

Minutes of Meeting
CliftonLarsonAllen Planning Meeting
October 30, 2013
11:00 a.m.

The Kootenai County Board of Commissioners: Chairman Pro Tem Dan Green and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Finance Director David McDowell, Treasurer Tom Malzahn, Chief Deputy Treasurer Laurie Thomas, Chief Deputy Clerk Pat Raffee, Sheriff Ben Wolfinger, Prosecutor Barry McHugh, Senior Accountant Keith Taylor, and Deputy Clerk Nancy Jones. Present as representatives of CliftonLarsonAllen were Principal Harley Reckord, Audit Manager Brian Shull, Accountant Nicole Bailey, and Bre McCoy. Chairman Todd Tondee was excused.

A. Call to Order: Chairman Pro Tem Green called the meeting to order at 11:03 a.m.

B. Introductions: CliftonLarsonAllen Principal Harley Reckord introduced Audit Manager Brian Shull, Accountant Nicole Bailey, and Specialist Bre McCoy.

C. Changes to the Agenda: There were no changes made to the agenda.

D. New Business:

Audit Manager Brian Shull presented the Board with a letter that detailed the purpose and timing of the annual external audit. The main responsibility of the auditors will be to provide a professional opinion as to whether the County's financial reports are reasonably stated. In addition to this, a single audit will be performed. The single audit consists of a series of tests on the major grant programs of the County. The single audit is required by law for all entities that, annually, receive more than \$500,000 in federal funds. Mr. Shull explained the procedures included in that audit process, and explained that the programs to be tested will be chosen according to a set formula. Mr. Shull went on to discuss the scope of the general audit process, detailing the areas of interest for Fiscal Year (FY) 2013 and explaining the preventative and detective controls that will be used. Further, Mr. Shull reviewed the timeline of the FY2013 external audit, which is scheduled to begin on November 18, 2013. The expected issuance date for the final report is February 28, 2014. The Board expressed satisfaction with the level of communication and timing of the FY2012 audit. Mr. Shull stated that he would schedule another meeting in December, in order to provide the Board with a status update at that time.

Accountant Nicole Bailey explained how the individual parts of the audit would be used to provide a comprehensive opinion of the County's accounting procedures, including internal controls, as well as the management processes that are used for oversight. Ms. Bailey also reviewed the areas of emphasis for FY2013 and the accounting changes that may be chosen for review. Specifically, Ms. Bailey stated that the auditors will examine whether last year's findings were addressed or resolved, and that they may also analyze the new P-Card program. Further, Ms. Bailey shared that the health insurance plan may be evaluated through internal review (if the required information cannot be obtained through Blue Cross).

E. Staff Reports: There were no staff reports or questions.

F. 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 11:29 a.m.

Respectfully submitted,

CLIFFORD T. HAYES, CLERK

BY: _____
Nancy A. Jones, Deputy Clerk