

AUDIT COMMITTEE MEETING MINUTES
APRIL 17, 2019

AUDIT COMMITTEE MEMBERS PRESENT: Middleton, Ferguson, Shay, O'Brien, Hogan, Clary, Rozell

AUDIT COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Moore

Debra Prehoda, Clerk

Stacey Benson-Doty, Sr. Audit Clerk

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- 1) Call to Order
- 2) Accept Minutes – March 13, 2019
- 3) Audit Monthly Bills
- 4) Other Business
- 5) Adjournment

Chairman Middleton called the meeting to order at 9:00 A.M.

A motion to accept the minutes of the March 13, 2019 Audit Committee meeting was moved by Mr. Hogan, seconded by Mr. Shay and adopted.

Summary of accounts payable by fund was distributed, attached.

Stacey Benson-Doty, Sr. Audit Clerk, addressed the following items with the committee:

- Stale Vouchers: Stale vouchers are vouchers submitted for payment of prior year expenses after prior year books are closed. Stale vouchers submitted as follows:
 - Various Departments – Stale vouchers totaled \$39,158.57, detailed on attached handout. A motion to approve payment of stale vouchers for various departments was moved by Mr. O'Brien, seconded by Mr. Shay and adopted.
- 2018 Audit Recap attached.

The committee proceeded with auditing the bills.

The committee reconvened.

A motion to pay all bills as audited was by moved Mr. O'Brien, seconded by Mr. Ferguson and adopted.

OTHER BUSINESS: None.

The meeting adjourned at 9:55 A.M.

Debra Prehoda, Clerk

Washington County Board of Supervisors

SUMMARY OF ACCOUNTS PAYABLE BY FUND

Submitted To Audit Committee For Approval Meeting Dated 04/17/19

<u>FUND</u>	<u>AMOUNT</u>	<u>DATE</u>
GENERAL	\$1,209,820.55	04/17/19
SOLID WASTE	\$0	04/17/19
CAR POOL	\$58,578.04	04/17/19
COUNTY ROAD	\$108,627.07	04/17/19
COUNTY ROAD MACHINERY	\$247,550.64	04/17/19
SEWER DIST NO 1	\$50.00	04/17/19
SEWER DIST NO 2	\$79,052.27	04/17/19
CAPITAL CONSTRUCTION	\$523,947.92	04/17/19
<u>Workers Compensation</u>	\$0	04/17/19
<u>Health/Dental(MS)</u>	\$12,054.98	04/17/19
<u>TOTAL ALL FUNDS</u>	<u>\$2,239,681.47</u>	

SPECIAL AUDIT 03/29/19

GENERAL	\$35,171.97	03/29/19
CAR POOL	\$1,247.01	03/29/19
COUNTY ROAD	\$592.71	03/29/19
COUNTY ROAD MACHINERY	\$4,032.24	03/29/19
SEWER NO 1	\$61.18	03/29/19
SEWER NO 2	\$9,224.85	03/29/19
<u>TOTAL</u>	<u>\$50,329.96</u>	

PRELIMINARY TOTAL AMOUNT PAID OUT OF AUDIT WITH APPROVAL OF COUNTY AUDITOR

	<u>AMOUNT</u>	<u>DATE</u>
	<u>\$2,119,800.91</u>	3/13/19-4/16/19
<u>Grand Total Presented to Audit Committee</u>	<u>\$4,409,812.34</u>	04/17/19

TOTAL NUMBER OF VOUCHERS BEFORE COMMITTEE =1,094

STALE VOUCHERS PRESENTED FOR APPROVAL IN CURRENT AUDIT

<u>DEPARTMENT</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>DATE OF SERVICE</u>
Public Health – CWSN(2960)	VARIOUS VENDORS Evaluation Services/Therapy Services	\$1,149.00	9/18-12/31/18
Public Health (4006)	Glens Falls Hospital EMER CARE Rabies Post Exposure Treatment	\$400.00 \$1,502.78	7/28/18-9/13/18
Jail(3150)	Glens Fall Hospital Inmate Medical Charges	\$4,000.72	10/10/17-12/19/18
Jail(3150/3110)	Galls Correction Officers/Deputies Uniforms	\$10,480.45	2018
Sheriff(3110)	Northway Animal Hospital Vet Services – K9	\$223.25	10/29/18
Buildings & Grounds(1620)	Eastern Heating & Cooling	\$1,450.00	12/27/18
Social Services(6010)	Fort Hudson	\$496.00	9/4/18-9/27/18
Coroners/Medical Examiner (1185)	Forensic Medial – Autopsy Services James Gariepy- Mileage for Coroner Calls	\$2,050.00 \$187.20	7/18-8/18 4/18-12/18
Assigned Counsel(1171)	Various Attorneys	\$17,228.17	2016-2018
Total Stale Vouchers		\$39,158.57	

Prepared by Clerk of the Board's Office 04/17/19

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	VOUCHER COUNT/\$\$ AMOUNT THROUGH AUDIT PROCESS FOR 2018												
2	MONTH	FUND											
3		GENERAL	SOLID WASTE	CAR POOL	COUNTY ROAD	ROAD MACH	SEWER 1	SEWER 2	CAPITAL PROJ	WORKERS COMP	MED/DENTAL		
4	JANUARY	\$932,193.12	\$1,526.00	\$10,324.74	\$610,931.78	\$113,113.39	\$17,714.90	\$130,997.10	\$166,560.01	\$0.00	\$0.00		
5	FEBRUARY	\$672,399.97	\$2,216.00	\$241,791.93	\$346,665.87	\$123,363.25	\$10,170.13	\$13,765.21	\$828,398.25	\$14,323.00	\$174.52		
6	MARCH	\$1,200,591.38	\$34,631.43	\$122,936.78	\$290,082.15	\$325,892.89	\$2,054.76	\$64,490.87	\$148,222.46	\$95,678.00	\$0.00		
7	ARPIL	\$1,255,580.12	\$2,981.60	\$15,936.54	\$154,110.53	\$173,068.29	\$1,064.60	\$35,758.28	\$109,049.79	\$0.00	\$23,448.82		
8	MAY	\$594,095.06	\$1,332.00	\$8,827.72	\$20,433.54	\$124,326.00	\$7,398.34	\$16,286.33	\$99,522.92	\$14,323.00	\$99,522.92		
9	JUNE	\$447,555.01	\$2,000.00	\$11,283.11	\$125,143.55	\$89,293.05	\$134.89	\$16,500.08	\$303,480.80	\$0.00	\$0.00		
10	JULY	\$881,272.80	\$391.38	\$10,232.88	\$463,543.82	\$163,335.21	\$95.85	\$119,587.36	\$618,765.89	\$0.00	\$36,204.00		
11	AUGUST	\$802,077.92	\$3,215.56	\$8,726.40	\$827,481.21	\$286,141.59	\$8,240.49	\$43,304.45	\$2,210.00	\$19,395.00	\$12,096.00		
12	SEPTEMBER	\$602,219.92	\$1,620.00	\$172,062.14	\$764,456.25	\$329,025.07	\$293.62	\$33,843.46	\$41,649.88	\$500.00	\$12,068.00		
13	OCTOBER	\$879,711.41	\$3,002.88	\$50,648.17	\$1,083,240.40	\$124,521.95	\$119.08	\$152,743.50	\$67,097.10	\$836.58	\$12,718.82		
14	NOVEMBER	\$801,368.53	\$1,394.20	\$15,835.30	\$785,709.00	\$154,419.53	\$9,336.48	\$61,089.51	\$38,527.85	\$14,729.00	\$12,016.00		
15	DECEMBER	\$1,378,627.39	\$2,994.40	\$25,038.60	\$570,314.65	\$179,681.87	\$334.87	\$41,453.62	\$166,828.46	\$3,660.00	\$19,590.00		
16													
17	TOTAL	\$10,447,692.63	\$57,305.45	\$693,644.31	\$6,042,112.75	\$2,186,182.09	\$56,958.01	\$729,819.77	\$2,590,313.41	\$163,444.58	\$227,839.08	\$23,195,312.08	
18													
19	NUMBER OF VOUCHERS PROCESSED												
20		GENERAL	SOLID WASTE	CAR POOL	COUNTY ROAD	ROAD MACH	SEWER 1	SEWER 2	CAPITAL PROJ	WORKERS COMP	MED/DENTAL		
21	JANUARY	640	2	27	51	101	4	52	8	0	0		
22	FEBRUARY	634	2	31	31	98	4	30	11	1	1		
23	MARCH	713	4	37	43	122	3	46	8	2	0		
24	ARPIL	719	5	35	47	116	4	51	12	0	3		
25	MAY	447	1	27	29	95	3	38	3	1	3		
26	JUNE	479	1	25	41	77	3	35	9	0	0		
27	JULY	619	2	27	64	96	4	52	17	0	3		
28	AUGUST	544	1	24	55	87	3	37	2	3	1		
29	SEPTEMBER	686	1	27	51	79	4	36	6	1	1		
30	OCTOBER	483	1	32	65	107	4	43	5	4	2		
31	NOVEMBER	651	1	28	64	96	3	39	5	2	1		
32	DECEMBER	823	3	35	62	107	4	59	9	1	3		
33		7438	24	355	603	1181	43	518	95	15	18	10290	