
CITY COUNCIL AND PUBLIC FACILITIES AUTHORITY AND
SUCCESSOR AGENCY
TO THE INDUSTRY URBAN-DEVELOPMENT AGENCY
JOINT SPECIAL MEETING MINUTES
CITY OF INDUSTRY, CALIFORNIA
MARCH 14, 2024
PAGE 1

CALL TO ORDER

The Joint Special Meeting of the City Council, Public Facilities Authority and the Successor Agency to the Industry Urban-Development Agency of the City of Industry, California, was called to order by Mayor/Chair Cory C. Moss at 9:00 a.m., in the City of Industry Council Chamber, 15651 Mayor Dave Way, California.

FLAG SALUTE

The flag salute was led by Mayor/Chair Moss.

AB 2449 VOTE ON EMERGENCY CIRCUMSTANCES (IF NECESSARY)

There was no need for AB 2449 vote since there were no Council/Board Members taking part remotely. The webcast was then terminated.

ROLL CALL

PRESENT: Cory C. Moss, Mayor/Chair
Michael Greubel, Council/Board Member
Mark Radecki, Council/Board Member
Newell W. Ruggles, Council/Board Member

ABSENT: Cathy Marcucci, Mayor Pro Tem/Vice-Chair

STAFF PRESENT: Josh Nelson, City Manager/Executive Director; Bing Hyun, Assistant City Manager/Assistant Executive Director; James M. Casso, City Attorney/Legal Counsel; and Julie Gutierrez-Robles, City Clerk/Secretary.

Mayor/Chair Moss stated if there are no objections, that we excuse Mayor Pro Tem/Vice-Chair Cathy Marcucci from today's meeting. There were no objections.

CONSENT CALENDAR

Director of Finance, Yamini Pathak introduced Veronica Hernandez, CPA from Rogers, Anderson, Malody & Scott, LLP, who presented a short online presentation to the Council.

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JOINT SPECIAL MEETING MINUTES
CITY OF INDUSTRY, CALIFORNIA
MARCH 14, 2024
PAGE 2

Veronica Hernandez reviewed the Responsibilities of Auditor, Audit Process, Our Opinion, and Other Key Points, and offered to answer any questions.

City Attorney/Legal Counsel James M. Casso said for the record, we were not able to convene an audit committee meeting. Council/Board Member Ruggles attended the meeting, but Mayor Pro Tem/Vice-Chair Marcucci was unable to attend that meeting. So, the auditors did provide a briefing, but the audit committee was unable to take any action, therefore this is why they are before you today.

Mayor/Chair Moss congratulated staff for having such a nice audit.

Council/Board Member Ruggles asked if the auditors have any recommendations to the city and Brianna Schultz, one of the Engagement Partners, said there were no significant efficacies just best practice suggestions that have been used at other cities. None of these suggestions would have affected the outcome in any way. The three topics were 1) wire processes with the bank, 2) pay rate changes as to who can make the change in the system, and 3) include all transfers amongst all funds with their budget process review.

Yamini Pathak said these were just suggestions of doing things differently but would not have changed the outcome.

No public comments.

4.1 CONSIDERATION OF THE ANNUAL AUDITED BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDING JUNE 30, 2023, WITH INDEPENDENT AUDITORS' REPORT

RECOMMENDED ACTION: *Approve the Annual Audited Financial Statements for FY 22-23.*

4.2 CONSIDERATION OF INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS FOR THE YEAR ENDING JUNE 30, 2023

RECOMMENDED ACTION: *Approve the Independent Auditor's Report for FY 22-23.*

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SUCCESSOR AGENCY
TO THE INDUSTRY URBAN-DEVELOPMENT AGENCY
JOINT SPECIAL MEETING MINUTES
CITY OF INDUSTRY, CALIFORNIA
MARCH 14, 2024
PAGE 3

**4.3 CONSIDERATION OF AUDITOR'S COMMUNICATIONS WITH CITY COUNCIL
FOR THE YEAR ENDING JUNE 30, 2023**

RECOMMENDING ACTION: *Approve the Auditor's
Communication Report for FY 22-23*

**4.4 CONSIDERATION OF THE INDEPENDENT AUDITOR'S REPORT ON
AGREED-UPON PROCEDURES APPLIED TO THE APPROPRIATIONS LIMIT
WORKSHEETS FOR THE YEAR ENDING JUNE 30, 2023**

RECOMMENDING ACTION: *Approve the Appropriations Limit
Worksheet for FY 22-23.*

**4.5 CONSIDERATION OF THE ANNUAL AUDITED BASIC FINANCIAL
STATEMENTS FOR THE YEAR ENDING JUNE 30, 2023, WITH INDEPENDENT
AUDITORS' REPORT FOR THE PUBLIC FACILITIES AUTHORITY**

RECOMMENDED ACTION: *Approve the Annual Audited
Financial Statements for FY 22-23.*

**4.6 CONSIDERATION OF INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS FOR THE YEAR ENDING JUNE 30, 2023, FOR THE PUBLIC FACILITIES
AUTHORITY**

RECOMMENDED ACTION: *Approve the Independent
Auditor's Report for FY 22-23.*

**4.7 CONSIDERATION OF AUDITOR'S COMMUNICATIONS WITH THE CHAIR
AND BOARD MEMBERS FOR THE YEAR ENDING JUNE 30, 2023, FOR THE PUBLIC
FACILITIES AUTHORITY**

RECOMMENDED ACTION: *Approve the Auditor's
Communication Report for FY 22-23.*

CITY COUNCIL AND PUBLIC FACILITIES AUTHORITY AND
SUCCESSOR AGENCY
TO THE INDUSTRY URBAN-DEVELOPMENT AGENCY
JOINT SPECIAL MEETING MINUTES
CITY OF INDUSTRY, CALIFORNIA
MARCH 14, 2024
PAGE 4

4.8 CONSIDERATION OF THE ANNUAL AUDITED BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDING JUNE 30, 2023, WITH INDEPENDENT AUDITORS' REPORT, FOR THE SUCCESSOR AGENCY TO THE INDUSTRY URBAN-DEVELOPMENT AGENCY

RECOMMENDED ACTION: *Approve the Annual Audited Financial Statements for FY 22-23.*

4.9 CONSIDERATION OF THE INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND ON COMPLIANCE AND OTHER MATTERS FOR THE YEAR ENDING JUNE 30, 2023, FOR THE SUCCESSOR AGENCY TO THE INDUSTRY URBAN-DEVELOPMENT AGENCY

RECOMMENDED ACTION: *Approve the Independent Auditor's Report for FY 22-23.*

4.10 CONSIDERATION OF THE AUDITOR'S COMMUNICATIONS WITH THE CHAIR AND BOARD MEMBERS FOR THE YEAR ENDING JUNE 30, 2023, FOR THE SUCCESSOR AGENCY TO THE INDUSTRY URBAN-DEVELOPMENT AGENCY

RECOMMENDED ACTION: *Approve the Auditor's Communication Report for FY 22-23.*

There were no public comments.

MOTION BY COUNCIL/BOARD MEMBER GREUBEL, AND SECOND BY COUNCIL/BOARD MEMBER RUGGLES TO APPROVE THE CONSENT CALENDAR. MOTION CARRIED 4-0, BY THE FOLLOWING VOTE:

AYES: COUNCIL/BOARD MEMBERS: GREUBEL, RADECKI, RUGGLES, M/MOSS
NOES: COUNCIL/BOARD MEMBERS: NONE
ABSENT COUNCIL/BOARD MEMBERS: MPT/VC MARCUCCI
ABSTAIN COUNCIL/BOARD MEMBERS: NONE

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SUCCESSOR AGENCY
TO THE INDUSTRY URBAN-DEVELOPMENT AGENCY
JOINT SPECIAL MEETING MINUTES
CITY OF INDUSTRY, CALIFORNIA
MARCH 14, 2024
PAGE 5

CITY COUNCIL CLOSED SESSION

City Clerk/Secretary Gutierrez-Robles announced there was a need for Closed Session as follows:

5.1 CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation; Pursuant to Government Code Section 54956.9(d)(2) One potential case

There were no public comments.

Mayor/Chair Moss, recessed the meeting into Closed Session at 9:13 a.m.

Mayor/Chair Moss reconvened the meeting at 12:22 p.m.

City Attorney/Legal Counsel Casso reported out of Closed Session. All members of the Council/Agency were present except for Mayor Pro Tem/Chair Marcucci.

With regard to Closed Session Item No. 5.1, direction was given to the City Attorney's office, no final action taken. Nothing further to report.

ADJOURNMENT

There being no further business, the City Council adjourned at 12:24 p.m.



JULIE GUTIERREZ-ROBLES
CITY CLERK /SECRETARY



CORY C. MOSS
MAYOR/CHAIR