

1 **TOWN OF EASTON, MARYLAND**
2 **Audit Outbrief**

3
4 February 6, 2012

5
6 **PRESENT AT CONVENING**
7

8 Mayor Robert C. Willey 12 Councilmember Pete Lesher
9 Council President John F. Ford 13 Councilmember Leonard E. Wendowski
10 Councilmember Kelley K. Malone 14 Councilmember Megan M. Cook

11
15 **IN ATTENDANCE**
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17 Town Manager Mr. Robert F. Karge, Town of Easton Finance Officer Ms. Carol Callahan, Mr.
18 Matthew E. Birkelien, CPA, Partner, Clifton Gunderson LLP and Town Clerk Mrs. Kathy Ruf.
19

20 **CONVENING**
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22 The Mayor and Council met in a Special Audit Outbrief Session at 5:30 p.m. in Council
23 Chambers. Council President John Ford called the meeting to order.
24

25 **AUDIT PRESENTATION**
26

27 Mr. Karge introduced Mr. Birkelein.
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29 Mr. Birkelien discussed the merger and stated that they will be referred to as Clifton Larson
30 Allen as of December 2012.
31

32 Mr. Birkelien discussed the Independent Auditor's Report. He stated that it was prepared in
33 general accounting standards. He presented the audited financial statements and reviewed
34 financial highlights FY June 30, 2011.
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36 Mr. Birkelein discussed internal audit controls and the segregation of duties issue due to limited
37 staff.
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39 Mr. Birkelein stated there was one major change in terms of fund balance and how they are
40 defined.
41

42 He stated that they had performed a single audit and submitted a clean audit opinion.
43

44 Ms. Malone joined the meeting at 5:40 p.m.
45

46 Mr. Birkelein stated that he is required to disclose deficiencies.
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48 Mr. Karge thanked Mr. Birkelein for coming to report to the Council.
49

50 **ADJOURN**
51

52 President Ford adjourned the Audit Outbrief meeting at 5:43 p.m.
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Kathy M. Ruf, Town Clerk