

AUDIT COMMITTEE MEETING MINUTES  
OCTOBER 16, 2019

AUDIT COMMITTEE MEMBERS PRESENT: Middleton, Ferguson, Shay, O'Brien, Hogan, Clary, Rozell

AUDIT COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Moore, Shaw

Debra Prehoda, Clerk

Stacey Benson-Doty, Sr. Audit Clerk

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- 1) Call to Order
- 2) Accept Minutes – September 18, 2019
- 3) Audit Monthly Bills
- 4) Other Business
- 5) Adjournment

Chairman Middleton called the meeting to order at 9:00 A.M.

A motion to accept the minutes of the September 18, 2019 Audit Committee meeting was moved by Mr. O'Brien, seconded by Mr. Shay and adopted.

Stacey Benson-Doty, Sr. Audit Clerk, addressed the following items with the committee:

- Stale Vouchers: Stale vouchers are vouchers submitted for payment of prior year expenses after prior year books are closed. Stale vouchers submitted as follows:
  - Various Departments – Stale vouchers totaled \$4,440.55, detailed on attached handout. A motion to approve payment of stale vouchers for various departments in the amount of \$4,440.55 was moved by Mr. Shay, seconded by Mr. O'Brien and adopted.
- Summary of accounts payable by fund attached.

The committee proceeded with auditing the bills.

The committee reconvened.

A motion to pay all bills as audited was by moved Mr. Shay, seconded by Mrs. Clary and adopted.

OTHER BUSINESS: None.

A motion to adjourn was moved by Mr. Hogan, seconded and adopted. The meeting adjourned at 9:51 A.M.

*Debra Prehoda, Clerk*

*Washington County Board of Supervisors*

**SUMMARY OF ACCOUNTS PAYABLE BY FUND**

**Submitted To Audit Committee For Approval : Meeting Date 10/16/19**

<b><u>FUND</u></b>	<b><u>AMOUNT</u></b>	<b><u>DATE</u></b>
GENERAL	\$934,225.14	10/16/19
CAR POOL	\$9,249.10	10/16/19
COUNTY ROAD	\$359,638.17	10/16/19
COUNTY ROAD MACHINERY	\$185,187.02	10/16/19
SEWER DIST NO 1	\$50.00	10/16/19
SEWER DIST NO 2	\$104,126.94	10/16/19
CAPITAL CONSTRUCTION	\$1,517,186.77	10/16/19
<u>Workers Compensation</u>	\$14,752.50	10/16/19
<u>Health/Dental(MS)</u>	\$24,360.00	10/16/19
<b><u>TOTAL ALL FUNDS</u></b>	<b><u>\$3,148,775.64</u></b>	<b><u>872</u></b>

**SPECIAL AUDIT 9/30/19 & 10/3/19**

GENERAL	\$66,737.42	9/30/19 & 10/3/19
CAR POOL	\$275.40	10/3/19
COUNTY ROAD	\$314.94	10/3/19
COUNTY ROAD MACHINERY	\$2,121.01	10/3/19
SEWER NO 1	\$48.46	10/3/19
SEWER NO 2	\$7,162.42	10/3/19
<b><u>TOTAL</u></b>	<b><u>\$76,659.65</u></b>	<b><u>82</u></b>

**PRELIMINARY TOTAL AMOUNT PAID OUT OF AUDIT WITH APPROVAL OF COUNTY AUDITOR**

	<b><u>AMOUNT</u></b>	<b><u>DATE</u></b>
	<b><u>1,277,571.21</u></b>	<b><u>9/18/19-10/13/19</u></b>
<b><u>Grand Total Presented to Audit Committee</u></b>	<b><u>\$4,503,006.50</u></b>	<b><u>10/16/19</u></b>

**TOTAL NUMBER OF VOUCHERS BEFORE COMMITTEE =954**

**STALE VOUCHERS PRESENTED FOR APPROVAL IN CURRENT AUDIT**

<b><u>DEPARTMENT</u></b>	<b><u>VENDOR</u></b>	<b><u>AMOUNT</u></b>	<b><u>DATE OF SERVICE</u></b>
<b>ASSIGNED COUNSEL (1171)</b>	<b>Henry Bauer, Esq</b>	<b>\$619.35</b>	<b>8/23-12/13/18</b>
	<b>Jeffrey McMorris, Esq</b>	<b>\$382.50</b>	<b>11/21/18-1/31/19</b>
	<b>John Oswald, Esq</b>	<b>\$3,291.70</b>	<b>1/1/18-12/31/18</b>
<b>Public Health – CWSN (2960)</b>	<b>CENTER FOR DISABILITIES</b>	<b>\$147.00</b>	<b>11/5/18</b>
<b>TOTAL</b>		<b>\$4,440.55</b>	

**Prepared by Clerk of the Board's Office 10/16/19**