

AUDIT COMMITTEE MEETING MINUTES
FEBRUARY 13, 2019

AUDIT COMMITTEE MEMBERS PRESENT: Middleton, Ferguson, Shay, O'Brien, Hogan, Clary, Rozell
AUDIT COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Shaw

Debra Prehoda, Clerk

Stacey Benson-Doty, Sr. Audit Clerk

Chris DeBolt, County Administrator

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- 1) Call to Order
- 2) Accept Minutes – January 16, 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 January 16, 2019 Audit Committee meeting was moved by Mr. Shay, seconded by Mr. Rozell and adopted.

Summary of accounts payable by fund was distributed, attached.

Stacey Benson-Doty, Senior 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:
 - Public Health – Various school districts and providers reconciliations for SY 2016 – 2017 in the amount of \$97,099.51.
- Assigned Council – Mentioned high number of Assigned Council vouchers (319) totaling \$122,801 for processing 2018 and 2019 expenses. The County Administrator added that due to caseload standards in the Public Defender's Office and to avoid being in violation some cases are being covered by Assigned Counsel.

The committee proceeded with auditing the bills.

The committee reconvened.

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

OTHER BUSINESS: None.

The meeting adjourned at 10:00 A.M.

Debra Prehoda, Clerk

Washington County Board of Supervisors

SUMMARY OF ACCOUNTS PAYABLE BY FUND

Submitted To Audit Committee For Approval Meeting Dated 02/13/19

<u>FUND</u>	<u>AMOUNT</u>	<u>DATE</u>
GENERAL	\$1,266,926.51	2/13/19
SOLID WASTE	\$0	2/13/19
CAR POOL	\$41,837.96	2/13/19
COUNTY ROAD	\$392,339.81	2/13/19
COUNTY ROAD MACHINERY	\$218,732.60	2/13/19
SEWER DIST NO 1	\$14,017.50	2/13/19
SEWER DIST NO 2	\$57,853.53	2/13/19
CAPITAL CONSTRUCTION	\$25,148.50	2/13/19
<u>Workers Compensation</u>	\$257,834.29	2/13/19
<u>Health/Dental(MS)</u>	\$11,952.00	2/13/19
<u>TOTAL ALL FUNDS</u>	<u>\$2,286,642.70</u>	

SPECIAL AUDIT PAID 1/25/19

ADDITIONAL SPECIAL AUDIT – DIRECT ENERGY

GENERAL	\$2,672.82	1/25/19
CAR POOL	\$582.62	1/25/19
COUNTY ROAD MACHINERY	\$1,325.32	1/25/19
<u>TOTAL</u>	<u>\$4,580.76</u>	

SPECIAL AUDIT – 1/31/19

GENERAL	\$38,715.83	1/31/19
CAR POOL	\$667.85	1/31/19
COUNTY ROAD MACHINERY	\$3,179.20	1/31/19
SEWER NO 1	\$59.19	1/31/19
SEWER NO 2	\$8,623.99	1/31/19
<u>TOTAL</u>	<u>\$51,246.06</u>	

PRELIMINARY TOTAL AMOUNT PAID OUT OF AUDIT WITH A1,159,690.00 APPROVAL OF COUNTY AUDITOR

	<u>AMOUNT</u>	<u>DATE</u>
	\$1,947,176.03	1/16/19-2/12/19
<u>Grand Total Presented to Audit Committee</u>	\$4,289,645.55	<u>2/13/19</u>

TOTAL NUMBER OF VOUCHERS BEFORE COMMITTEE =1,081

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 SCHOOL DISTRICTS/PROVIDERS RECONCILIATIONS FOR SY 2016-2017	\$97,099.51	
TOTAL STALE VOUCHERS		\$97,099.51	

Prepared by Clerk of the Board's Office 2/13/19