

**Minutes of Meeting**  
**Larsen Allen – Annual Audit Kickoff**  
**November 14, 2012**  
**9:30 a.m.**

The Kootenai County Board of Commissioners: Chairman Todd Tondee, Commissioner Dan Green and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Clerk Cliff Hayes, Finance Director David McDowell, Staff Accountant Keith Taylor and CliftonLarsonAllen, LLP Representatives: Brian Shull, Nicole Bailey and Chelsea Taylor. Deputy Clerk Pamela Bogaert was also present.

- A. Call to Order:** Chairman Tondee called the meeting to order at 9:32 a.m.
- B. Introductions:** There were no introductions made.
- C. Changes to the Agenda:** There were no changes made to the agenda.
- D. Old Business:** There was no old business discussed.
- E. New Business:**

After Finance Director David McDowell introduced the CliftonLarsonAllen representatives to the Board, Ms. Bailey explained the stages of the audit to be financial statements, field work including transaction testing and finally the reporting stage as provided by the Comprehensive Annual Financial Report (CAFR). Ms. Taylor explained that the single audit, regarding grants, is required for any entity spending \$500,000 or more in Federal Funds and that a report on compliance requirements will be provided to the Board upon completion.

The Board was concerned that no completed Letter of Engagement has been signed and was informed by Mr. McDowell that it had just completed legal review and will be presented at the Business Meeting to be held on November 20, 2012.

Mr. McDowell advised the Board that the final audit report would be prepared by mid March, 2013 with the goal being to bring it before the Board prior to the beginning of next year's budget process.
- F. Staff Reports:** There were no staff reports.
- G. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. There was no public comment.

The meeting was adjourned at 10:08 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: \_\_\_\_\_  
Pamela B. Bogaert, Deputy Clerk