



INDEPENDENCE ★ MISSOURI ★

A GREAT AMERICAN STORY

Audit and Finance Committee Minutes

February 11, 2026 3:30 PM

IUC, Room 117, 17221 E, 23rd St. S, Independence, MO 64057

CALL TO ORDER

1. Present

Jared Fears, John Perkins, Heather Wiley, Charlie Dissell, Tom Scannell, Nancy Cooper, Melissa Cabrera, Andrew Frazier, Rich Sese, Lisa Reynolds, Chester Moyer

2. Absent

None

3. Additional Attendees

4. Approval of Minutes - December 17, 2025

Councilmember Perkins made a motion to approve the minutes of December 17, 2025, Councilmember Wiley seconded the motion, all present were in favor of approval. Minutes were approved as written

OLD BUSINESS

NEW BUSINESS

1. Fiscal Year 2025 Audit Presentation

- **2025 Audit**

Lead By Chester Moyer, Rubin Brown

Introduction by Melissa Cabrera, Finance Direction

-A second presentation will be held at Council Meeting on March 23, 2026, giving Councilmembers an opportunity to ask questions.

-Rubin Brown opinion is based both on the work they perform and the work that other Auditors perform that roll into the Financial Statements with coordination.

-Opinion units are given on each major fund of the City, organized as required by the AICPA.

-Giving reasonable assurance, not certainty but based on standards of the profession, generally accepted auditing standards and procedures they perform are they coming to a conclusion that is supportable of the information that management has presented to them. With that kind of context, they report the City has received a clean opinion on the financial statements. That is the highest level of opinion they offer, called an unmodified opinion. Audit report is done using sampling, not looking at every single transaction.

ADJOURNMENT

NEXT MEETING

- Wednesday, March 25, 2026, at 3:00 PM

ADJOURNMENT

- With no other comments, motion to adjourn was made by John Perkins and seconded by Heather Wiley. The meeting was adjourned at 4:16 PM.