



# Audit Committee Meeting

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# Call Open Meeting To Order

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# 1. Presentation and Discussion of Audit Reports With No Findings:

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# Audit Reports With No Findings

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**Opinion:** Key internal controls are satisfactory.

- a. Unannounced Cash Count #2
- b. Unannounced Cash Count #3
- c. Unannounced Petty Cash Count #1



## **2. Presentation and Discussion of Audit Reports With Findings:**

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# Audit Reports With Findings

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**Opinion:** Key internal controls are satisfactory and/or need improvement.

- a. Annual Warehouse Inventory Counts (4)
- b. Facility Maintenance – Administration Building (3)
- c. Resaca Maintenance (4)
- d. Water & Wastewater Operations & Maintenance (9)
- e. Water Plant I (7)
- f. Water Plant II (5)



B R O W N S V I L L E  
P U B L I C U T I L I T I E S B O A R D

# **3. Presentation and Discussion of Follow-up Audits – All Recommendations Implemented**

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# Follow-up Audits Implemented

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- a. Financial Services – Capital Assets
- b. Key Account Marketing





# **4. Presentation and Discussion of Follow-up Audit – Recommendations In Progress**

# Substations & Relaying

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**Objective:** To report status of management's responses to audit issued June 2023.

**Status:** Five recommendations are implemented, and two recommendations are still in progress.

## Implemented:

- #2 – Expired Contracts
- #3 – Contract Management
- #4 – Capital Assets
- #6 – Job Safety Analysis Process
- #7 – State Inspections

## In Progress:

- #1 – Procedures/Work Tasks\*
- #5 – Inventory Controls



# Adjournment

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