

Form Name: Annual Reports for Boards, Commissions and Similar Entities  
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## 2024 Annual Report For Boards and Commissions

<b>Name of Board/Commission</b>	Audit Committee
<b>Current members (indicate chair, vice-chair, etc.)</b>	1. Joseph Kearfott, Chair 2. Samuel M. Bemiss 3. W. Lee Chaney, III 4. Donald T. Cowles 5. Daniel E. Howell 6. Councilwoman Kristen Nye 7. Councilwoman Ellen Robertson
<b>Is there any proposed legislation on which the board or commission recommends that the City Council or the General Assembly act?</b>	No
<b>Meeting Dates of meetings held in 2024</b>	1. April 10, 2024 2. July 16, 2024 3. December 10, 2024
<b>Is there any information that may have been requested by the standing committee to which the board or commission is assigned to report?</b>	No
<b>Is the 2024 meeting attendance record included?</b>	Yes - Select Yes to upload documents  <a href="https://www.formstack.com/admin/download/file/17554339071">https://www.formstack.com/admin/download/file/17554339071</a>
<b>Is a copy of the body's current by-laws or rules of procedures attached?</b>	Yes - Select Yes to upload documents  <a href="https://www.formstack.com/admin/download/file/17554339073">https://www.formstack.com/admin/download/file/17554339073</a>
<b>New Projects</b>	See attached memo
<b>If there is additional information the body would like to share, please upload the documents or share in the box below.</b>	<a href="https://www.formstack.com/admin/download/file/17554339075">https://www.formstack.com/admin/download/file/17554339075</a>
<b>Long Answer</b>	See attached memo

# Attendance Record 2024

X = Present

		January	February	March	April 10, 2024	May	June	July 16, 2024	August	September	October	November	December 10, 2024	#
1	Bemiss, Samuel				X								X	2
2	Chaney III, W. Lee				X		X						X	3
3	Cowles, Donald				X								X	2
4	Howell, Daniel				X		X							2
5	Kearfott, Joseph				X		X						X	3
6	Nye, Kristin				X		X						X	3
7	Robertson, Ellen				X		X						X	3
8														0
9														0
10														0
11														0
12														0
13														0
14														0
15														0
16														0
17														0
18														0
19														0
20														0
21														0
22														0
23														0
24														0
25														0
# in Attendance:		0	0	0	7	0	0	5	0	0	0	0	6	

**AUDIT COMMITTEE  
ELECTRONIC COMMUNICATIONS POLICY**

**I. Participation by Electronic Communication Means and All-Virtual Meetings.**

**A. Purpose.** The purpose of this policy is to comply with the requirements of section 2.2-3708.3(D) of the Code of Virginia to allow for and govern (i) participation by one or more members of the City of Richmond, Virginia Audit Committee (the “Audit Committee”) in meetings of the Audit Committee by electronic communication means and (ii) all-virtual public meetings of the Audit Committee. All proceedings pursuant to this policy shall be performed in accordance with section 2.2-3708.3 of the Code of Virginia, as that statute may hereafter be amended.

**B. Application and Limitations.**

1. This policy shall be applied strictly and uniformly, without exception, to all members of the Audit Committee and without regard to the identity of the member requesting remote participation or the matters that will be considered or voted on at the meeting.
2. Participation by a member of the Audit Committee in a meeting by electronic communication means due to a personal matter shall be limited each calendar year to two meetings or 25 percent of the meetings held per calendar year rounded up the next whole number, whichever is greater, of the Audit Committee.
3. All-virtual public meetings shall be limited each calendar year to two meetings or 25 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater, of the Audit Committee, and no all-virtual public meeting shall be held consecutively with another all-virtual public meeting of the Audit Committee.

**C. Electronic Communication and All-Virtual Public Meetings.** When used in this policy, the term “electronic communication” has the meaning ascribed to it by section 2.2-3701 of the Code of Virginia, as that statute may hereafter be amended. When used in this policy, the term “all-virtual public meetings” shall be construed in accordance with section 2.2-3708.3(C) of the Code of Virginia.

**D. Approval Process for Participation by Electronic Communication Means.**

1. An Audit Committee member must notify the Chair of the Audit Committee and the Office of the City Auditor by e-mail or other written communication before the meeting that the Audit Committee member is unable to attend.
2. No Audit Committee member may participate in a meeting by electronic communication means unless the Audit Committee member requests and the Audit Committee approves the participation in accordance with the provisions of this section I(D).
3. An Audit Committee member may request to participate in a meeting by electronic communication means due to (i) a personal matter, provided that the Audit Committee member identifies with specificity the nature of the personal matter, (ii) a temporary or permanent disability or other medical condition that prevents the Audit Committee member's physical attendance, (iii) a family member's medical condition that requires the member to provide care for such family member, thereby preventing the member's physical attendance, or (iv) the member principally residing more than 60 miles from the meeting location identified in the required notice for such meeting. The Audit Committee member must also notify the Chair of the Audit Committee and the Office of the City Auditor of the remote location from which the Audit Committee member would participate by electronic communication means.
4. The Audit Committee may consider a request for participation by electronic communication means only if a quorum of the Audit Committee is physically assembled at the primary or central meeting location.
5. At the meeting, the Chair of the Audit Committee shall announce the information received from the Audit Committee member pursuant to section I(D)(3) above. If the Audit Committee member's request is in all other respects in compliance with this policy's requirements, the Chair of the Audit Committee shall solicit a motion to approve or disapprove the Audit Committee member's request from the Audit Committee members physically assembled at the primary or central meeting location. Upon adoption of a motion to approve the Audit Committee member's participation by electronic communication means, the Audit Committee member shall be allowed to participate in the meeting by electronic communication means.
5. If the Audit Committee member's participation by electronic communication means is approved, the City employee assigned to provide support for the Audit Committee shall record in the meeting

minutes (i) the motion, (ii) the vote thereon, (iii) a statement (a) of the specific nature of the personal matter, (b) that a temporary or permanent disability or other medical condition prevents the Audit Committee member's attendance, (c) that a family member's condition requires the member to provide care for such family member, thereby preventing the member's physical attendance, or (d) that the member's principal residence is more than 60 miles from the meeting location identified in the required notice for such meeting; and (iv) the remote location from which the Audit Committee member participates in the meeting.

6. If the Audit Committee member's participation by electronic communication means is disapproved, whether by adoption of a motion to disapprove or rejection of a motion to approve, the City employee assigned to provide support for the Audit Committee shall record in the meeting minutes (i) the motion, (ii) the vote thereon, (iii) a statement (a) of the specific nature of the personal matter identified by the Audit Committee member, (b) that the Audit Committee member stated that a temporary or permanent disability or other medical condition prevents the Audit Committee member's attendance, (c) that a family member's condition requires the member to provide care for such family member, thereby preventing the member's physical attendance, or (d) that the member's principal residence is more than 60 miles from the meeting location identified in the required notice for such meeting; and (iv) the remote location from which the Audit Committee member sought to participate in the meeting, and (v) the specific aspect of this policy that would be violated by the Audit Committee member's proposed participation by electronic communication means, as summarized by the Chair of the Audit Committee.

**E. All-Virtual Public Meetings.** In accordance with section 2.2-3708.3 of the Code of Virginia, the Audit Committee may hold all-virtual public meetings, provided that the Audit Committee follows the requirements of the Virginia Freedom of Information Act set forth in sections 2.2-3700 through 2.2-3715 of the Code of Virginia, with regard to meetings, and:

1. Includes in the required meeting notice an indication of whether the meeting will be an in-person or all-virtual public meeting, along with a statement notifying the public that the method by which the Audit Committee chooses to meet shall not be changed unless the Audit Committee provides a new meeting notice in accordance with the provisions of section 2.2-3707 of the Code of Virginia;
2. Provides public access to the all-virtual public meeting via electronic communication means;

3. The electronic communication means allows the public to hear all members of the Audit Committee participating in the all-virtual meeting and, when audio-visual technology is available, to see the members of the Audit Committee as well;
4. Provides a phone number or other live contact information to alert the Audit Committee if the audio or video transmission of the meeting provided by the Audit Committee fails, the Audit Committee monitors such designated means of communication during the meeting, and the Audit Committee takes a recess until public access is restored if the transmission fails for the public;
5. Makes available to the public in electronic format a copy of the proposed agenda and all agenda packets and, unless exempt, all materials furnished to members of the Audit Committee for a meeting at the same time that such materials are provided to the members of the Audit Committee;
6. If applicable, affords the public the opportunity to comment through electronic means, including by way of written comments, at those public meetings when public comment is customarily received;
7. Ensures that no more than two members of the Audit Committee are together in any one remote location unless that remote location is open to the public to physically access it;
8. If a closed session is held during an all-virtual meeting, resumes transmission of the meeting to the public before the Audit Committee votes to certify the closed meeting as required by subsection D of section 2.2-3712 of the Code of Virginia; and
9. Ensures that minutes of all-virtual public meetings held by electronic communication means are taken as required by section 2.2-3707 of the Code of Virginia and include the fact that the meeting was held by electronic communication means and the type of electronic communication means by which the meeting was held. If an Audit Committee member's participation from a remote location pursuant to this section I(E) is disapproved because such participation would violate this policy, such disapproval shall be recorded in the minutes with specificity.



**Office of the City Auditor (OCA)**

*Richmond City Council*

**MEMORANDUM**

**TO:** The Honorable Richmond City Council Members

**FROM:** Joseph Kearfott, Chairperson  
Audit Committee

**DATE:** February 5, 2025

**COPIED:** Riad Ali, City Auditor

**SUBJECT:** **Audit Committee 2024 Annual Activity Report**

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On behalf of the Audit Committee, I'm pleased to present to you the attached 2024 Annual Activity Report. This report reflects all activity for the Calendar Year (CY) 2024.

Thank you for your support and we look forward to continuing to serve the City as members of this body. If you require additional information, we may be contacted through the Audit Committee Secretary, Ms. Rochelle Carter at 804-646-5632.

c: Audit Committee Members  
Office of the City Clerk

## AUDIT COMMITTEE

### ENACTED

Chapter 2, Article V, Division 13 of the Richmond City Code

(Ord. No. 83-248-224, adopted November 14, 1983; Ord. No. 86-122-84, adopted April 28, 1986; Ord. No. 2009-90-100, adopted June 8, 2009; Ord. No. 2010-32-50, adopted March 8, 2010; Ord. No. 2011-144-154, adopted September 12, 2011; Ord. No. 2016-094, adopted April 11, 2016)

### COMPOSITION

The Audit Committee shall consist of seven members to be appointed by the City Council. Two of these seven members shall be members of the Council appointed to serve terms coincident with their terms as members of the City Council. The remaining five members shall be appointed from the business community of the City. Of these five members appointed from the business community of the City, at least one shall be licensed by the State Board of Accountancy as a Certified Public Accountant, at least one shall be a lawyer admitted to the Virginia State Bar, and at least one shall have experience in the financial services industry.

(Assigned to the Organizational Development Standing Committee)

### OBLIGATION

The duties of the Audit Committee shall be the following:

1. Reviewing of significant financial information for appropriateness, reliability and timeliness;
2. Ascertaining the existence and adequacy of accounting and internal control systems and the adequacy of safeguards for the assets of the City;
3. Overseeing audit functions;
4. Making recommendations to the council concerning the selection and termination of external auditors;
5. Reviewing annual financial reports of the City and results of audit examinations;
6. Evaluate internal control functions;
7. Reviewing interim financial information;
8. Evaluating financial management systems and results of the City operations;
9. Reviewing and approving the annual work plan of the Office of the City Auditor.

### MEETINGS, AGENDA, MINUTES

The Audit Committee met three (3) times during CY 2024. All meetings were conducted as a Hybrid.

The Committee's Agendas and Minutes are on file at the City Clerk's Office and were sent as required throughout the year.

### TERM OF OFFICE



Council members shall succeed themselves no more than two times, and citizen members shall not be allowed to succeed themselves more than two times. All appointments of citizen members shall be for terms of three years.

**COMMITTEE MEMBERS**

- Chair **Joseph Kearfott**, *term expires 4/7/25*
- Samuel Bemiss**, *term expires 11/28/26*
- W. Lee Chaney, III**, *term expires 7/25/26*
- Donald Cowles**, *term expires 5/7/25*
- Daniel E. Howell**, *term expires 9/28/25*
- The Honorable Kristen Nye**, *term expired 12/31/24*
- The Honorable Ellen Robertson**, *term expired 12/31/24*

**ACCOMPLISHMENTS**

1. The Committee reviewed a total of 10 audit reports in 2024.
2. The Committee reviewed the work of the External Auditors related to the FY 2024 ACFR and Single Audit progress.
3. The FY 2024 Audit Plan was reviewed and approved.
4. Reviewed personal property tax delinquencies.
5. Reviewed summary updates from the Inspector General’s Office.
6. Approved a new Electronic Communications Policy for the Audit Committee meetings.

**AUDIT REPORTS reviewed during CY2024:**

<b>Report #</b>	<b>Area</b>	<b>Title</b>	<b>Year &amp; Month Issued</b>
2025-06	Public Works / Public Utilities	<u>Streetlight Division Maintenance (Phase I)</u>	2024-12
2025-05	Public Utilities	<u>Citywide Warehousing and Inventory Management - DPU Wastewater Treatment Plant Warehouse (Phase II)</u>	2024-11
2025-04	Citywide	<u>Quarterly Open Recommendations Follow-up (FY25Q1)</u>	2024-10
2025-03	Public Utilities	<u>Citywide Warehousing and Inventory Management - DPU Main Warehouse (Phase I)</u>	2024-10
2025-02	Citywide	<u>Quarterly Open Recommendations Follow-up</u>	2024-07
2025-01	Citywide	<u>APA Comparative Cost Analysis FY23</u>	2024-07
2024-10	Information Technology	Cyber Security Assessment (Confidential -FOIA Exempt)	2024-06
2024-09	Procurement Services	<u>Follow-Up - Active Vendor Deactivation Process</u>	2024-06
2024-08	Citywide	<u>Continuous Auditing</u>	2024-04
2024-07	Finance	<u>Non-Audit Services: Meals Tax Delinquent Notifications</u>	2024-04