

Greene County Commission

Daily Briefing

TUESDAY, April 19, 2016

9:00 AM

County Commission Conference Room
933 N. Robberson

Attendees: Commissioner Cirtin, Bengsch and Bentley; Chris Coulter, Cindy Stein, Tom Barr, Outside Auditors Andrew Marmouget and Rebecca Friedrich, Jennifer McClure and Marilyn Elsass.

Items for Consideration and Action by the Commission

(None)

Informational Items

1. Scope of Audit—Jeff Scott

- *Andy Marmouget presented the Commission with the process of an audit. The auditors review financial statements of the county and grants as well as going over documents to make certain actions are noted.*
- *Interviews may be conducted as well.*
- *Audit ratings: Unmodified/clean opinion (highest rating), Qualified may indicated “except for an item listed”, Adverse indicates reviewed items not presented according to standards, and Scope Limitation indicates the audit is not able to be completed noting it may be that documents are incomplete or no cooperation at audit.*
- *The auditors may look at compliance of Federal programs.*
- *An Audit may include any office or as needed.*
- *The audit includes a test of banking processes, receivables, account payables and the recording of those transactions.*
- *State audits test all compliances.*
- *Noted deadlines on audit reports.*
- *Touched on IT audit of design and system set up.*
- *Noted that the Department of Labor is looking at changes to exempt employees.*

Jeff Scott asked if there was anything the County can do in addition to standards. Andy suggested perhaps they may want to inventory the Sheriff's evidence items. Andy also offered a couple of forms to keep on hand which the County Auditor indicated those items are currently part of their records.

Andy indicated we can look at internal control i.e. inventory of equipment, gasoline, mileage etc.

2. Budget Office—Jeff Scott

- *Jeff noted a recent budget adjustment.*
- *Went through negative line items where expenses were higher than the budget line and the reason behind the overages i.e. delay in funds being received, legal expenses, emergency purchase and/or repair items etc.*

3. Human Resources—Camille Knowles, absent

4. Other Items

Kevin Barnes:

- *Judicial Project update. Circuit Court, Tom Barr's office is being finished toward the end of the week. They are doing a quadrant of the third floor at a time. Kevin is meeting with the contractor and judges tomorrow.*
- *Update on possible other spaces for courtroom use while renovation takes place in the Judicial Courthouse. Several locations were discussed.*
- *Discussion of Cox Tower floors being vacated so renovation of two floors can begin. The County has been given dates of the end of May and the second floor the end of June.*
- *Judicial Courthouse Coffee Bar is taking shape and looking at April 29 for the ribbon cutting.*
- *Flood plain maps in progress.*
- *New employee Howard Goodwin will begin employment May 23, 2016 as the storm water engineer.*

Chris Coulter:

- *The Chosin Few are in Springfield for their reunion. These men are survivors of a Korean battle during November-December, 1950. They are meeting at the Ramada Oasis Hotel. The Commission will join them on Thursday of this week and present the survivors with a proclamation.*

Commissioner Cirtin:

- *Commissioner Cirtin mentioned Debbie Chance Hart in connection with the Greenville, SC trip with the Leadership team. Commissioner Bengsch, Jennifer McClure, and Rick Artman have been put on the waiting list for this trip. Discussion of the importance of this trip in future County planning.*