

**CITY OF MAPLE VALLEY, WASHINGTON  
CITY COUNCIL  
MINUTES OF SPECIAL MEETING  
JULY 8, 2009**

Maple Valley City Hall  
22035 SE Wax Road, Suite 5

City Councilors attended the State Auditor's Exit Conference held at City Hall in conjunction with the regular Audit Committee Meeting. The meeting was convened at 5:30 p.m.

Councilors present were: Layne Barnes (arrived at 5:33 p.m.), Noel Gerken, Linda Johnson, Victoria Laise Jonas, Dave Pilgrim, and Mayor Laure Iddings.

State Auditors present were: Assistant State Auditor Alphonson Buechl, Auditor in Charge Allan Netherton

City staff members present were: City Manager David Johnston, Finance Director Tony McCarthy, Accountant Sandy Nesper, City Attorney Christy Todd, and City Clerk Irvaleene Moni.

The Auditor reported no findings.

Exit items were noted regarding Golf Course operations, with recommendations for increasing cash controls. The auditor explained that exit items are low risk, "housekeeping items," identified for management's consideration.

A Management Letter was also presented, which noted some area's in which the City's internal controls could be improved, but were not significant enough to include in the Auditor's report. Mr. Netherton explained that a Management Letter is a communication tool to make the organization aware of potential situations. Mr. Netherton noted that certain Councilors serve on the Board of Directors and/or are officers of certain non-profit agencies. The Management Letter recommended that Council members disclose business interests to the Public Disclosure Commission, exclude themselves from voting on funding for those business interests, and ensure that they are in compliance with the City's Code of Ethics. The Auditor recommended a line-item exclusion during approval of the City budget if a Councilor holds a position of influence in an organization and that organization receives any funds from the City and that the record of exclusion be appropriately documented. There was brief discussion regarding possible future improvement measures in this area.

Councilors and Mr. Johnston thanked the Auditors for the presentation. Mr. Johnston expressed appreciation for the auditing process as a means to provide confidence to the public.

The Exit Conference was concluded at 5:59 p.m. and the Audit Committee members met for their customary review of expenses and vouchers.

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Irvalene M. Moni, CMC, PRP  
City Clerk