

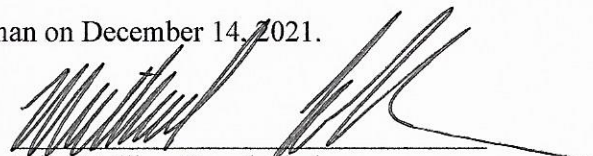
**MINUTES OF THE SPECIAL MEETING OF THE NORTHERN ARIZONA FIRE DISTRICT
GOVERNING BOARD
TUESDAY, DECEMBER 14, 2021, 3:30 PM**

The Governing Board of the Northern Arizona Fire District met this 14th day of December 2021, at 3:30 p.m. for a special meeting, at 2600 E Northern Avenue in Kingman, Arizona.

1. **CALL TO ORDER** – The meeting was called to order by Chairman Jim Bailey at 3:30 pm.
2. **ROLL CALL OF BOARD MEMBERS** – Board members present: Chairman Jim Bailey, Director John Bryant, and Director Mike Collins, Director Sue Wilkin was present via Zoom. Absent: Director Sue Brown.
3. **AUDIT REPORT**
There was a presentation from Curtis Bright with Walker & Armstrong, summarizing the audit results which included three items – financial statements, report of internal controls, and communications to the board. An audit is done to get an opinion on the financial statements, NAFD received a clean opinion on the financial statements which means they are in accordance with the government auditing standards. There were no accounting policy changes. For internal control matters, 2020 there was 2 significant deficiencies and 1 management comment. Management has worked very hard to correct these weaknesses over the last couple years. This year management has corrected several internal control weaknesses and there were no internal control weaknesses reported. The board was presented a balance sheet that explained the financial position, Cash & Investments, Capital Assets, and other assets. Other liabilities and net position are very consistent with last year on the balance sheet. For revenue and expenses, these areas were all very consistent with last year. There is required communication presented to the board of directors regarding the audit. There were no difficulties in performing and completing the FY 2021 audit. They discuss a variety of matters with management to handle audit findings or issues, corrections for the financial statements and request certain representations from management. There were no audit findings present on report for Internal Control, although improving the budget process was noted as one area for improvement for capital purchases in the future. Since there were no other changes, there were no other items on the audit and Curtis offered if there were any questions or discussion for the board of directors. The board of directors had no questions or comments.
4. **ACTION ON AUDIT REPORT**
Chairman Bailey made motion that NAFD accept and approve the audit and further move that the audit report be posted on the NAFD website. Seconded by Director Collins. No discussion. Motion carried unanimously.
5. **ADJOURNMENT** – Chairman Bailey moved to adjourn the meeting and Director Collins seconded the motion. Passed by unanimous decision. The meeting was adjourned at 3:42 pm.

These minutes were prepared and posted by Paris Schuman on December 14, 2021.


James Bailey, Board Chairman


Mike Collins, Board Clerk