

AUDIT COMMITTEE MEETING MINUTES
FEBRUARY 19, 2020

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

AUDIT COMMITTEE MEMBERS ABSENT: Griffith

SUPERVISORS: Henke

Debra Prehoda, Clerk

Stacey Benson-Doty, Sr. Audit Clerk

Al Nolette, County Treasurer

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- 1) Call to Order
- 2) Accept Minutes – December 18, 2019
- 3) Audit Monthly Bills
- 4) Other Business
- 5) Adjournment

Chairman Losaw called the meeting to order at 9:02 A.M.

A motion to accept the minutes of the January 15, 2020 Audit Committee meeting was moved by Mr. Hogan, seconded by Mrs. Clary and adopted.

Summary of accounts payable by fund was distributed, attached.

Stacey Benson-Doty, Senior Audit Clerk, addressed the following item with the committee:

- Stale vouchers are vouchers submitted for payment of prior year expenses after prior year books are closed. Stale voucher submitted totaled \$1,687.02, detailed on attached handout. A motion to approve payment of stale vouchers, Assigned Counsel Department – Michele Hervieux-Osgood, Esq., vendor, for a case that spanned 2018 – 2019 in the amount of \$1,710.02 and \$359.97; 2018 stale amount \$1,687.02, was moved by Mr. Hogan, seconded by Mr. Rozell and adopted.

The committee proceeded with auditing the bills.

The committee reconvened.

A motion to pay all bills as audited was by moved Mr. Ferguson, seconded by Mrs. Clary and Mr. Hogan and adopted.

OTHER BUSINESS:

The Clerk brought to the committee's attention matters discovered in the pre-audit and corresponding resolutions presented for consideration at Friday's Board meeting: budget amendment for DSS computers, Coroners fees, Black Creek waiver and committee approval given for waiver for auditing services for indirect cost report.

Mr. O'Brien asked with the new accounting system it was mentioned possibly automating some of the audit processes. This has not been further explored.

A motion to adjourn was moved by Mr. Rozell, seconded by Mr. Ferguson and adopted. The meeting adjourned at 10:09 A.M.

Debra Prehoda, Clerk

Washington County Board of Supervisors

SUMMARY OF ACCOUNTS PAYABLE BY FUND

Submitted To Audit Committee For Approval : Meeting Date 2/19/20

<u>FUND</u>	<u>AMOUNT</u>	<u>DATE</u>
GENERAL	\$1,645,470.79	2/19/2020
CAR POOL	\$52,251.01	2/19/2020
COUNTY ROAD	\$192,908.84	2/19/2020
COUNTY ROAD MACHINERY	\$240,359.46	2/19/2020
SEWER DIST NO 1	\$10,703.00	2/19/2020
SEWER DIST NO 2	\$53,820.31	2/19/2020
CAPITAL CONSTRUCTION	\$117,623.14	2/19/2020
<u>Workers Compensation</u>	\$134,120.50	2/19/2020
<u>Health/Dental(MS)</u>	\$12,230.65	2/19/2020
<u>TOTAL ALL FUNDS</u>	<u>\$2,459,487.70</u>	<u>1,054</u>

SPECIAL AUDIT 1/31/20

GENERAL	\$44,384.35	1/31/2020
CAR POOL	\$1,343.02	1/31/2020
COUNTY ROAD	\$ 207.32	1/31/2020
COUNTY ROAD MACHINERY	\$4,208.14	1/31/2020
SEWER NO 1	\$ 50.29	1/31/2020
SEWER NO 2	\$9,637.93	1/31/2020
<u>TOTAL</u>	<u>\$59,831.05</u>	<u>73</u>

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

	<u>AMOUNT</u>	<u>DATE</u>
	<u>\$1,956,036.64</u>	<u>1/15/2020-2/18/2020</u>
<u>Grand Total Presented to Audit Committee</u>	<u>\$4,475,355.39</u>	<u>2/19/20</u>

TOTAL NUMBER OF VOUCHERS BEFORE COMMITTEE = 1127

STALE VOUCHERS PRESENTED FOR APPROVAL IN CURRENT AUDIT

<u>DEPARTMENT</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>DATE OF SERVICE</u>
A1171	Michele Hervieux-Osgood, Esq	\$1,687.02	
TOTAL		\$1,687.02	

Prepared by Clerk of the Board's Office 2/19/2020.