

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

St. Louis, Missouri
September 11, 2018

A regular meeting of the Audit Committee of the Metropolitan Zoological Park and Museum District was held at the District office, 7733 Forsyth Blvd., Suite 550 at 10:00 a.m. on Tuesday, September 11, 2018.

The primary reasons for the meeting were: (1.) The review and discussion of the Draft Request for Proposals for Independent Public Accounting Services in Conjunction with the District's Annual Audit; (2.) The review and discussion of the proposed revision of the District's Accounting Procedures Manual; and (3.) The review, discussion, and evaluation of the voucher formats currently used by Subdistricts.

The Audit Committee meeting 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
Thomas Mummert
Pat Coleman

Other persons attending the meeting included ZMD Board members: Christine Chadwick and Thomas Campbell and ZMD employees: J. Patrick Dougherty and Jina Choi.

Mr. Eggmann, Committee Chair, then asked for public comments; no comments resulted.

Approval of Minutes: Mr. Eggmann called for the approval of the minutes from the April 3, 2018 Audit Committee meeting. Mr. Mummert moved that the minutes be approved. Ms. Coleman seconded the motion. The motion to approve the April 3, 2018 Audit Committee minutes was approved with all Committee members voting "Aye".

Old Business: No old business.

New Business: Mr. Dougherty then summarized the ZMD's Draft Request for Proposals for Independent Public Accounting Services in Conjunction with the District's Annual Audit (RFP) and highlighted the Audit Service Requirements. A discussion ensued.

The Committee then determined that an announcement of the RFP should appear as a Public Notice in three local newspapers: the St. Louis American, the St. Louis Post-Dispatch, and the St. Louis Business Journal. It was also suggested that all proposals (four copies) must be received at the ZMD office at or before 4:00 p.m. on October 15, 2018. Receiving the proposal by October 15 will provide staff with an appropriate amount of time to fully review each submission prior to the October 31, 2018 ZMD Board meeting.

Mr. Mummert called for the approval of: (1.) the Draft RFP, (2.) the publishing of the RFP announcement in the St. Louis American, St. Louis Post-Dispatch, and St. Louis Business Journal, and (3.) the October 15, 2018 at 4:00 p.m. deadline for receipt of all proposals. Ms. Coleman seconded the motion. The motion was approved with all Committee members voting "Aye".

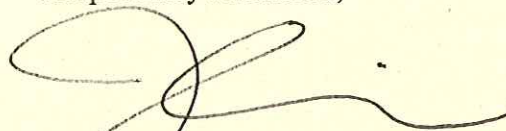
Mr. Dougherty then emphasized the significant amendments included in the ZMD's Draft Revised Accounting Procedures Manual, as shown in the red-lined version of the document. A discussion ensued. Ms. Chadwick suggested that the portion of the document discussing personnel record maintenance be revised to state that personnel records will be maintained by the Executive Director rather than the Office Manager. The Committee approved the contents of the Draft Revised Accounting Procedures Manual, including the change related to personnel record maintenance, and agreed that the Draft should be presented to the full ZMD Board for final approval at the next Board meeting.

The current format of the voucher requests used by the Subdistricts was the next topic of discussion. Mr. Dougherty described the formats used by each Subdistrict and had examples of the various Subdistricts' 2018 voucher requests available for inspection. A discussion ensued. Committee members encouraged the Executive Director to communicate directly with those Subdistricts that might benefit from an improved voucher format.

Mr. Eggmann asked for public comments; none resulted.

There being no other business to come before the Audit Committee, Mr. Eggmann moved that the meeting be adjourned; Mr. Mummert seconded the motion. The meeting adjourned at 10:50 a.m.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jina Choi', with a long horizontal flourish extending to the right.

Jina Choi
Acting Secretary