

**Minutes of Special Meeting
County Clerk
November 17, 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, Sheriff Ben Wolfinger, Chief Deputy Treasurer Laurie Thomas, Finance Director Sondra Emerson, Senior Staff Accountants Kimberli Price and Keith Taylor, and Deputy Clerk Alicia Lynch. Also present were CliftonLarsonAllen representatives Brian Shull, Nicole Bailey, and Brendon Myers.

- A. Call to Order:** Chairman Dan Green called the meeting to order at 3:01 p.m.
- B. Introductions:** There were no introductions.
- C. Changes to the Agenda:** There were no changes to the agenda.
- D. Business:**

Initial Audit Meeting with Brian Shull and Nicole Bailey of CliftonLarsonAllen

CliftonLarsonAllen representative Brian Shull gave the Board an overview of the services his team would be providing to the County during their audit. He explained there would be two parts to the audit, the financial statement portion and the single audit portion. He stated during the financial statement portion his team would be reviewing financial statements and auditing to determine if they agree with generally accepted accounting practices. He said the single audit portion would be the review of compliance regarding all major federal programs the County administers. Mr. Shull said his team would be focusing on processes and procedures doing both a walk-through of high risk areas as well as testing internal controls.

Treasurer Steve Matheson entered the meeting at 3:06 p.m.

CliftonLarsonAllen representative Nicole Bailey detailed the three week schedule of the audit. She stated the first week would be spent assessing the areas the team would be auditing. She said the following two weeks would be spent testing the controls and conducting interviews with staff regarding the processes and procedures. She explained lastly the team would provide a progress report to the Board at the completion of their audit.

Commissioner Eberlein asked for clarification regarding the term “tone at the top”.

Mr. Shull explained that his team would use interviews to determine what the general tone management was projecting to their staff and how that could affect risks. He said they would focus on how comfortable people felt coming to managers with issues and about reporting issues with a manager to someone else. He said tone at the top could

mean checking to see if there was a message being sent out either overtly or subliminally that might affect how people present data or report data. He explained it was a question of ethics.

Ms. Bailey stated that she would be interviewing anywhere from one to all three Commissioners in her audit.

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 3:13 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

DANIEL H. GREEN, CHAIRMAN

BY: _____
Alicia Lynch, Deputy Clerk
