



# Fairbanks North Star Borough

DEPARTMENT OF THE ASSEMBLY  
Assembly

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## MEMORANDUM

**TO:** Fairbanks North Star Borough Assembly  
April Trickey, CMC, Borough Clerk

**THROUGH:** Aaron Lojewski, Chair, Audit Committee

**FROM:** Adena Benn, Deputy Clerk, CMC

**DATE:** June 28, 2021

**SUBJECT: ACTION OF THE JUNE 24, 2021 AUDIT COMMITTEE MEETING**

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Convened at 4:00 p.m./Adjourned at 4:34 p.m.

Members Present:

Bryce J. Ward, Mayor (Arr. 4:02 p.m.)  
Erin Morotti, School Board Representative  
Ben Shilling, Public Member  
Liz Lyke, Vice Chair  
Aaron Lojewski, Chair

Members Excused:

Steve Haagenon, Interior Gas Utility Representative

Others Present:

Kara Moore, Alliance CPAs LLC  
Nancy Todd, Alliance CPAs LLC  
Christa Baysinger, Alliance CPAs LLC  
Joanne Pascoe, FNSB  
Debbie Brady, FNSB  
Nico Herbert, FNSBSD  
Jill Dolan, Borough Attorney

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## NEW BUSINESS

Discussion of audit planning and schedules for the Interior Gas Utility (IGU), Fairbanks North Star Borough School District, and the Fairbanks North Star Borough for fiscal year ending June 30, 2021.

**-Kara Moore, Alliance CPAs LLC, presented the audit plan and risk assessment for fiscal year ending June 30, 2021 and advised there will also be an independent IT review this year. Ms. Moore indicated Alliance CPAs may not be interested exercising the final contract renewal, which is up in February 2022. The Clerk's Office will begin the RFP process for External Auditing Services.**



**NEW BUSINESS – continued**

Discussion of audit issues and possible auditor direction (if any).

**-Audit Committee members, Borough and School District Finance Staff, and the auditors discussed the FY21 planning and audit schedules. Ms. Moore advised the acronym CAFR for Comprehensive Annual Financial Report is no longer accepted or recognized by the Government Finance Officers Association (GFOA).**

**COMMITTEE COMMENTS**

NONE