

Westfield City Council

Members

Troy Patton,
Rebecca Ogle,
Ryan Watson,



CITY OF WESTFIELD, IN
AuditCommittee_Meeting_Agenda_12_01_2021

Wednesday, December 01, 2021 at 08:45 AM

BOARD OR COMMISSION: Audit Committee

MEETING DATE: Wednesday, December 01, 2021 at 08:45 AM

MEETING PLACE: Westfield City Hall- Assembly Room

Resolution 21-138: Audit Committee of the City of Westfield, Establishing Factors to Select a Certified Public Accountant

Adoption Consideration: December 1, 2021

Documents: [Resolution 21-138](#)

RESOLUTION NO: 21-138

**A RESOLUTION OF THE AUDIT COMMITTEE OF THE CITY OF
WESTFIELD, INDIANA, ESTABLISHING FACTORS TO
SELECT A CERTIFIED PUBLIC ACCOUNTANT**

WHEREAS. Indiana Code section 5-11-1-24.4 allows an audited entity to request in writing that the State Board of Accounts (“SBOA”) authorize the City to (1) opt out of examinations by the SBOA: and (2) engage a certified public accountant to conduct the examinations:

WHEREAS. the City Council shall establish an audit committee ("Committee") to facilitate the selection of a certified public accountant. The Committee shall be composed of the following three (3) members: (A) One (1) member of the legislative body appointed by the legislative body. (B) One (1) certified public accountant appointed by the legislative body who is not the fiscal officer or an employee of the audited entity. (C) One (1) person appointed by the executive of the audited entity who is qualified due to an involvement with financial matters. and who is not the fiscal officer or an employee of the audited entity:

WHEREAS. the Committee shall establish factors to evaluate the audit services provided by a certified public accountant. including: (i) experience: (ii) ability to perform the required services: (iii) capability to follow the guidelines and standards adopted by the SBOA: (iv) ability to timely complete all necessary components of the examination: and (v) any other factors considered necessary by the Committee:

WHEREAS. the Committee shall publish notice of a request for proposals under IC 5-3-1 that includes: (i) a brief description of the audit requirements: (ii) a time frame: (iii) application procedures: (iv) evaluation criteria: and (v) any other items considered necessary by the audit committee:

WHEREAS. the Committee shall evaluate the proposals submitted by qualified certified public accountants. If compensation is a factor. it may not be the sole factor used to evaluate proposals: and

WHEREAS. the Committee shall rank and recommend in order of preference not fewer than three (3) certified public accountants considered most highly qualified on the factors established by the Committee. If fewer than three (3) certified public accountants respond to the request for proposals. the Committee shall recommend the remaining qualified certified public accountants in order of preference.

NOW, THEREFORE, BE IT RESOLVED by the Audit Committee of the City of Westfield, Indiana, meeting in regular session as follows:

Section 1. Factors Established. Pursuant to Ind. Code 5-11-1-24.4(c)(2)(A). the Committee hereby adopts the following factors to evaluate the audit services provided by a certified public accountant:

- (i) experience;
- (ii) ability to perform the required services;
- (iii) capability to follow the guidelines and standards adopted by the stateboard of accounts:

- (iv) ability to timely complete all necessary components of the examination: and
- (v) price to complete all necessary components of the examination.

Section 2. This Resolution shall be in full force and effect from and upon its adoption and in accordance with Indiana law.

ALL OF WHICH IS ORDAINED THIS 1st DAY OF December, 2021.

WESTFIELD AUDIT COMMITTEE

Voting For

Voting Against

Abstain
