

**Minutes of Special Meeting  
County Clerk  
October 20, 2015  
3:00 p.m.**

The Kootenai County Board of Commissioners: Chairman Dan Green, Commissioner Marc Eberlein, and Commissioner David Stewart met to discuss the following agenda item. Also present were Clerk Jim Brannon, Chief Deputy Clerk Pat Raffee, Finance Director Sondra Emerson, Staff Accountants Nancy Curotto and Melissa Merrifield, and Deputy Clerks Theresa Atchley and Alicia Lynch.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 3:08 p.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. New Business:**

**Discussion of the Internal Control Self-Assessment findings for the BOCC departments**

Chief Deputy Clerk Pat Raffee presented an overview of the Internal Control Self-Assessment done in August of 2015. She stated it had been approximately ten years since the last self-assessment was compiled, and of the County managers sent the survey 92% participated with results of Good to Very Good overall.

Ms. Raffee gave a brief highlight of the highest scoring and lowest rated questions.

Highest Scored Questions

Compliance with laws and regulations  
Getting jobs done right the first time  
Careful employee selection and hiring

Lowest Rated Questions

Assessing internal control design and effectiveness  
Staffing of critical functions  
Long and short-range planning  
Risk Identification  
Self-Assessment Mechanisms

Ms. Raffee noted that generally governments were reactive, not proactive, and that taxpayers equated this reactivity with cost-effectiveness. The Board agreed. She suggested the Board speak with their respective Department Heads about the context behind the results. She added there was room for interpretation on the survey and there were questions that people felt didn't apply to their department.

Ms. Raffee said that one lesson she took from the survey results was that internal service functions such as Auditor, Human Resources, Information Systems, and Legal,

could be more proactive in educating other departments on policies and systems. She gave examples of the Auditor regarding financial policies.

The Board agreed to recommend to the other Elected Officials that they meet with the Internal Audit team to go over their results. The Clerk said he will make a brief overview presentation at the November 18, 2015, Elected Officials meeting.

**E. Public Comment:** This section is reserved for citizens wishing to address the Board regarding a County related issue. Idaho Law prohibits Board action on items brought under this section except in an emergency circumstance. Comments related to future public hearings should be held for that public hearing. There were no public comments.

Chairman Green adjourned the meeting at 3:26 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: \_\_\_\_\_  
Alicia Lynch, Deputy Clerk

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