

**MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE OF THE  
METROPOLITAN ZOOLOGICAL PARK AND MUSEUM DISTRICT**

St. Louis, Missouri  
August 3, 2016

A regular meeting of the Audit Committee of the Metropolitan Zoological Park and Museum District was at the District office, 7733 Forsyth Blvd., Suite 550 at 9:00 am on Wednesday August 3, 2016. The primary purpose of the meeting was to review and discussion of the topics to be examined and the procedures to be undertaken during the fall 2016 agreed-upon procedures engagements.

The Audit Committee of the Metropolitan Zoological Park and Museum District ("District") was called to order. Upon roll call, the following Committee members were present:

Robert E. Eggmann  
Michelle Harris  
Thomas C. Mummert

Other persons attending the meeting included: Rick Gratz, CPA from Kerber, Eck & Braeckel LLP; and J. Patrick Dougherty, Executive Director and Sharon L. Wilcutt, District employee.

Also in attendance were; Cassandra Ray and Steve Barth, St. Louis Zoo; Bob Woodruff, Missouri Botanical Garden; and Matthew Hathaway, Saint Louis Art Museum.

Mr. Eggmann then asked for public comments. No comments resulted.

Mr. Dougherty presented information on some of the areas for review under the agreed-upon procedure engagement:

- Executive Compensation:
  - Conflict of Interest
- Professional Services – RFP Process:
  - Banking
  - Accounting
  - Audit
  - Insurance
  - Strategic Planning, and
  - General Consultants.
- Code of Ethics:
  - Identify the differences.
- Botanical Garden Subdistrict: Duties of the Assistant Treasurer:
  - Compare job description and duties with MHM.
- Missouri History Museum Subdistrict; Duties of the Internal Accountant:
  - Compare job description and duties with Botanical Garden.
- Cybersecurity Review:
- Internal Control Review and Fraud Prevention:
  - Provide a revised questionnaire to pinpoint potential internal control weaknesses.

Mr. Dougherty recommended that the agreed-upon procedure engagement be performed in the fall (October/November) of 2016 for five consecutive weeks.

Ms. Harris moved to approve the engagement proposal with Kerber, Eck and Braeckel, LLP, pending any needed revisions to the proposal, and that the Audit Committee present the revised final proposal to the full board at the August 30, 2016 Regular Board meeting. Mr. Mummert seconded the motion. The motion to accept the KEB engagement was approved with all members voting 'aye'.

Ms. Harris moved that a Request for Proposal (RFP) be issued for a firm to conduct a Cybersecurity Review as a supplement subcontractor to the agreed-upon procedure proposal. Mr. Mummert seconded the motion. The motion to approve issuing a RFP was approved with all members voting 'aye'.

Ms. Harris moved that a Request for Proposal (RFP) be issued for a consulting firm to assist the five Subdistricts in identifying areas of share services that could benefit each institution. Mr. Mummert seconded the motion. The motion to approve issuing a RFP for a shared services consulting firm was approved with all members voting 'aye'.

Approval of Minutes: Mr. Eggmann called for the approval of the minutes from March 31, 2016 Audit Committee meeting. Ms. Harris moved that the minutes be approved. Mr. Mummert seconded the motion. The motion to approve the March 31, 2016 Audit Committee minutes were approved with all members voting 'Aye'.

Mr. Eggmann asked for public comments. No comments resulted.

There being no other business to come before the Audit Committee, Ms. Harris moved that the meeting be adjourned. Mr. Mummert seconded the motion. The meeting adjourned at 9:27 a.m.

Respectfully submitted,



Sharon L. Wilcutt  
Acting Secretary

# NOTICE OF REGULAR MEETING

## Audit Committee

### METROPOLITAN ZOOLOGICAL PARK AND MUSEUM DISTRICT

Pursuant to Section 610.020 of the Revised Missouri Statutes, notice is hereby given that a Regular Meeting of the Metropolitan Zoological Park and Museum Audit Committee will be held as follows:

Date: August 3, 2016

Time: 9:00 A.M.

Place: Pierre Laclède Center  
7733 Forsyth Boulevard  
Suite 550  
St. Louis, MO

#### Agenda:

1. Request the approval of the minutes from the Audit Committee meeting held on March 31, 2016.
2. Review and discussion of the topics to be examined and the procedures to be undertaken during the fall 2016 agreed-upon procedures engagements.
3. Public Comments
4. The Board may also hold a closed meeting, with a closed vote and record, as authorized by Section 610.021(1), (2) and (3), Revised Statutes of Missouri, relating to legal issues, real estate and/or personnel, negotiation of a contract pursuant to Section 610.021(12) RSMO., proprietary information pursuant to Section 610.021(15) and/or confidential or privileged communications with our auditor pursuant to (17).

Further information may be obtained at the District Offices, 7733 Forsyth Blvd., Suite 550, Clayton, Missouri 63105, (314) 862-4222

  
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J. Patrick Dougherty, Executive Director

#### Mission Statement

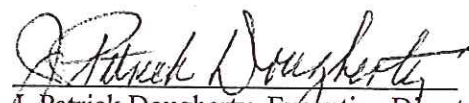
*The Mission of the Zoo Museum District is to represent the taxpayers of the District in the careful oversight of the financial affairs of the Subdistricts: Missouri Botanical Garden; Missouri History Museum; Saint Louis Art Museum; Saint Louis Science Center; and Saint Louis Zoo.*

# CERTIFICATE

I, J. Patrick Dougherty, do hereby certify that the attached Notice of the Regular Meeting of the Audit Committee was published in accordance with the provisions of Section 610.020 of the Revised Missouri Statutes, by posting said Notice at least twenty-four hours in advance of the date of said meeting in a prominent place easily accessible to the public at the Pierre Laclede Center building, 7733 Forsyth Boulevard, Suite 550, Clayton, Missouri, and by mailing and/or e-mailing a copy of said Notice by ordinary mail to:

- Stephen Deere
- Diane Toroian Keaggy
- Mark Schlinkamnn
- Deborah Peterson
- Patrick Brown
- St. Louis Business Journal
- Riverfront Times
- Susan C. Thomson
- Betsey Bruce
- Tonya Sinkovits
- Susan Hegger
- St. Louis Public Radio
- Rachel Lippmann
- Willis Arnold
- Alex Heuer
- Nancy Fowler
- Charlene Prost
- Ray Hartmann
- Odester Saunders
- Elise Glickert
- Pat Westhoff
- Ben Uchitelle
- Robert Powell
- Gloria Wessels
- Jeff Rainford
- Sable Campbell
- Tom Curran
- Matthew Hathaway
- Brent Benjamin
- Bert Vescolani
- Barb Boyle
- Laura Taylor
- Benjamin Washington
- Everett Dietle
- Francis Levine
- Eric Miller
- Dustin Deschamp
- Jeffery Bonner
- Katie O'Sullivan
- Peter Wyse Jackson
- Erin Nolan
- Jerry L. Kent
- Matthew W. Geekie
- John R. Musgrave
- Adrienne D. Davis
- Barbara Taylor
- Michael F. Neiforff
- Donna Wilkerson
- Marcia B. Mellitz
- Lelia J. Farr
- Richard Jensen
- Harry Rich

Signed this 3rd day of August 2016

  
J. Patrick Dougherty, Executive Director