



Agenda

Regular Meeting of the Audit
Committee
May 21, 2026 at 2:00 PM
Councilors' Conference Room,
City Hall
200 Lincoln Avenue

Procedures for Audit Committee Meeting

Live Public Comment: Members of the public may provide public comment in person during Petitions from the Floor, Public Comment, Final Action on Legislation, or Public Hearings.

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Approval of Minutes
 - a. Request for Approval of the January 22, 2026 Audit Committee Meeting Minutes. (Erminia M. Tapia, Business Operations Manager; emtapia@santafenm.gov)

Committee Review:
Audit Committee: 05/21/2026

 - b. Request for Approval of the March 24, 2026 Audit Committee Special Meeting Minutes. (Erminia M. Tapia, Business Operations Manager; emtapia@santafenm.gov)

Committee Review:
Audit Committee: 05/21/2026
5. Presentations
 - a. FY2026 Internal Audit Status Update. (Halie Garcia, Baker Tilly; Halie.Garcia@bakertilly.com)
6. New Business
 - a. Current Status of Audit Tracking Sheet. (Andrea K. Phillips, Deputy City

Manager and Interim Finance Director; akphillips@santafenm.gov)

Committee Review:

Audit Committee: 05/21/2026

7. Public Comment
8. Matters from Staff
 - a. FY 2027 Proposed Budget. (Andrea K. Phillips, Deputy City Manager and Interim Finance Director; akphillips@santafenm.gov)
 - b. Office of Inspector General Status Update. (Andrea K. Phillips, Deputy City Manager and Interim Finance Director; akphillips@santafenm.gov)
 - c. Finance Department Personnel Updates. (Andrea K. Phillips, Deputy City Manager and Interim Finance Director; akphillips@santafenm.gov)
 - d. August 20, 2026 Audit Committee Meeting Schedule. (Erminia M. Tapia, Business Operations Manager; emtapia@santafenm.gov)
9. Matters from the Committee
10. Matters from the Chair
11. Next Meeting: Thursday, August 20, 2026
12. Adjourn

Persons with disabilities in need of additional accommodations, contact the City Clerk's Office at 505-955-6521, five (5) working days prior to meeting date.

**Regular Meeting of the Audit Committee
January 22, 2026 at 2:00 PM
City Council Conference Room, City Hall
200 Lincoln Avenue
MINUTES**

1. Call to Order

The Regular Meeting of the Audit Committee was called to order by Member Rubin at 2:08 PM, on Thursday, January 22, 2026, in the Councilors' Conference Room, City Hall, 200 Lincoln Avenue, Santa Fe, New Mexico.

2. Roll Call

MEMBERS PRESENT

Diane Rubin
Bill Keller
Elizabeth Travis

MEMBERS EXCUSED

Adolfo Montoya

OTHER PARTICIPANTS ATTENDING

Andrea K. Phillips, Deputy City Manager and Interim Finance Director
Matthew T. Bonifer, Accounting Officer
Erminia M. Tapia, Business Operations Manager

3. Approval of Agenda

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

VOTE The motion Passed on a roll call vote.

4. Approval of Minutes

- a. Request for Approval of the October 23, 2025 Audit Committee Meeting Minutes. (Erminia M. Tapia, Business Operations Manager; emtapia@santafenm.gov)

Committee Review:

Audit Committee: 01/22/2026

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

VOTE The motion Passed on a roll call vote.

5. Presentations

- a. External FY25 Financial Audit Status. (Matthew Bonifer, Accounting Officer;

mtbonifer@santafenm.gov)

- b. Internal Audit Projects Update. (Andrea Phillips, Deputy City Manager; akphillips@santafenm.gov and Chelsea Ritchie, Baker Tilly; Chelsea.ritchie@baker.tilly.com)

6. New Business

- a. Nomination and Election of Audit Committee Chair Person. (Erminia M. Tapia, Business Operations Manager; emtapia@santafenm.gov)

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

VOTE The motion Passed on roll call vote.

Motion was to recommend Member Diane Rubin as Chair and Bill Keller as Vice-Chair for the Audit Committee for the 2027 calendar year.

7. Public Comment

8. Matters from Staff

- a. Matters from Interim Finance Director (Andrea Phillips, Deputy City Manager)

9. Matters from the Committee

10. Matters from the Chair

11. Next Meeting: Thursday, May 21, 2026

12. Adjourn

Meeting Adjourned at 3:18 P.M.

Chair

Respectfully Submitted by:

ERMINIA TAPIA

Committee Liaison

**Regular Meeting of the Audit Committee
March 24, 2026 at 10:00 AM
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 at 10:02 AM, on Tuesday, March 24, 2026, in the Councilors' Conference Room, City Hall, 200 Lincoln Avenue, Santa Fe, New Mexico.

2. Roll Call

MEMBERS PRESENT

Adolfo Montoya
Diane Rubin
Bill Keller
Elizabeth Travis
Leilei Li

MEMBERS EXCUSED

OTHER PARTICIPANTS ATTENDING

Andrea K. Phillips, Deputy City Manager and Interim Finance Department Director
Matthew T. Bonifer, Accounting Officer
Erminia M. Tapia, Business Operations Manager

3. Approval of Agenda

MOTION A motion was made by Travis, seconded by Montoya, to Amend.

VOTE The motion Passed on a roll call vote.

Item 4a will be postponed to the May 21, 2026 meeting.

4. Approval of Minutes

- a. Request for Approval of the January 22, 2026, Audit Committee Meeting Minutes. (Erminia Tapia, Business Operations Manager; emtapia@santafenm.gov)

Committee Review:

Audit Committee: 03/24/2026

Item 4a will be postponed to the May 21, 2026 meeting.

5. Presentations

- a. Fiscal Year 2025 Audit Report. (Anrdrea K. Phillips, Deputy City Manager and Interim Finance Director; akphillips@santafenm.gov and Matthew Bonifer, Accounting Officer; mtbonifer@santafenm.gov and Alan D. A.J. Bowers Jr., Carr Riggs & Ingram, L.L.C.; Abowers@CRladv.com)

6. New Business

7. Matters from Staff

8. Matters from the Committee

Internal Audit will be presented at the May 2026 meeting and an update to the External Audit findings will be discussed at the August 2026 meeting.

9. Matters from the Chair

10. Next Meeting: Thursday, May 21, 2026

11. Adjourn

Meeting Adjourned at 10:54 A.M.

ERMINIA TAPIA

Liaison

Chair

May 21, 2026

To: City of Santa Fe Audit Committee

From: Baker Tilly Advisory Group, LP

Subject: Internal Audit Status Report January 15, 2026 through May 14, 2026

FY26 INTERNAL AUDIT PROJECTS	RISK MANAGEMENT OPERATIONAL REVIEW	RECRUITMENT PROCESS REVIEW	POLICY AND PROCEDURE SUPPORT	PROCUREMENT PROCESS REVIEW
Schedule	October 2025-March 2026	April-June 2026	January – June 2026	January-June 2026
Activities for This Period	Project put on hold due to pending litigation	Drafting preliminary observations	Interviewed City staff and drafted Financial Reporting policies and procedures for City review. Interviewed City staff over Grant Management processes.	Completed interviews and analysis; held multiple process mapping sessions; prepared current state workflows for pre-solicitation, solicitation, and contract approval cycles.
Activities for Next Period	N/A	Review preliminary observations and draft final report	Draft Grant Management policies and procedures for City review.	Deliver preliminary observations, draft future state process map and draft/finalize report.
Issues	Project put on hold due to pending litigation	Timeline is tight, so the final report presentation may occur after June. However, we anticipate all major project work (including finalizing the report) to be completed by end of June.	None	None