

Minutes of Meeting
External Bank Accounts
May 2, 2014
1:30 p.m.

The Kootenai County Board of Commissioners: Chairman Todd Tondee and Commissioner Jai Nelson met to discuss the following agenda items. Also present were Clerk Jim Brannon, Finance Director David McDowell, Sheriff Ben Wolfinger, Treasurer Tom Malzahn, Chief Deputy Treasurer Laurie Thomas, and Deputy Clerk Brandie Bradley. Commissioner Green was excused.

- A. Call to Order:** Chairman Tondee called the meeting to order at 1:33 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:**
The attendees met to discuss the findings by CliftonLarsonAllen in regard to external bank accounts, which included the Sheriff's Inmate Trust Account and Civil Trust Account. Sheriff Ben Wolfinger advised that these accounts are trust accounts and that the Sheriff's Office is required to issue checks from these accounts twenty-four (24) hours a day, seven (7) days a week, and that it was not feasible to have the Auditor's Office available to issue checks from these accounts during non-business hours. Discussion was held on internal control options which included requiring two (2) signatures on all checks issued by the Sheriff's Office. Finance Director David McDowell advised that he would gather additional information on the transaction details that are provided to the Auditor's Office by the third party vendor. Sheriff Wolfinger requested additional time to review the Idaho Code that applies to these trust accounts. The attendees agreed to meet again in two (2) weeks for further discussion on the external bank accounts.
- 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 2:14 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

TODD TONDEE, CHAIRMAN

BY: _____
Brandie Bradley, Deputy Clerk
