

**Cuyahoga Falls City Council**  
**Minutes of the Finance and Appropriations Committee Meeting**

**January 3, 2017**

**Members:** Carol Klinger, Chair  
Russ Iona  
Mike Brillhart

Mrs. Klinger called the meeting to order at 6:54 p.m. All members were present.

The minutes from the November 14, 2016 and November 21, 2016 meetings were approved as written.

**Legislation Discussed**

Temp. Ord. A-113

**Discussion:**

**Temp. Ord. A-113**

An ordinance authorizing the Finance Director to enter into a contract or contracts with James G. Zupka CPA, Inc., and declaring an emergency.

Mrs. Klinger stated that, in the fourth quarter of last year, the City had to pay additional money to the State Auditor for their audit. At that time, the City was asked to no longer use the State's audit services. The State selects, through a bidding process, which auditor the City will use. This auditor has been designated. This is the five-year contract the State is appointing for this company.

Mrs. Klinger asked Mr. Bryan Hoffman, Finance Director, if he could confirm that this is an estimate of the hourly rate. Mr. Hoffman stated that, based on the proposal, there is an estimated number of hours to perform the audit and a dollar amount associated with it up to and not to exceed the amount on the budget information sheet that he passed out last week. If there are circumstances created where the need would arise that they would need to do further work, they would have to go back to the State's audit office and the City's offices to increase that amount. Mr. Iona asked if there will be much difference in terms of the presentation of information between an audit by the State and an audit by a private firm. Mr. Hoffman stated that it should be the same. The State's audit office does not have the resources available to do the audit, so they contract the service to private companies that are bound by the same rules and regulations as the State auditors. Mrs. Pyke asked if there is a date that this must be completed or would that have to put it into the legislation. Mrs. Klinger stated that this is a five-year contract. There is a timeline as to when the audits are to be finished. Mr. Hoffman stated that the State audit requires them to send a draft of the audit 150 days after the end of the fiscal year, which is about the middle of May. The City also sends the audit to the Government Finance Officers Association for an audit award that is due June 30th unless an extension is recommended by the audit firm.

Mr. Brillhart moved to bring out Temp. Ord. A-113 with a favorable recommendation, second by Mr. Iona. Motion passed (3-0).

The meeting adjourned at 6:59 p.m.