieved. She expressed optimism that the compliance supplement will be issued on schedule this year.

## **8. ADJOURNMENT**

Ms. Coppage is working on meeting dates for the Audit Committee and will reach out with proposed dates soon. Preliminarily, the proposal is to have one meeting every quarter.

Chair White noted the next meeting is scheduled for Monday, May 11, 2026 at 10:00 a.m.

There being no further business before the Committee, Committee Member Pacheco moved to adjourn the Regular Meeting; Committee Member Solorio seconded the motion.

Upon vote, the motion was carried unanimously 5 to 0.

Chair White	Aye
Committee Member Nielson	Aye
Committee Member Solorio	Aye
Committee Member Cook	Aye
Committee Member Pacheco	Aye
Committee Member Corbin	Non-Voting Member
Committee Member Weatherless	Non-Voting Member

Meeting adjourned at 10:46 a.m.