

AUDIT COMMITTEE MEETING MINUTES  
APRIL 18, 2018

AUDIT COMMITTEE MEMBERS PRESENT: Moore, Hogan, Ferguson, Middleton, Clary, Rozell  
AUDIT COMMITTEE MEMBERS ABSENT: Shay  
SUPERVISORS: Shaw  
Debra Prehoda, Clerk  
Chris DeBolt, County Administrator

Stacey Benson-Doty, Sr. Audit Clerk

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- 1) Call to Order
- 2) Approval of Minutes – March 14, 2018
- 3) Audit Monthly Bills
- 4) Other Business
- 5) Adjournment

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

A motion to accept the minutes of the March 14, 2018 Audit Committee meeting was moved by Mr. Middleton, seconded by Mrs. Clary and adopted.

Summary of accounts payable by fund was distributed.

A motion to proceed with auditing the bills was moved by Mr. Middleton, seconded by Mr. Rozell and adopted.

The County Administrator addressed the committee asking for feedback on the direction to take the proposed Procurement Policy at Tuesday's Government Operation Committee meeting. He has received some feedback from Department Heads and Supervisors that as drafted the proposed policy is a little too restrictive. He asked the Audit Committee who audits the bills if they would be comfortable with him coming to Tuesday's Government Operations Committee meeting with more of a compromise still achieving the goals of the Board but less restrictive as far as operations goes. The committee asked for some examples. The County Administrator stated Department Heads have indicated the dollar thresholds for quotes as being too restrictive; verbal quotes for something costing \$500 or more. They have also indicated having the bids go out from the Purchasing Department has been cumbersome, he feels the process will improve and he see value to it and would like to continue with that practice. Mr. Moore agreed that practice should continue and it brings structure that is necessary for this organization. Mr. Middleton concurs. Mr. Hogan stated he would ask for the County Administrator to use his judgement because he deals with this stuff every day. He would trust his judgement on this matter. The County Administrator will bring a draft policy on Tuesday that tries to strike that balance; tightening things up from where we were but not being so restrictive that we unduly impact the organization. Mr. Moore suggested sending a copy out by email on Monday to have time to review. Mr. Rozell wished there was a way to select a Washington County vendor on a bid where there was little difference in cost but the County Attorney has previously explained that cannot be done.

The committee continued auditing the bills.

The committee reconvened and a motion to approve all bills as audited was moved by Mrs. Clary, seconded by Mr. Hogan and adopted.

OTHER BUSINESS: None.

The meeting adjourned at 10:45 A.M.

*Debra Prehoda, Clerk, Washington County Board of Supervisors*

**SUMMARY OF ACCOUNTS PAYABLE BY FUND**

**Submitted To Audit Committee For Approval**

**Meeting Dated 4/18/18/18**

<b><u>FUND</u></b>	<b><u>AMOUNT</u></b>	<b><u>DATE</u></b>
GENERAL	\$1,202,021.13	04/18/18
SOLID WASTE	\$2,981.60	04/18/18
CAR POOL	\$14,794.06	04/18/18
COUNTY ROAD	\$153,610.57	04/18/18
COUNTY ROAD MACHINERY	\$169,184.78	04/18/18
SEWER DIST NO 1	\$1,012.50	04/18/18
SEWER DIST NO 2	\$25,800.66	04/18/18
CAPITAL CONSTRUCTION	\$109,049.79	04/18/18
<u>Health/Dental(MS)</u>	\$23,448.82	04/18/18
<b><u>TOTAL ALL FUNDS</u></b>	<b><u>\$1,701,903.91</u></b>	

**SPECIAL AUDIT PAID 03/01/18**

GENERAL	\$53,558.99	04/03/18
CAR POOL	\$1,142.48	04/03/18
COUNTY ROAD	\$499.96	04/03/18
COUNTY ROAD MACHINERY	\$3,883.51	04/03/18
SEWER DIST NO 1	\$52.10	04/03/18
SEWER DIST NO 2	\$9,957.62	04/03/18
<b><u>TOTAL</u></b>	<b><u>\$69,094.66</u></b>	

**PRELIMINARY TOTAL AMOUNT PAID OUT OF AUDIT**

**WITH APPROVAL OF COUNTY AUDITOR**

	<b><u>AMOUNT</u></b>	<b><u>DATE</u></b>
	<b><u>\$1,944,128.49</u></b>	03/14/18-04/17/18
<b><u>Grand Total Presented to Audit Committee</u></b>	<b><u>\$3,715,127.06</u></b>	04/18/18

**TOTAL NUMBER OF VOUCHERS BEFORE COMMITTEE = 907**