FINANCE COMMITTEE AGENDA

Polk County Government Center Second Floor East Conference Room 100 Polk County Plaza Balsam Lake, WI 54810

August 11th, 2010 2:00 p.m. Open Session

(A quorum of the County Board or Governing Committees may be present.)

Call to order
Accept Agenda
Approval of Minutes of the Previous Meeting
Public Comments
Committee Calendar/Agenda/s

The Committee may take up any matter on this agenda at any time during the meeting regardless of the location of such item on the agenda.

Review of Investments Institutional Capital Management (ICM)- Dana Frey

<u>LarsonAllen-</u> Auditors Steve Tracey, Doug Host 2009 Audit

Departmental Response to Audit Findings - Jeff Fuge, Pat Kirkwood and Maggie Wickre

Corporation Counsel/Child Support Agency Resolution to Oisallow Claim of Rebecca Himlie

Resolution to Oisallow Claim of Abbey Himlie as made through her Guardian ad Litem

Resolution to Equip the Polk County Board Room with Audio and Video Equipment (Supervisor Voelker)

<u>County Clerk</u>- Carole Wondra Office Update

2011 Budget

Treasurer Amanda Nissen

Transfer Real Property Lister position from County Treasurer's Office to Land Information Office

Resolution: to Transfer Real Property Lister position to Land Information Office from County Treasurer's Office

Treasurer Report

2011 Budget

Administrative Assistant Job Position

<u>Information Technology</u>- Todd Demers Office Update

2011 Budget

County Administrator - Dana Frey 2011 Budget

Department Update/Status

<u>Finance</u> – Maggie Wickre 2011 Budget

Approval to cover invoices for GAM flooring

Office Update

Bills and Vouchers

Status of Departmental Operations

Committee Observations

Adjournment (Agenda not necessarily presented in this order.) Copies to: County Clerk

This meeting is open to the public according to Wisconsin State Statute 19.83. Persons with disabilities wishing to attend and/or participate are asked to notify the County Clerk's office (715/485-9226) at least 24 hours in advance of the scheduled meeting time so all reasonable accommodations can be made. Requests are confidential.

Polk County Finance Committee Polk County Government Center, 2nd Floor East Conference Room 100 Polk County Plaza, Balsam Lake, Wisconsin 54810 Minutes of August 11th, 2010 Meeting

Chairman Gary Bergstrom called the meeting to order at 2:00 p.m.

Present for finance committee: Gary Bergstrom

Neil Johnson William Johnson Brian Masters Kathy Kienholz

Also present: Dana Frey, county administrator Maggie Wickre, interim finance director

Amanda Nissen, county treasurer

Jeff Fuge, corporation counsel
Steve Tracey, LarsonAllen LLP

Todd Demers, IT director
Andre Jerrick, ER director
Carole Wondra, county clerk

Doug Host, LarsonAllen LLP Members of the press

Motion by Masters / N Johnson to amend the agenda to move LarsonAllen to top of list; carried by voice vote.

Motion by N Johnson / Masters to approve the minutes of July 14th, 2010 meeting; carried by voice vote.

<u>Public comment</u> County Board Supervisor Herschel Brown commented on the audio and video equipment resolution. Mr. Brown stated he would like to see this in the 2011 budget and not moved to County Board.

<u>Committee calendar/agenda(s).</u> Next finance meeting is August 25th, 2010 at 2:00 p.m. County board meeting is August 17th at 6:30 p.m.

<u>Budget of 2009</u> LarsonAllen auditors Steve Tracey and Doug Host spoke on the 2009 audit. They handed out Schedule of Findings and Questioned Cost and Audit Summary.

Mr. Host discussed deficiencies in internal control.

- Finding: 2006-1, Annual Financial Reporting under generally accepted accounting principles (GAAP)
- Finding: 2006-2, Material audit adjustments
- Finding: 2006-3, Limited segregation of duties
- Finding: 2009-1, Timely deposits
- Finding: 2009-2, Child support enforcement
- Finding: 2009-3, Child support program
- Finding: 2009-4, Wisconsin State Single Audit general requirements

Corporate Counsel Jeff Fuge, Human Services Supervisor Pat Kirkwood, and Finance Director Maggie Wickre spoke on Audit Findings. They have implemented procedures as needed to correct findings 2009-1, 2009-2, 2009-3, and 2009-4.

Resolutions.

Corporate Counsel Jeff Fuge discussed two resolutions concerning Disallowing Claims for Rebecca Himlie and Abbey Himlie as made through her Guardian ad Litem:

- Resolution to Disallow Claim of Rebecca Himlie;
- Resolution to Disallow Claim of Abbey Himlie as made through her Guardian ad Litem.

Motion by Masters / Kienholz to move both resolutions to County Board; Neil Johnson opposed. All others carried by voice vote.

Corporate Counsel Jeff Fuge also discussed the resolution to equip the Polk County board room with audio and video equipment.

Motion by N Johnson / Masters to deny to equip the Polk County board room with audio and video equipment and instead to consider it in the Capital Improvement Plan for 2011; carried by voice vote.

County Clerk's office.

County Clerk Carole Wondra handed out and discussed her office's 2011 budget. Ms. Wondra is able to lower election expenses due to fewer elections in 2011. She also stated she could cut postage cost by approximately \$800 by emailing County Board packets and weekly information instead of using US mail. The contract to be the County's newspaper of record is up for re-bidding in March 2011; it is unknown at this time how the new contract may affect the Clerk's budget.

Ms. Wondra survey the County Board members as to whether each prefers to receive their packet and weekly agendas by email versus postal mail.

Treasurer's office.

Treasurer Amanda Nissen updated the committee on office operations. Amanda will be changing the Administrative Assistant Job Position in her office from .8 to 1.0 FTE. Ms. Nissen handed out and discussed her monthly reports on outstanding tax certificates, interest earned on tax certificates, investments, cash balance, and monthly interest on the county's checking account.

- Outstanding tax certificates of \$103,875 were paid off during July;
- Interest earned on tax certificates was \$ 24,210;
- Monthly interest on checking account at 0.8% was \$ 6,456.

Ms. Nissen discussed the resolution to transfer the real property lister position to the Land Information Office from the County Treasurer's Office. She feels that with that position housed in the Land Information she and her staff will be better able to focus their efforts on collecting delinquent taxes.

Motion by Kienholz / W Johnson to move resolution to County Board; carried by voice vote. Ms. Nissen stated she was able to meet the 1.5% reductions for 2011 Budget.

Information Technology.

IT director Todd Demers handed out and discussed the list of his department's disbursements of \$13,926 as of August 11, 2010.

Mr. Demers handed out and discussed reports on the status of his department's projects, 2011 budget, and staffing analysis.

County Administrator.

County Administrator Dana Frey discussed the County's investment adviser, Institutional Capital Management (ICM). Mr. Frey stated he is looking into other alternatives and will be discussing with Finance Director Maggie Wickre and Treasurer Amanda Nissen.

Mr. Frey stated 2011 budget submissions are in. He has met with all department heads, and second meetings are being scheduled. LarsonAllen will be working with Polk County as a pilot program to try to restructure special revenue accounts and restate equity accounts into the general fund. Contingency funds are requested to be conservative.

Department of Administration.

Finance Director Maggie Wickre handed out a summary of the Department of Administration's activities as of August 11th. She also handed out and discussed her department's 2011 budget.

Ms. Wickre stated the tornado that hit Balsam Lake created a lot of insurance claim paperwork. Numbers for finance will be handed out at the next meeting.

Ms. Wickre asked the committee for approval to transfer \$9,910.05 from the general fund to the project fund for Golden Age Manor' flooring; this is to cover the architectural fee, funds for which were not transferred into the project fund when it was first set up. After this transfer, the job will be closed.

Motion by Kienholz/Masters to approve the transfer of \$9,910.05 from general fund to project fund; carried by voice vote.

Motion by Masters / N Johnson to approve vouchers numbered 270410-271314 and dated 8/10/10; carried by voice vote.

Motion by Masters / N. Johnson to adjourn; carried by voice vote. Adjourned at 5:30 pm.