

City of Marco Island Florida

*51 Bald Eagle Drive
Marco Island, Florida
cityofmarcoisland.com*



Meeting Minutes - Draft

Wednesday, October 29, 2025

9:00 AM

Community Room

Audit Advisory Committee

*Chair: Eugene Siegel
Vice-Chair: Elena McFann*

*Committee Members:
Thomas Fontana, Daniel Kastholm,
Jeffrey Michaels, Chris Ricci,
Teri Sommerfeld*

City Staff: Carol McDermott, Jill Cartaya

(1) CALL TO ORDER

Chair Siegel called the meeting to order at 9:00 am.

(2) ROLL CALL

Present: 5 - Member Fontana, Member Kastholm, Vice-Chair McFann, Member Sommerfeld and Chair Siegel

Absent: 2 - Member Michaels and Member Ricci

ALSO PRESENT

Councilor Schwan

Councilor Henry

Vice-Chair Gray

Carol McDermott, Finance Director

Jose Duran, IT Director

(3) PLEDGE OF ALLEGIANCE

Led by Chair Siegel

(4) INTRODUCTION OF NEW FINANCE DIRECTOR

[ID 25-4711](#) New Finance Director Introduction, Ms. Carol McDermott

Chair Siegel introduced Carol McDermott, the new Finance Director.

Carol McDermott, Finance Director, provided a brief overview of her goals for the Finance Department and her background.

(5) INTRODUCTION OF NEW MEMBER

[ID 25-4713](#) New Audit Advisory Committee Member - Mr. Daniel Kastholm

Chair Siegel introduced Daniel Kastholm, new Audit Advisory Committee Member.

Member Kastholm provided a brief overview of his background.

(6) APPROVAL OF THE AGENDA

Chair Siegel requested a motion to approve the Agenda.

Motion by Member Sommerfeld, seconded by Member Kastholm to Approve the Agenda. MOTION CARRIED BY THE FOLLOWING VOICE VOTE:

Yes: 5 - Member Fontana, Member Kastholm, Vice-Chair McFann, Member Sommerfeld and Chair Siegel

(7) APPROVAL OF THE MINUTES

[ID 25-4706](#) Approval of the Audit Advisory Minutes of September 4th, 2025

Chair Siegel requested a motion to approve the September 4th, 2025, meeting Minutes.

MOTION by Member Fontana, seconded by Member Sommerfeld to Approve September 4th, 2025, Minutes. MOTION CARRIED BY THE FOLLOWING VOICE VOTES:

Yes: 5 - Member Fontana, Member Kastholm, Vice-Chair McFann, Member Sommerfeld and Chair Siegel

(8) OLD BUSINESS

[ID 25-4708](#) Update and Preparation for the Upcoming Audit

Chair Siegel asked Carol McDermott, Finance Director, for a brief update.

Carol McDermott, Finance Director, emphasized that the Finance Department is working on year-end. The Finance Department is also working on the audit for FY25. A meeting will be scheduled with CLA to discuss the material weaknesses and the FY25 audit.

Vice-Chair McFann asked Ms. McDermott how the finance department felt about uploading of documents. Ms. McDermott is reviewing the documents being uploaded.

[ID 25-4709](#) Time and Action Plan for Upcoming Audit

Vice-Chair McFann went over the time and action plan with Christopher Kessler, CPA, Principal, CLA (CliftonLarsonAllen, LLP) and gave an outline of their discussion.

Members participated by sharing their input and seeking clarification through questions.

[ID 25-4824](#) AAC Objectives and Responsibilities

Vice-Chair McFann went over the revisions for the AAC Objectives and Responsibilities and asked for feedback from her fellow Members.

Member Kastholm asked what the Audit Advisory Committee is going to review and when is it going to be available.

Carol McDermott, Financial Director, stated that the Finance Department will be building out reporting packages in different views. I did meet one-on-one with the councilors to outline the short term priorities – year-end and audit and that reporting will follow.

Motion by Vice-Chair McFann, seconded by Member Kastholm to Approve the redone Audit and Finance Advisory Committee Objectives and Responsibilities Document as Amended during the course of the discussion and send it to City Council for their review and consideration.

Yes: 5 - Member Fontana, Member Kastholm, Vice-Chair McFann, Member Sommerfeld and Chair Siegel

(9) NEW BUSINESS

[ID 25-4710](#) Finalize Dates for Future Meetings

Vice-Chair went through the calendar dates/schedule. A minimum of 5 meetings and one email auditor update.

[ID 25-4799](#) FY24 Audit - IT Observations Update

Jose Duran, IT Director, explained because of the sensitivity nature of the findings, Mr. Duran welcomed having the members schedule a meeting with him on a one-to-one basis.

Mr. Duran shared that six out of the seven findings were fully resolved. The remaining item requires coordination with the financial software provider to obtain a specific report. This is more of a processed documentation not a security related item. The audit came in at a time when the IT Department was in the process of swapping out several critical pieces of IT equipment. The IT Department was given 39 business days to create and compile 35 individual documents some detailing the IT processes and unfortunately were not given an opportunity to respond to some of the concerns in the report before it was published.

(10) STAFF COMMUNICATIONS

None.

(11) CITY COUNCIL COMMUNICATION

Councilor Schwan thanked the Audit Advisory Committee for their hard work and leadership.

Vice-Chair Gray thanked the Audit Advisory Committee for an informative meeting and discussion.

(12) PUBLIC COMMENT

*The following community member came forward to offer their thoughts to the Members of the Committee:
Dennis Bartolucci*

(13) NEXT MEETING: CONFIRMATION & ATTENDANCE

Next meeting will be scheduled for December 4th, 2025, at 9:00 am.

(14) PROPOSED AGENDA TOPICS FOR NEXT MEETING

Objectives and Responsibility Update

Revised proposed Audit Advisory Committee Meeting Calendar

Explanation of the Sunshine Law

Audit update

Corrective Action Plan Update

Review of Preliminary year-end financials

(15) OTHER COMMITTEE COMMUNICATIONS

None.

(16) ADJOURNMENT

There being no further business before the Committee, Chair Siegel adjourned by meeting at 10:44 am.