

Minutes of Meeting
Airport Audit
April 29, 2014
3:30 p.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 Chief Deputy Clerk Pat Raffee, Airport Director Greg Delavan, Administrative Assistant Mary Hopkins and Deputy Clerk Pamela Bogaert.

- A. Call to Order:** Chairman Tondee called the meeting to order at 3:36 p.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:**
Commissioner Green advised the Board that, recently the Auditor's Department presented an Internal Audit on Airport Leases and asked Chief Deputy Clerk Pat Raffee to give a brief synopsis of that audit report.

The group briefly discussed the critical, significant and important issues reported in the Audit:

- **Critical Findings:**
 - Insurance
 - Lapsed or Missing Liability Certificates
 - Outdated Liability Limits
 - Gaps in Communication:
 - Confusion on Billing Information – New Tenants
 - Auditor's Office Sewer Fee Notification
 - Untimely Lease Addendums
 - Master Sewer Records
 - Fuel Flowage System Lacks Accountability
 - File Organization
 - Airport Database Accuracy
 - Electronic File Keeping
 - Inconsistent File Keeping
 - Deficiency of Procedures
 - Auditor's Office Lack of Documentation in Logos
- **Significant Findings:**
 - Lack of Inspections of Property
 - Incomplete Lease Termination
- **Important Findings:**
 - Untracked Services from Lakes Highway District
 - Unpaid Property Taxes

The Board agreed to schedule a meeting, to be held on May 8, 2014, to review the Airport's and Auditor's Action Plans.

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 4:41 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Pamela B. Bogaert, Deputy Clerk
