



Audit Committee Meeting  
November 30, 2011, 9:00 A.M.  
ELC Board Room

**Board Attendees:** Octavio Verdeja (Board Chair); P. Morgan Hill (Audit Committee Chair), Adrian Alfonso

**Staff Attendees:** Evelio Torres, Angelo Parrino, Mercy Castiglione, Eddy Copin, Liliana Murillo, Blythe Robinson, Ana Rodriguez, Leeana Pena, Melody Thelwell and Sandra Gonzalez

<b>I. Welcome and Introductions</b>	<b>Audit Committee Chair</b>
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P. Morgan Hill, Audit Committee Chair, called the meeting to order and welcomed everyone.

<b>II. Approval of Minutes</b>	<b>Audit Committee Chair</b>
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Audit Chair, called for the approval of the meeting minutes for January 2011.

- o Motion to approve the minutes was made, seconded and passed unanimously.

<b>III. Morris, Brown, Argiz &amp; Farra Report</b>	<b>Audit Committee Chair</b>
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The accounting firm of Morris, Brown, Argiz & Farra, and LLC is conducting the ELC's single audit. Tomorrow will be the exit interview. Though we will not hear from MBAF until the end of the year; on our next audit meeting we will update the committee on the results of the MBAF Audit.

<b>IV. AWI's Internal Control Questionnaire</b>	<b>Audit Committee Chair</b>
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AWI's Internal Control Survey was segmented. The administrative section was reviewed and discussed by the Audit Committee. All questions of the survey have been answered correctly in accordance with the Coalition's Internal Control.

<b>V. Payroll Risk Assessment</b>	<b>Audit Committee Chair</b>
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The Coalition has conducted a Payroll Assessment Process.

- Documentation of the payroll process was reviewed.
- Segregated job duties
- Employees must submit a bi-weekly time sheet (ADP)
- Timesheet which exceeds 40 hours a week is reviewed by a payroll analyst.
- ELC's policy and procedures has been updated to include new safeguards which have been implemented.

<b>VI. Adjourn</b>	<b>Audit Committee Chair</b>
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