

TRI-CITY REGIONAL SANITARY DISTRICT
Special Board Meeting Minutes
March 25, 2024

- Item # 1 President Jacques called the meeting to order at 5:16 p.m.
- Item # 2 Tim Stratton led the Pledge of Allegiance
- Item # 3 **Roll Call:** C. Asrarynezami; M. Buzan; C. Calloway; R. Jacques; M.A. Moreno; T. Stratton, Bond Counsel
Also: D. Patton (Z)
Public: M. Hoerig, Heinfeld Meech (Z); P. Jepson, Globe City Manager
- Item # 4 **Payment of Bills:**
Arizona Eastern Railroad - Fee for Easement/Right of Way: \$5,000.00.
M. Buzan moved to approve payment of this bill and to file it for audit, seconded by C. Calloway. Carried, 5-0.
- Item # 5 **Report to the Board Regarding the FY23 Heinfeld/Meech Audit:**
- Single Audit for FY23 which ended on 6/30/2023.
 - M. Hoerig - Single Audit Reporting Package contains Audit of the TRSD monthly financial statements and an Independent Auditor's (HM) Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
 - Performed in Accordance with Government Auditing Standards
 - Federal Compliance Audit (Single Audit) because TRSD received more than \$750,000 in Federal Financing in FY23.
 - Non Audit Services - the report is from the books and records of TRSD,
 - October 23 - signed letter of agreement to provide FY23 Single Audit Package
 - Electronic filing then a meeting face to face 2 days in February.
 - March 31, 2024 is the deadline for federal filing (9 months following end of FY23)
 - HM will finalize report and submit. Either A Vix or RJ can certify
 - Governance letter will be provided once Audit is certified.
 - Note 1 * # 3.4, 5 understanding of why numbers are as they are
 - Page 18, What might happen in the future that could impact the future \$\$
 - Last section, p 20
 - Clean audit - p 27 summary page, no deficiencies
 - Final – No action plan / Summary of prior year findings
 - Policies/Procedures recommended by 22 audit finalized
 - FY 24 No changes from above that will effect the general audit
 - OMB may increase threshold to 1 million/could affect requirements for a Single Audit

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M.A. Moreno made a motion to accept the audit and authorize R. Jacques to sign the General Representation Letter, seconded by C. Asrarynezami. Carried 5-0.

Item # 6 **Executive Session:** n/a

Item # 7 **Items discussed in Executive Session:** No action required.

Item # 8 **Announcements:** n/a

Item # 9 **Adjournment:** C. Calloway moved to adjourn the meeting at 6:00 p.m., seconded by C. Asrarynezami. Carried, 5-0.