

Auditor / Treasurer Update

May 22, 2019

10:02 a.m.

Present: Commissioner Jackson, Commissioner Stamper, Commissioner Fund, County Manager Erik Martin, Tom Stanton, Heather Boyer, Larry Grove, Becky Butler, Daleyn Coleman, Steve Walton, Rodney Reynolds (10:14 a.m.)

Guest: Dr. Lindsey Pollock

Recorder: Rieva Lester

Larry Grove said the Auditor's Office needs a memo from the board regarding drawing the lot for the Salary Commission. He said Erik Martin had suggested a large initial lot draw – 50 names.

Commissioner Stamper made a motion to request that the Auditor draw lots of 50 for each commissioner district to begin the process of filling the Salary Commission.

Commissioner Fund seconded.

Erik said HR Specialist Daleyn Coleman would send out the letters to the potential candidates selected in the draw process.

Motion passed 3-0.

Daleyn and Steve Walton left at 10:10 a.m.

Heather Boyer and Larry discussed the rollout of the state's new elections software.

Rodney Reynolds joined at 10:14 a.m.

Larry discussed the proposed dissolution of two special purpose districts. He noted that one of the two involves an incomplete annexation. Commissioner Stamper said he would reach out to individuals linked to special purpose district with the incomplete annexation. Larry said the special purpose district in the area with the incomplete annexation has been inactive for nearly 30 years.

Heather and Tom Stanton left at 10:17 a.m.

Larry discussed plans to fill Amanda Migliaccio's position.

Becky Butler reviewed year-to-date expenditures.

TO-DO LIST / RECAP

Treasurer's Office: Email the commissioners and Erik Martin an outline of the next steps the Treasurer's Office will take to complete its portion of the financial statement

Larry Grove said the State Auditor's Office is on site for the 2018 Annual Financial Report. He said the annual report is due May 30 and that the county will not meet that deadline so it will receive a finding from the State Auditor's Office (SAO).

Larry said the deadline for filing with the federal government is Sept. 30. He said the SAO's audit of the county is what gets filed with the federal government.

Larry said there were at least three grants that did not get receipted correctly in the ledger. Rodney Reynolds said the Treasurer receives the payment and alerts the recipient department/office, which is then required to enter it into Tyler cashiering. Larry said a finding from the SAO is likely.

Larry noted that the go-live date for payroll in Munis is July 1.

Larry noted that Rodney is the single point of contact for the Treasurer's Office. He said his office had supported the idea of hiring an additional expert. He noted that his office has a point of contact who has two positions to support them.

Rodney noted that Ellen Bray has been promoted to Vickie's position.

Commissioner Jackson said he is concerned about the SAO findings because those will affect the county's credit rating. He said the commissioners need to know what's being done to rectify the situation, what's being done to prevent a repeat of the problem in the future and what is needed to finish the reconciliation.

Rodney said there currently is a \$4,700 variance in the reconciliation process. He said the Treasurer, Arny Davis, is in the process of certifying the results. Larry said the Auditor's Office has requested the certification because the Auditor's Office suspects the numbers are incorrect.

Commissioner Jackson left at 10:47 a.m.

Rodney discussed the learning curve associated with the Munis implementation. He said his office could have used some more training. He said his office is nearly finished with its reconciliation.

Commissioner Jackson returned at 10:50 a.m.

Rodney said cash and investment reconciliation typically is complete by Feb. 28. Larry noted that the Auditor's Office is now three months behind due to the delay from the Treasurer's Office.

The group discussed the possibility of hiring additional professional services to help the Auditor's Office.

Erik Martin left at 10:54 a.m. and returned at 10:56 a.m.

Dr. Lindsey Pollock asked whether telecommuting would be an option for Amanda.

Rodney said he'll meet with Megan Sibbert later in the day in an effort to identify the cause of the \$4,700 discrepancy. He said the Treasurer's Office will email the commissioners and Erik Martin an outline of the steps the Treasurer's Office will take to complete its portion of the financial statement.

Rodney reviewed year-to-date revenues. Rodney said the Treasurer's Office has focused on general revenues for 2018 and plans to provide year-to-date 2019 details during its next update.

Meeting adjourned at 11:11 a.m.