

**Regular Meeting of the Audit Committee
September 4, 2025 at 2:00 PM
Councilors' 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 2:05 PM, on Thursday, September 4, 2025, in the Councilors' Conference Room, City Hall, 200 Lincoln Avenue, Santa Fe, New Mexico.

2. Roll Call

MEMBERS PRESENT

Steven Johnson
Diane Rubin
Bill Keller
Elizabeth Travis

MEMBERS EXCUSED

Adolfo Montoya

OTHER PARTICIPANTS ATTENDING

Emily Oster, Director, Finance Department
Erminia Tapia, Finance Department

3. Approval of Agenda

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

VOTE The motion Passed on a roll call vote.

4. Approval of Minutes

- a. Request for Approval of the May 22, 2025 Audit Committee Meeting Minutes.
(Erminia Tapia, Business Operations Manager; emtapia@santafenm.gov)

Committee Review:

Audit Committee: 09/04/2025

MOTION A motion was made by Keller, seconded by Travis, to Approve. Johnson Abstained from the vote as he was not present at said meeting.

VOTE The motion Passed on a roll call vote.

5. Presentations

- a. Internal Audit Status Update. (Chelsea Ritchie, Baker Tilly; chelsea.ritchie@bakertilly.com)
- b. Finance Department Update. (Emily K. Oster, Finance Director; ekoster@santafenm.gov)

MOTION A motion was made by Keller, seconded by Johnson, to Amend agenda to hear item 6a before item 5c.

VOTE The motion Passed on a roll call vote.

- c. Audit Finding Tracking Spreadsheet. (Emily K. Oster, Finance Director; ekoster@santafenm.gov)

6. New Business

- a. Proposed Updates to FY26 Internal Audit Plan. (Chelsea Ritchie, Baker Tilly; chelsea.ritchie@bakertilly.com)

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

VOTE The motion Passed on a roll call vote.

- 7. Public Comment
- 8. Matters from Staff
- 9. Matters from the Committee
- 10. Matters from the Chair
- 11. Next Meeting: Thursday, October 23, 2025
- 12. Adjourn

Meeting Adjourned at 3:47 P.M.

ERMINIA TAPIA

Liaison

Chair

Elisabeth Martin
Stenographer