

The Florence County Audit, Budget, and Administrative Committee met at the Courthouse on July 12, 2016. The meeting was called to order by the Chair at 6:30pm. Members present were Supervisors: Bomberg, Dzekute, Johnson, Kelley (chair), and Steber. Absent: None. Others present: Financial Manager Joe Bestor; County Treasurer JoAnne Friberg; Department Heads Jen Steber, Lori Friberg, and Annette Seibold; and Schenck Representative Scott Sternhagen.

Moved by Supervisor Johnson, seconded by Supervisor Dzekute to approve the Agenda. Ayes: Five (5). Nays: None (0). Motion carried.

Moved by Supervisor Steber, seconded by Supervisor Johnson to approve the minutes from June 14, 2016 as read. Ayes: Five (5). Nays: None (0). Motion carried.

Scott Sternhagen presented draft copies of the audited Annual Report and the Management Communications related to the audit of the County's financial statements for the year ended December 31, 2015. Sternhagen pointed out that the auditors opinion is unqualified, the best opinion available. He highlighted the financial performance of the County in 2015 and also reviewed the Schedule of Findings in the single audit section of the Annual Report and the comments and observations listed in the Management Communication. Sternhagen noted improvement in several areas including progress related to Highway accounting procedures. He also highlight one new finding related to new Uniform Grant Guidance requirements and one comment related to Capital Improvement Planning that will be addressed by separate agenda items during this meeting. The Committee thanked Schenck for the reports and will send them on to the full Board of Supervisors for their review at the July 19, 2016 meeting.

JoAnne Friberg presented the monthly Treasurers report, showing account balances, interest rates, and investment accounts. Friberg highlighted upcoming maturities of certificates of deposits and also noted that July is expected to be a busy month with tax collections. Cash receipts will be high in July and expenditures will be high in August. Moved by Supervisor Bomberg, seconded by Supervisor Steber to accept the Treasurers report. Ayes: Five (5). Nays: None (0). Motion carried.

Joe Bestor distributed a draft Capital Improvement Plan Policy & Procedure and highlighted a few changes from our practices in prior years. The goal is to fully integrate the CIP planning process with the annual budget process for 2017. Bestor updated the committee on the activities of the CIP Review Team and it was agreed that the team will present their CIP recommendations to the committee at the August 9<sup>th</sup> meeting. Bestor reviewed a new form that will be required for any CIP project that is planned for 2017. There was no request for approval of the new Policy & Procedure at this time, but the committee will consider action during the budget process.

Joe Bestor distributed an updated timeline on activities related to the County's efforts to address the new federal standards called Uniform Grant Guidance. Jen Steber and Bestor have met with representatives of Schenck who are assisting the county's effort to develop policies & procedures to comply with the new standards. Steber and Bestor will involve departments which receive federal funding, with the first training activity scheduled for September 26, 2016. Bestor will keep the committee informed of progress and will present policies & procedures for approval as they are developed.

Joe Bestor presented his monthly report to the Committee, which included budget versus actual comparisons for 2016 activities, and other initiatives for the last thirty days. Bestor also distributed a proposed timetable for the 2017 budget process and a summary of budget assumptions, including budget guidelines related to employee costs.

Moved by Supervisor Johnson, seconded by Supervisor Steber to approve the Financial Manager's monthly reports. Ayes: Five (5). Nays: None (0). Motion carried.

Moved by Supervisor Johnson, seconded by Supervisor Dzekute to approve all bills submitted by the Clerk and authorize the Clerk to issue orders for payment of the same. Ayes: Five (5). Nays: None (0). Motion carried.

Under committee concerns for future agenda items, Lori Friberg informed the committee that she is investigating a possible request for a budget amendment for the Aging Department related to employee-related costs. She plans to prepare a summary for the August meeting.

There being no further business or concerns of the Committee, Supervisor Steber moved for adjournment. Supervisor Johnson seconded the motion. Motion carried; the meeting was adjourned at 7:40pm.

Respectfully submitted,  
Joseph L. Bestor  
Financial Manager