



CITY OF GLENDALE, CALIFORNIA
Internal Audit

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City of Glendale Audit Committee
141 North Glendale Avenue, Room #346
Glendale, California 91206

July 28, 2022

Honorable Mayor Ardy Kassakhian and Members of the City Council
City of Glendale
613 E. Broadway, Room 200
Glendale, CA 91206

Re: Audit Committee Annual Report for Fiscal Year 2021-22

Dear Mayor Kassakhian and City Council Members:

Each year, the Audit Committee must report our actions and activities to the City Council per Glendale Municipal Code Section 2.82.100. The purpose of this memo is to communicate our activities for the period of July 1, 2021, to June 30, 2022.

The Audit Committee met four times during Fiscal Year 2021-22 where we were provided with financial updates and internal audit activity reports. In 2018, the Audit Committee started to conduct paperless meetings in keeping with the City Council's priorities of fiscal responsibility and sustainability. I am pleased to report that the paperless meeting methodology enabled seamless transitions between conducting the audio/video conference and in-person public meetings. Two of these four meetings were conducted with a combination of in-person and call-in methods due to COVID-19 social distancing requirements, one meeting was 100% virtual, and one meeting was 100% in-person at the City Council Chambers. Besides these regular meetings, I have also worked with City staff regularly via email sharing my thoughts on emerging risks and concerns and receiving clarification from staff on questions.

The Audit Committee assists the City Council by reviewing financial information and management reports, and by providing independent recommendations regarding the scope, priority, and methods of audit related activities within the City. Despite the evolving situation with the COVID-19 pandemic, the Audit Committee continued to carry-out its responsibilities during this unprecedented time.

The *financial* activities by the Audit Committee include:

- 1) Received audit communications from CliftonLarsonAllen, LLP on their responsibilities, scope, and activities for the annual audit of the City for the period ending June 30, 2021.
- 2) Received and reviewed the Comprehensive Annual Financial Report for the fiscal year ending June 30, 2021.
- 3) Received financial and budgetary reports from the Finance Department and City Management.

The *internal audit* activities by the Audit Committee include:

- 1) Received and reviewed the fiscal year 2020-21 work plan status update, the fiscal year 2021-22 Internal Audit annual work plan, and monitored progress in addressing the risk priorities for the fiscal year ending June 30, 2022.
- 2) Reviewed internal audit reports as they were issued, were briefed on all completed audit assignments by Internal Audit staff and department representatives, reviewed the progress of quarterly follow-up activities, and discussed the action plan related to outstanding audit issues reaching specified criteria.
- 3) Monitored the types of projects performed by Internal Audit staff to ensure ongoing independence in the internal audit function.

The Audit Committee members wish to express our appreciation to City staff that support our efforts and keep us informed of events and issues in the City. We look forward to continuing to serve the interests of the City of Glendale in the coming year.

Respectfully submitted,



Zareh Amirian
Chair, Audit Committee

Audit Committee Members:

Edmund Khashadourian

Rosevart Nazarian (Appointed on July 27, 2021)

Alejandro Parajon