

STATE OF TEXAS §
COUNTY OF CAMERON §
TOWN OF LAGUNA VISTA §

MINUTES OF A AUDIT COMMITTEE MEETING OF THE LAGUNA VISTA TOWN COUNCIL

DATE: January 14, 2014
TIME: 5:00 p.m.
PLACE: City Hall Building

MEMBERS PRESENT: Susie Houston, Mayor
Michael Carter, Councilmember Place 1
Richard Hinojosa, Councilmember Place 6
Gary Meschi, Citizen Committee Member

Rolando Vela, City Manager
Alma Deckard, City Secretary

ORDER OF BUSINESS

1. Call to Order

Committee meeting was called to order at 5:05 pm by Alma Deckard.

2. 2012-13 FY AUDIT REVIEW - To review the 2012-13 fiscal year audit with auditors from Pattillo, Brown and Hill, L.L.P.

Pablo Bazaldua from Pattillo, Brown and Hill, LLP presented the 2012-13 fiscal year audit report to the committee.

The Town ended the September 30, 2013 year with a fund balance of \$145,711. There is still a problem with balance the report from RCI that conducts the fixed assets annual report.

Gary Meschi asked if it was average for 52% of the budget to be salaries? Pablo Bazaldua stated that compared to other entities, this is pretty standard. Payroll is always the biggest percent of any budget.

There was a management letter concerning invoices without purchase orders. Also some purchase orders were created after the invoice date.

Pablo Bazaldua stated that overall the Town had a very good and clean audit.

3. ADJOURNMENT

Committee meeting adjourned at 5:30 pm.

Michael Carter, Council Member

Attest:

Alma Deckard, City Secretary