



AGENDA

Audit Advisory Committee

REGULAR MEETING

January 8, 2026 ~ 6:00 pm

Blue Lion 101 N 2nd St, Fort Smith, AR 72901

CALL TO ORDER

ITEMS OF BUSINESS

I. Approve Meeting Minutes from 7/10/25

II. Audit Plan

1. Baker Tilly Water & Sewer Risk Assessment 2025
2. Proposed 2026 Audit Plan

III. Charters

1. Audit Advisory Committee Charter
2. Internal Audit Charter

IV. Round Table / Questions / Recommendations

ADJOURN

City of Fort Smith, AR
Audit Advisory Committee Meeting

6:00 pm, July 10, 2025
Blue Lion ~ Room 2
101 N 2nd St, Fort Smith, AR 72901

In Deana Infield's absence, Lavon Morton nominated Director, Neal Martin to act as the Chairman for tonight's meeting, all were in favor, none opposed.

Meeting called to order by: Director Neal Martin **Time:** 6:07PM

Member Roll Call:

Deana Infield, Chairperson 11/30/2027 (absent)	
Russell Bragg 11/30/2026	Director, Neal Martin, 11/30/2025
Ed Ralston 11/30/2025 (absent)	Director, Christina Catsavis 11/30/2025
Lavon Morton 11/30/27	Director, Andre Good, 11/30/2027

Internal Audit

Christi Fisher, Staff Auditor
Lucretia Perkins, Utility Auditor
Tammey DiMatteo, Admin Coordinator

Guests: None

Open Session

I. Approve Meeting Minutes from 6/12/25

Director Andre Good made a motion to approve the meeting notes and was seconded by Director Christina Catsavis. Meeting minutes approved unopposed.

II. Discuss Audit Charter, Audit Advisory Committee Charter, and Policy Manuals

A request was made by the committee for Christi to redraft the Charters to align with the IIA & GAO Standards and send them to the Committee for review and discuss at the next meeting. Policy Manuals were not reviewed at this time.

III. Discuss Internal Audit position & outsourced Baker Tilly items

One candidate was interviewed at the last Board meeting; no action was taken. Two more are scheduled to be interviewed after the Study Session on July 15th during a special meeting.

It is the recommendation of the Audit Advisory Committee for Baker Tilly to start working on a risk assessment for Utilities only.

IV. Roundtable / Questions / Recommendations

Next meeting has been set for October 23, 2025, at Blue Lion 6:00 PM. Meeting invites will be sent to all.

V. Adjourn

Motion made by Director Christina Catsavis, seconded by Lavon Morton. Meeting adjourned at 7:32 PM