

AUDIT COMMITTEE MEETING MINUTES
MARCH 17, 2021

AUDIT COMMITTEE MEMBERS PRESENT: Losaw, O'Brien, Ferguson, Clary
AUDIT COMMITTEE MEMBERS ABSENT: Hogan, Rozell, Griffith
SUPERVISORS: Henke – Vice Chairman making the quorum until Supervisor Clary arrived.
Debra Prehoda, Clerk
Stacey Benson-Doty, Sr. Audit Clerk

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- 1) Call to Order
- 2) Accept Minutes – February 17, 2021
- 3) Audit Monthly Bills
 - Motion to pay all bills as audited
- 4) Other Business
- 5) Adjournment

Chairman Losaw called the meeting to order at 9:02 A.M. with Vice Chairman Henke making the quorum.

A motion to accept the minutes of the February 17, 2021 Audit Committee meeting was moved by Mr. Henke, seconded by Mr. O'Brien, and adopted.

- Summary of accounts payable by fund distributed, attached.
- Stale Vouchers – Vouchers submitted for payment of prior year expenses after prior year books are closed. Stale voucher submitted totaled \$3,492.73. A motion to approve payment of stale vouchers in the amount of \$3,492.73 as follows:

Department	Vendor	Amount	Date of Service
Assigned Counsel	Lloyd Swartz, Protection & Investigation	207.00	9/23/19-12/31/19
Assigned Counsel	John K Oswald, Esq.	514.10	10/16/19-12/19/19
Assigned Counsel	Nicole Fish, Esq.	265.88	3/11/19-6/30/19
Assigned Counsel	Jeffrey McMorris, Esq.	2,505.75	12/23/19-12/31/19
Total		\$3,492.73	

was moved by Mr. Henke, seconded by Mr. Ferguson, and adopted.

- COVID Account 4189 – The summary of accounts payable handout includes the COVID 4189 payments in audit which are now only from Public Health. The Senior Audit Clerk asked if the committee wanted her to continue to report out this information and the decision was to continue providing this information. COVID 4189 (Public Health) payments this audit totaled \$23,814.44.
- Year-end voucher processing summary distributed, attached. In 2020, the amount processed through regular audit totaled \$22,845,156.98 and the number of vouchers processed 9,136. The 2020 out of audit bills paid totaled \$16,519,168.21.

The committee proceeded with auditing the bills.

The committee reconvened.

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

OTHER BUSINESS: None.

The meeting adjourned at 10:06 A.M.

Debra Prehoda, Clerk Washington County Board of Supervisors

SUMMARY OF ACCOUNTS PAYABLE BY FUND

Submitted To Audit Committee For Approval : Meeting Date 03/17/21

<u>FUND</u>	<u>AMOUNT</u>	<u>DATE</u>
GENERAL	\$1,294,511.60	3/17/21
CAR POOL	\$7,219.82	3/17/21
COUNTY ROAD	\$304,178.01	3/17/21
COUNTY ROAD MACHINERY	\$157,593.19	3/17/21
SEWER DIST NO 1	\$490.00	3/17/21
SEWER DIST NO 2	\$31,,651.58	3/17/21
CAPITAL CONSTRUCTION	\$323,714.84	3/17/21
<u>Workers Compensation</u>	\$0	3/17/21
<u>Health/Dental(MS)</u>	\$12,036.00	3/17/21
<u>TOTAL ALL FUNDS</u>	<u>\$2,131,395.04</u>	914

SPECIAL AUDIT 3/4/21

GENERAL	\$50,974.41	<u>3/4/21</u>
CAR POOL	\$1,492.54	<u>3/4/21</u>
COUNTY ROAD	\$277.26	<u>3/4/21</u>
COUNTY ROAD MACHINERY	\$5,114.10	<u>3/4/21</u>
SEWER NO 1	\$47.80	<u>3/4/21</u>
SEWER NO 2	\$10,350.24	<u>3/4/21</u>
<u>TOTAL</u>	<u>\$68,256.35</u>	88

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

	<u>AMOUNT</u>	<u>DATE</u>
	<u>\$1,497,868.24</u>	<u>2/17/21-3/16/21</u>
<u>Grand Total Presented to Audit Committee</u>	<u>\$3,697,519.63</u>	

TOTAL NUMBER OF VOUCHERS BEFORE COMMITTEE = 1,002

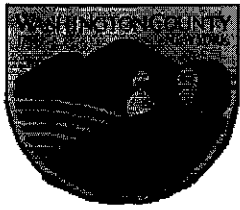
STALE VOUCHERS PRESENTED FOR APPROVAL IN CURRENT AUDIT

<u>DEPARTMENT</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>DATE OF SERVICE</u>
1171	Lloyd Swartz, Protection & Investigation	\$207.00	9/23/19-12/31/19
	John K Oswald, Esq	\$514.10	10/16/19-12/19/19
	Nicole Fish, Esq	\$265.88	3/11/19-6/30/19
	Jeffrey McMorris, Esq	\$2,505.75	12/23/19-12/31/19
TOTAL		\$3,492.73	

NOTES:

1. **COVID (4189) PAYMENTS TOTALED \$ 23,814.44 IN THE REGULAR AUDIT. REPORT ATTACHED.**

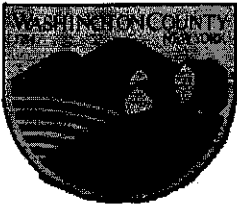
Prepared by Clerk of the Board's Office 3/17/21



Accounts Payable Invoice Report

Invoice Due Date Range 03/01/21 - 03/31/21
 Report By Department - Vendor - Invoice
 Detail Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
Department 4189 - Other Public Health									
Vendor 5051 - CAMBRIDGE VALLEY RESCUE SQUAD									
Sub-Department 4189 Other Public Health									
2021-00002844	CONTRACTED FEES - ADMIN OF VACCINES - CTY PODS @ BURG1/21-2/28/2	Edit		03/15/2021	03/19/2021	03/15/2021			21,665.00
<i>P.O. Number</i>	<i>Item Description</i>		<i>Quantity</i>	<i>U/M</i>	<i>Amount/Unit</i>	<i>Total Amount</i>	<i>Vendor Catalog Part Number</i>	<i>Contract Number</i>	
	Contracted Services - CONTRACTED FEES - ADMIN OF VACCINES - CTY PODS @ BURG1/21-2/28/2		1.0000	EA	21,665.0000	21,665.00			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)			Invoice Items 1				21,665.00	
Sub-Department 4189 Other Public Health Totals							Invoices	1	0
Vendor 5051 - CAMBRIDGE VALLEY RESCUE SQUAD Totals							Invoices	1	\$21,665.00
Vendor 1111 - MEDLINE INDUSTRIES, INC.									
Sub-Department 4189 Other Public Health									
2021-00002845	(INV#1939192461)UNDERPADS/B ANDAIDS/TISSUES 1/23/21	Edit		03/15/2021	03/19/2021	03/15/2021			91.76
<i>P.O. Number</i>	<i>Item Description</i>		<i>Quantity</i>	<i>U/M</i>	<i>Amount/Unit</i>	<i>Total Amount</i>	<i>Vendor Catalog Part Number</i>	<i>Contract Number</i>	
2021-00000096	Supplies - Other than Office - 23G 1 1/2 inch safety needles TMOSG3233823G 1 1/2 inch safety ne		5.0000	Box	.0000	.00			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)							.00	
2021-00000096	Supplies - Other than Office - Band Aids PRM 25500B		1.0000	Case	33.9600	33.96			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)							33.96	
2021-00000096	Supplies - Other than Office - Disposable Underpads MSC281224		1.0000	Case	22.7300	22.73			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)							22.73	
2021-00000096	Supplies - Other than Office - Tissues NON243275		1.0000	Case	35.0700	35.07			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)							35.07	
Sub-Department 4189 Other Public Health Totals							Invoices	1	0
Vendor 1111 - MEDLINE INDUSTRIES, INC. Totals							Invoices	1	\$91.76
Vendor 15210 - Dawn Mulcahy									



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Sub-Department 4189 Other Public Health									
2021-00002846	MILEAGE - COVID DELIVERIES 2/17/21	Edit		03/15/2021	03/19/2021	03/15/2021			10.80
<i>P.O. Number</i>	<i>Item Description</i>		<i>Quantity</i>	<i>U/M</i>	<i>Amount/Unit</i>	<i>Total Amount</i>	<i>Vendor Catalog Part Number</i>	<i>Contract Number</i>	
	Mileage - MILEAGE - COVID DELIVERIES 2/17/21		1.0000	EA	10.8000	10.80			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)							10.80	
				Invoice Items	1				
Sub-Department 4189 Other Public Health Totals									
							Invoices	2	0
Vendor 15210 - Dawn Mulcahy Totals									
							Invoices	2	\$53.55
Vendor 15211 - Spring Motor Inn									
Sub-Department 4189 Other Public Health									
2021-00002842	LODGING - COVID QUARATINE 12/21/20-12/26/20	Edit		03/15/2021	03/19/2021	12/31/2020			350.00
<i>P.O. Number</i>	<i>Item Description</i>		<i>Quantity</i>	<i>U/M</i>	<i>Amount/Unit</i>	<i>Total Amount</i>	<i>Vendor Catalog Part Number</i>	<i>Contract Number</i>	
	Outside Services - LODGING - COVID QUARATINE 12/21/20-12/26/20		1.0000	EA	350.0000	350.00			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)							350.00	
				Invoice Items	1				
Sub-Department 4189 Other Public Health Totals									
							Invoices	1	0
Vendor 15211 - Spring Motor Inn Totals									
							Invoices	1	\$350.00
Vendor 14659 - VERICOR, LLC									
Sub-Department 4189 Other Public Health									
2021-00002848	(INV#008768)VACCINE COOLERS 2/16/21	Edit		03/15/2021	03/19/2021	03/15/2021			1,654.13
<i>P.O. Number</i>	<i>Item Description</i>		<i>Quantity</i>	<i>U/M</i>	<i>Amount/Unit</i>	<i>Total Amount</i>	<i>Vendor Catalog Part Number</i>	<i>Contract Number</i>	
2020-00001017	Supplies - Other than Office - shipping		1.0000	EA	56.1300	56.13			
	<i>G/L Account</i>			<i>Project</i>				<i>Amount</i>	
	A.4189.2189 (General Fund.Other Public Health.COVID)							56.13	



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Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
2021-00002848	(INV#008768)VACCINE COOLERS 2/16/21	Edit		03/15/2021	03/19/2021	03/15/2021			1,654.13
<i>P.O. Number</i>	<i>Item Description</i>		<i>Quantity</i>	<i>U/M</i>	<i>Amount/Unit</i>	<i>Total Amount</i>	<i>Vendor Catalog Part Number</i>	<i>Contract Number</i>	
2020-00001017	Supplies - Other than Office - VT-08 Cool Cube 08 vaccine coolers		2.0000	EA	799.0000	1,598.00			
	<i>G/L Account</i>				<i>Project</i>			<i>Amount</i>	
	A.4189.2189 (General Fund.Other Public Health.COVID)							1,598.00	
	Invoice Items				2				
Sub-Department 4189 Other Public Health Totals							Invoices	1	0
Vendor 14659 - VERICOR, LLC Totals							Invoices	1	\$1,654.13
Vendor 1699 - PETTY CASH FUND WASH CO TREASURER									
Sub-Department 4189 Other Public Health									
2021-00002843	(CK#2015/RN#874) PETTY CASH REIMB-GROCERIES-COVID 12/16/20	Edit		03/15/2021	03/19/2021	12/31/2020			175.08
<i>P.O. Number</i>	<i>Item Description</i>		<i>Quantity</i>	<i>U/M</i>	<i>Amount/Unit</i>	<i>Total Amount</i>	<i>Vendor Catalog Part Number</i>	<i>Contract Number</i>	
	Supplies - Other than Office - (CK#2015/RN#874) PETTY CASH REIMB- GROCERIES-COVID 12/16/20		1.0000	EA	175.0800	175.08			
	<i>G/L Account</i>				<i>Project</i>			<i>Amount</i>	
	A.4189.4189 (General Fund.Other Public Health.COVID)							175.08	
	Invoice Items				1				
Sub-Department 4189 Other Public Health Totals							Invoices	1	0
Vendor 1699 - PETTY CASH FUND WASH CO TREASURER Totals							Invoices	1	\$175.08
Department 4189 - Other Public Health Totals							Invoices	7	\$23,989.52
4189 Other Public Health									
Grand Totals							Invoices	7	\$23,989.52

VOUCHER PROCESSING SUMMARY

THROUGH AUDIT COMMITTEE

<u>YEAR</u>	<u>\$\$ AMOUNT PROCESSED</u>	<u>NUMBER OF VOUCHERS PROCESSED</u>
2020	\$22,845,156.98	9,136
2019	\$29,952,817.65	10,978
<u>2018</u>	<u>\$23,195,312.08</u>	<u>10,290</u>
	\$75,993,286.71	30,404

OUT OF AUDIT BILLS PAID

2020	\$16,519,168.21
2019	\$16,590,980.21
<u>2018</u>	<u>\$18,468,557.83</u>
	\$51,578,706.25

CURRENT YEAR

2021	\$6,415,650.69	2,658 JANUARY – MARCH
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OUT OF AUDIT

<u>2021</u>	<u>\$4,365,212.50</u>
	\$10,780,863.19

TOTALS

\$138,352,856.15	33,062
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