

# City of Columbia, MO

## 2022 Pre-Audit Committee Meeting

September 19, 2022

# City of Columbia, Missouri

## ENGAGEMENT MANAGEMENT TEAM



**Jonathan  
Nibarger**

Vice President



**Brian Holst**

Senior  
Manager



**Mike Lowry**

Independent  
Reviewer



**Victor Rojas**

Audit Senior



**Cody Porter**

Single Audit  
Supervisor

# City of Columbia, Missouri

## **Scope of Services**

- Audit of the City's Financial Statements
- Single Audit
- Passenger Facility Charges Audit for the Columbia Regional Airport

## Audits are conducted in accordance with:

- Generally accepted auditing standards (GAAS) – AICPA
- Government Auditing Standards – Comptroller General of the U.S.
- Single Audit: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance), 2 CFR Part 200 –
- Passenger Facility Charge Audit Guide for Public Agencies – FAA

# City of Columbia, Missouri

## Audit Timeline

- Planning and interim fieldwork: November
- Audit Fieldwork: December/January
- Final audit presentation: End of February

## **Significant new accounting standards**

- GASB 87, Leases

# Other Services

- AGH University
  - [www.aghuniversity.com](http://www.aghuniversity.com)



# Contact Information

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Thank You For Your Business!

