

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF CONFIRMING THE)	RESOLUTION NO. 23-5327
REAPPOINTMENT OF TWO MEMBERS AND)	
APPOINTMENT OF ONE NEW MEMBER TO)	Introduced by Council President Lynn
THE METRO AUDIT COMMITTEE)	Peterson
)	

WHEREAS, Metro Code Chapter 2.19.250 establishes the Metro Audit Committee; and

WHEREAS, the Committee enhances the external audit function by monitoring the external auditor’s services and activities to ensure that independence is maintained between the external auditor and management; and

WHEREAS, the Metro Code Chapter 2.19.030, “Membership of the Advisory Committees,” states that all members and alternate members of all Metro Advisory Committees shall be appointed by the Council President and shall be subject to confirmation by the Council; and

WHEREAS, Andrew Carlstrom’s term will expire June 3, 2023 and he has expressed an interest in continuing to serve on the committee until another citizen member is selected; and

WHEREAS, a citizen vacancy has occurred on the Metro Audit Committee, and Kingston Sprague has been selected to fill that position; and

WHEREAS, the Metro Code Chapter 2.19.250 (d), provides that the Committee shall include a Commissioner of Metropolitan Exposition Recreation Commission (MERC); and

WHEREAS, Damien Hall is the MERC Commissioner selected to serve a one-year term on the Audit Committee; and

WHEREAS, the Metro Council President has appointed Kingston Sprague, and reappointed Andrew Carlstrom and Damien Hall to the Metro Audit Committee; and

WHEREAS, the Metro Council desires to confirm these appointments and reappointments; now, therefore,

BE IT RESOLVED, that the Metro Council confirms the appointment of Kingston Sprague, and the reappointment of Andrew Carlstrom and Damien Hall to the Metro Audit Committee as set forth in Exhibit A attached hereto for the Committee positions and terms set forth therein.

ADOPTED by the Metro Council this 27th day of April 2023.



Lynn Peterson, Council President

Approved as to Form:



Carrie MacLaren, Metro Attorney

Exhibit A of Resolution No. 23-5327

METRO AUDIT COMMITTEE

Committee Member Reappointments and Appointments

The following person is appointed to serve a four year term, April 27, 2023 to April 26, 2027:

- **Kingston Sprague** Citizen member (voting)

The following person is reappointed to serve a one year term, April 27, 2023 to April 26, 2024:

- **Andrew Carlstrom** Citizen member (voting)

The following person is reappointed to serve a one year term, April 27, 2023 to April 26, 2024:

- **Damien Hall** MERC Commissioner (voting)

BIOGRAPHY

Member appointment:

KINGSTON SPRAGUE, CPA, CFE

WORK EXPERIENCE:

Tri-County Metropolitan Transportation District of Oregon (TriMet) December 2017-Present
Senior Accountant, Long-Term Liabilities

- Reconcile payroll liability accounts and related benefit liability accounts.
- Account for, reconcile and prepare journal entries for debt payments and interest accruals.
- Account for loss contingencies and perform reconciliations for claims liabilities.
- Prepare monthly financial statements for two defined benefit pension trusts.
- Account for and reconcile TriMet's Other Post-Employment Benefit obligation (OPEB).
- Assist with the monthly preparation of financial statements to identify errors and omissions.
- Research new GASBs, help with the implementation of new accounting standards.
- Create tools and spreadsheets to maximize office efficiency and eliminate redundancy.

Washington State Auditor's Office

Assistant State Auditor February 2012-December 2017

- Served as the Washington State debt specialist answering client questions on liabilities
- Reviewed long term debt presentation and disclosure in accordance with GAAP
- Audited calculation of pollution remediation liabilities (GASB 49)
- Tested the accuracy of claims liabilities for loss contingencies and related disclosures.
- Maintained an understanding of, and periodically review pension liabilities (GASB 68)
- Tested the reconciliation of deferred compensation deductions in the payroll process
- Provided training to audit staff on new accounting standards and their impact
- Worked with government agencies to evaluate and recommend improvements to internal controls
- Conducted meetings with client management in a professional and collaborative fashion
- Managed fieldwork teams of up to five audit staff including evaluations and coaching
- Consistently met deadlines and budget goals for timely audits

STAFF REPORT

IN CONSIDERATION OF RESOLUTION No. 23-5327 FOR THE PURPOSE OF CONFIRMING THE REAPPOINTMENT OF TWO MEMBERS AND THE APPOINTMENT OF ONE NEW MEMBER TO THE METRO AUDIT COMMITTEE

Date: April 27, 2023

Prepared by: Brian Evans
Metro Auditor
503-797-1891

BACKGROUND AND SELECTION PROCESS

The Audit Committee assists the Metro Council in reviewing accounting policies and reporting practices as they relate to the Metro's Comprehensive Annual Financial Report. The Committee provides independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors.

The reappointment of the Metropolitan Exposition and Recreation Commission (MERC) member was based on the nomination of the Chair of MERC. The Office of the Metro Auditor conducted an open recruitment to fill two vacancies among the public members of the committee. The opportunity to serve on the committee was posted on the Auditor's Office website and social media in January and February 2023. It was also shared with the Oregon Society of Certified Public Accountants and among state and local government auditors in Oregon.

One applicant was selected from the competitive recruitment process. Two previous members were contacted to determine their willingness to continue to serve on the committee after no additional applications were received. One declined and one accepted. The Metro Auditor will initiate another competitive recruitment process next year in the hope of recruiting new public members to serve.

The existing and prospective members listed in Exhibit A of Resolution No. 23-5327 serve in a voting capacity.

ANALYSIS/INFORMATION

1. **Known Opposition:** none
2. **Legal Antecedents:**
Metro Code Chapter 2.19, "Metro Advisory Committees," provides generally applicable rules for the creation of committees providing advice to the Metro Council and appointment of members to such committees.

Metro Ordinance 10-1233 for the Purpose of Establishing an Audit Committee and Amending Metro Code Section 2.15.080 External Audits and Adding a New Metro Code Section 2.19.250 Audit Committee.
3. **Anticipated Effects:**
By approving Resolution No. 23-5327, the Metro Council will reappoint two members and appoint one member to the Audit Committee.
4. **Budget Impacts:** None

RECOMMENDED ACTION

The Council President recommends adoption of Resolution No. 23-5327.