

**Regular Meeting of the Audit Committee
October 23, 2025 at 2:00 PM
Finance Conference Room, City Hall
200 Lincoln Avenue
MINUTES**

1. Call to Order

The Regular Meeting of the Audit Committee was called to order by Diane Rubin, Chair at 2:06 PM, on Thursday, October 23, 2025, in the Finance Conference Room, City Hall, 200 Lincoln Avenue, Santa Fe, New Mexico.

2. Roll Call

MEMBERS PRESENT

Steven Johnson
Diane Rubin
Bill Keller

MEMBERS EXCUSED

Adolfo Montoya
Elizabeth Travis

OTHER PARTICIPANTS ATTENDING

Andrea Phillips, Deputy City Manager
Emily Oster, Director, Finance Department Director
Matthew Bonifer, Accounting Officer
Erminia Tapia, Business Operations Manager

3. Approval of Agenda

MOTION A motion was made by Member Keller, seconded by Chair Rubin, to Approve.

VOTE The motion Passed on a roll call vote.

4. Approval of Minutes

- a. Request for Approval of the September 04, 2025, Audit Committee Meeting Minutes. (Erminia Tapia, Business Operations Manager; emtapia@santafenm.gov)

Committee Review:

Audit Committee: 10/23/2025

MOTION A motion was made by Member Keller, seconded by Member Johnson, to Amend.

VOTE The motion Passed on a roll call vote.

Amend September 04, 2025 Audit Committee Meeting Minutes to add Andrea Phillips to participants and add editorial link for Emily K. Oster to document.

5. Presentations

- a. FY25 External Audit Update. (Emily K. Oster, Finance Department Director; ekoster@santafenm.gov and Alan D. "A.J. Bowers, Jr. abowers@criadv.com).
- b. Internal Audit Status Update. (Halie Garcia, Baker Tilly; halie.garcia@bakertilly.com)

6. New Business

- a. Month-End and Year-End Close Internal Audit. (Chelsea Ritchie, Baker Tilly; chelsea.ritchie@bakertilly.com)

MOTION A motion was made by Member Johnson, seconded by Member Keller, to Approve with recommendations.

VOTE The motion Passed on a voice vote.

- b. Request for Approval of the 2026 Audit Committee Meeting Calendar. (Erminia Tapia, Business Operations Manager; emtapia@santafenm.gov).

MOTION A motion was made by Member Keller, seconded by Member Johnson, to Approve.

VOTE The motion Passed on a voice vote.

7. Public Comment

8. Matters from Staff

9. Matters from the Committee

10. Matters from the Chair

11. Next Meeting: January 22, 2026

12. Adjourn

Meeting Adjourned at 3:18 P.M.

Diane Rubin

Diane Rubin (Feb 16, 2026 11:31:01 PST)

Audit Committee Chair

Respectfully Submitted by:

ERMINIA TAPIA

Erminia Tapia, Business Operations Manager

Audit Committee Meeting Minutes 10.23.2025

Final Audit Report

2026-02-16

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