

**FAYETTEVILLE AUDIT COMMITTEE MEETING MINUTES  
LAFAYETTE CONFERENCE ROOM  
CITY HALL, 433 HAY STREET  
JANUARY 29, 2026  
3:00 P.M.**

**Committee Members Present:** D.J. Haire, Council Member, Chair  
Derrick Thompson, Mayor Pro Tem  
Antonio Jones, Council Member  
Cindy Graham

**Committee Members Absent:** Michelle Sykes

**Staff Present:** Jeffery Yates, Assistant City Manager  
Angelica McDonald, Assistant City Attorney  
Rose Rasmussen, Internal Audit Director  
Christina Zimmerman, Senior Internal Auditor  
Gwendolyn Austin-Jones, Internal Auditor  
Tiffany Murray, Chief Financial Officer  
Amanda Mott, Assistant Chief Financial Officer  
Kim Toon, Purchasing Manager  
Randy Tyson, Financial Reporting Manager  
Raquel Booyer, Grants Manager  
Sheila Thomas-Ambat, Public Services Director  
Daniel Edwards, Assistant Public Services Director  
Paula Handberry, Assistant City Clerk

**1. CALL TO ORDER**

Council Member Haire called the meeting to order and welcomed new committee members at 3:03 p.m. Council Member Jones provided the invocation.

**2. APPROVAL OF THE AGENDA**

**MOTION:** Mayor Pro Tem Thompson moved to approve the agenda.

**SECOND:** Council Member Jones

**VOTE:** UNANIMOUS (4-0)

**3. APPROVAL OF MEETING MINUTES**

**MOTION:** Mayor Pro Tem Thompson moved to approve the August 28, 2025 meeting minutes.

**SECOND:** Council Member Jones

**VOTE:** UNANIMOUS (4-0)

#### **4. MANAGEMENT REPORTS**

##### **A. Quarterly Management Implementation Status Report**

Ms. Rose Rasmussen, Internal Audit Director, introduced and welcomed new committee member, Ms. Cindy Graham.

Ms. Rasmussen stated there were two audits with recommendations where action is still needed to be implemented. The Citywide Grants Audit has recommendations for both the City Manager's Office and the Finance Department. The Downtown Republic Parking Contract Audit had two recommendations for the Public Service Department.

The Finance Department had nine recommendations. Three of the recommendations were fully implemented through setting up awards in Oracle, developing standard operating procedures, training staff on the procedures, and creating a generic email address. Two recommendations are overdue and were scheduled to be implemented on December 31, 2025. The first recommendation was to establish standardized procedure and formats for storing and accessing grant related information. Management reported that IT is working with the newly hired grants manager to develop a repository. Discussion ensued. The second recommendation was to reconcile all current awards and associated projects in Oracle HUB. Finance management stated this has been put on hold due to possibly moving away from the current module and keying information directly into the ledger. Ms. Rachel Booyer, Grants Manager will work to implement the four recommendations still in progress: establish a centralized repository to hold all grant documentation, develop and provide training on the repository, provide update on City's grant policy, and implement and administer a unified grant tracking system.

The City Manager's Office has three recommendations. One recommendation was implemented by hiring the City's Grants Manager. The other two are to establish written grant policies and procedures, and create a working group. Discussion ensued.

The Downtown Republic Parking Contract Audit had two recommendations. Management stated both recommendations are still in progress with an implementation date of June 30, 2026. One recommendation was to update the language in the contract. Management stated a Parking Management Request for Proposals has been drafted. The other recommendation was to establish contract management procedures. Some processes have been put in place, but procedures have not been drafted. Discussion ensued.

Ms. Rasmussen stated a special meeting is needed to present the external audit. The consensus was to hold the special meeting on February 23, 2026, at 3:00 p.m.

#### **5. INTERNAL AUDIT ACTIVITIES**

##### **A. Residential Solid Waste Fees Follow-up Audit**

Ms. Rose Rasmussen, Internal Audit Director, stated the original audit was done to evaluate whether solid waste fees were being assessed in accordance with established guidelines and internal controls were sufficient. The audit concluded the City's Solid Waste Ordinance, Chapter 22 was not clear and it was left up to interpretation allowing for solid waste services to be provided inconsistently. The other two areas noted were related to Fleetmind software. When the Fleetmind software was originally purchased, it was intended to be used as a waste collection onboarding system. The customer data in Fleetmind was to be used in conjunction with Route Smart for routing efficiencies and accountability of collections. An audit

of the Fleetmind software revealed all active customer addresses were not assessed a residential solid waste fee, and all addresses assessed a residential solid waste fee were not in Fleetmind.

Ms. Rasmussen stated the original audit was issued in 2019 with five agreed upon recommendations. The department reported all recommendations were fully implemented in February 2025. The scope of the audit is to determine if all five recommendations issued in the original audit were implemented by management. The department fully implemented three recommendations through City Council adoption of ordinance updates, coordinating with the City Attorney's Office to update the Solid Waste Ordinance, developing written policies and procedures for maintenance of Fleetmind data, and customer data within the Fleetmind system. One recommendation was partially implemented by developing a process to add, activate, or deactivate addresses in Fleetmind. One recommendation to update the customer addresses in Fleetmind to be consistent with current routes was not implemented. Discussion ensued.

**MOTION: Mayor Pro Tem Thompson moved to accept the Residential Solid Waste Fees Follow-up Audit.**

**SECOND: Council Member Jones**

**VOTE: UNANIMOUS (4-0)**

#### **B. Solid Waste Management – Special Waste Service Audit**

Ms. Rose Rasmussen, Internal Audit Director, stated the Solid Waste Division provided collection services for waste materials that were not included in the residential solid waste fees. These city services are offered for a fee as outlined in the annual fee schedule. The audit period covered special waste services from July 1, 2024 to June 30, 2025. This audit was done to determine if the services performed and fees assessed were in compliance with the fiscal year 2025 adopted fee schedule, and service was delivered in accordance with turnaround standards. The audit revealed that the division provided timely service based on their Turnaround standard. The division had processes in place for the execution of special waste services that appeared to be effective. It was noted that fees were not collected for one specific type of waste that falls under household construction debris on the fee schedule. Based on the fee schedule adopted by City Council a fee should have been charged. Discussion ensued.

**MOTION: Mayor Pro Tem Thompson moved to have staff come back in May or June with a recommendation of monetary adjustment to the fees for picking up construction debris.**

**SECOND: Council Member Jones**

**VOTE: UNANIMOUS (4-0)**

**MOTION: Ms. Cindy Graham moved to accept the Solid Waste Management – Special Waste Service Audit.**

**SECOND: Council Member Jones**

**VOTE: UNANIMOUS (4-0)**

#### **6. ADJOURNMENT**

There being no further business the meeting adjourned at 4:05 p.m.

---

D.J. Haire, Committee Chair

---

Paula Handberry, Assistant City Clerk