

**Audit Entrance Meeting  
Neighborhood Center Conference Room 13  
200 S. Cruse Avenue, Helena, MT  
Monday, October 17, 2011, 12:00 Noon**

**Members present:** Debbie Havens, Rachel Haberman, Daniel Pocha, Helen Fandrich, Brian Garrity, Jerry Loendorf, and Joan Anderson

**Staff present:** Gene Leuwer, Jan Kalgaard, Janet Pallister, Mo Leo, Danielle Tyran, Rose Felter, and Jason White

**Auditors present:** Paula Jacques

Debbie Havens welcomed everyone and called the meeting to order at 12:09 pm. Introductions were made around the room.

Debbie Havens asked for public comment on any item on the agenda with none given.

Gene relayed that Anderson ZurMuehlen is about to perform Rocky Mountain Development Council, Inc.'s audit for the fiscal year ending June 30, 2011. As part of the process governed by federal rules and regulations, an entrance interview with Board members and staff is customary.

Paula Jacques will be managing the technical work on the audit and reported she has a full staff ready to begin. Paula has had good meetings and discussion with Jan that will prepare all for the work ahead to load the portal and request supporting documentation. The audit exit will take place in mid-December, if everything goes as planned.

Jan reported there are two pieces to the audit – the first part is compliance review and supporting documentation. When they do the compliance audit, they look at thirteen compliance components. Phase two is the audit of the consolidated financial statement. Every program isn't audited every year, but all will be in a three year period. CSBG, Homelessness, Weatherization and CDBG will be audited this year with senior programs next year. Within the financial portion of the audit, Anderson ZurMuehlen also looks at the housing program's related entities because most meet the requirement to be consolidated into RMDC's financial statements. Jan stated the Board meeting scheduled for December 15<sup>th</sup>, will be moved ahead to December 22<sup>nd</sup>. The plan is for the audit exit to be held on December 20, 2011.

Debbie asked if anyone had additional questions for the auditors before staff was dismissed with none given. Staff was dismissed, so the Board could discuss any concerns or ask further questions of the auditors.

Respectfully submitted,



Sheila Dennehy  
Executive Assistant

Approved by Rocky Mountain Development Council, Inc.'s Board of Directors:



Daniel Pocha  
Secretary/Treasurer

Date: 11-17-11