

**AGENDA**  
**AUDIT COMMITTEE MEETING**  
**Wednesday, March 29, 2023**  
**2:00 p.m.**

**Webinar/Conference Call Meeting**

**Use the following link to join the meeting:**

[https://us06web.zoom.us/join/register/tZlodO-gqjsjHtEgtN\\_FkkPoG8sbQLdgcgNeH](https://us06web.zoom.us/join/register/tZlodO-gqjsjHtEgtN_FkkPoG8sbQLdgcgNeH)

*If you experience issues while joining the meeting or do not have access to a computer, please contact Marla Matthews no less than two (2) workdays prior to the meeting at 903.255.3555 or [mmatthews@atcog.org](mailto:mmatthews@atcog.org).*

- Item 1. Call to Order
- Item 2. Approval of Minutes dated March 30, 2022.
- Item 3. Review and approve for recommendation of FY 2022 Audit to Board of Directors. (To be presented by Chris Pruitt, Pattillo, Brown & Hill, L.L.P.)
- Item 4. Adjourn

*Pursuant to the Texas Open Meeting Act, Government Code Chapter 551 one or more of the above items may be considered in an executive session closed to the public, including but not limited to consultation with attorney pursuant to Texas Government Code Section 551.071 and Section 551.074 arising out of the attorney's ethical duty to advise ATCOG concerning legal issues arising from an agenda item. Any decision held on such a matter will be taken or conducted in an open session following the conclusion of the executive session.*

*Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services are requested to contact Administration at 903-832- 8636 two (2) workdays prior to the meeting so that appropriate arrangements can be made.*

*All agendas are sent electronically and available at [www.atcog.org](http://www.atcog.org). Should any Board Member need a copy printed and available at the meeting, please call 903.255.3555 or email [mmatthews@atcog.org](mailto:mmatthews@atcog.org).*

**MINUTES  
ARK-TEX COUNCIL OF GOVERNMENTS  
AUDIT COMMITTEE MEETING  
Wednesday, March 30, 2022  
2:00 p.m.**

**Conducted by Webinar/Conference Call**

- Item 1. L.D. Williamson, Judge, Red River County, called the meeting to order.
- Item 2. The first order of business was the approval of the Audit Committee minutes dated June 21, 2021.
- Motion to approve the minutes was made by Becky Wilbanks, Judge, Cass County, and seconded by Mr. Scott Norton, Executive Director/CEO, TexAmericas. It was approved.
- Item 3. Chris Pruitt, Pattillo, Brown & Hill, L.L.P., reviewed the ATCOG FY2021 Audit. A copy of the audit will be provided to the Board prior to the ATCOG Board meeting Thursday, March 31, 2022.
- ATCOG has an unassigned fund balance of \$2,292,942; compared to the yearly expenditures is very healthy. The General fund had an increase of \$1,146,838 compared to the prior year. ATCOG has a net pension asset of \$289,311 rather than a net pension liability, which is exceptional and uncommon for nonprofits. The audit had no findings entity-wide or in grant funds.
- A Single Audit was conducted and completed with ATCOG in complete compliance. There were no findings within the grant programs tested.
- The auditor's review depicted an unmodified opinion, meaning ATCOG financials are free of material misstatement and can be relied upon by a 3<sup>rd</sup> party; this is the highest opinion an auditor can provide.
- Motion to approve the ATCOG FY2021 Audit Report for presentation to the ATCOG Board of Directors was made by Scott Lee, Judge, Franklin County, and seconded by Brandon Bell, Judge, Lamar County. It was approved.
- Item 4. With no further business to discuss, a motion to adjourn the meeting was made by Judge Wilbanks and seconded by Judge Lee. It was approved. The meeting was adjourned.

Audit Committee Members Present

L. D. Williamson, Judge, Red River County  
Becky Wilbanks, Judge, Cass County  
Scott Lee, Judge, Franklin County  
Brandon Bell, Judge, Lamar County  
Scott Norton, Executive Director/CEO, TexAmericas Center

Guests Present

Chris Pruitt, Pattillo, Brown, & Hill, L.L.P

Staff Members Present

Chris Brown, Executive Director  
Marla Matthews, Executive Assistant  
Mary Beth Rudel, Deputy Director  
Melinda Tickle, Director of Finance

---

Bobby Howell, President  
Board of Directors  
Ark-Tex Council of Governments

ATTEST:

---