

The Polk County Finance Committee met in the Second Floor West Conference Room of the Polk County Government Center at 2:00 p.m. on February 25, 2009.

Present: Gary Bergstrom Bryan Beseler Kathryn Kienholz  
Brian Masters

Lime Committee: Larry Jepsen Kathryn Kienholz Diane Stoneking  
Ted Johnson Dean Johansen

Also Present: Marvin Caspersen Steve Warndahl Tonya Weinert

Members of the Press were present.

Finance was called to order by Chairman, Gary Bergstrom at 2:00.  
Lime Committee was called to order by Chairman, Larry Jepsen at 2:00.

**Moved by Beseler/Masters to approve Finance agenda. Motion carried by voice vote.**

**Moved by Stoneking/Johnson to approve Lime Agenda. Motion carried by voice vote.**

**Moved by Master/Beseler to approve the Finance Committee Minutes of the February 11, 2009 meeting. Motion carried by voice vote.**

Lime Committee will forego approval of minutes of their last meeting.

Public Comments: None

#### Lime Quarry Departmental Audit Review by LarsonAllen

Audit, Debra Thompson, was introduced to both committees. She explained her Presentation - Internal Control Assessment. LarsonAllen was retained to analyze and verify computer data, review the billing and reconciliation process, analyze hard copy documents, interview employees, and calculate expected rates of production. Ms. Thompson stated that the lack of documentation and internal controls made it very difficult to completely assess the potential "risk" of the operations. LarsonAllen had several recommendations to improve the documentation and mitigate potential risk:

1. The use of pre-numbered sequential tickets and retain every ticket for verification;
2. Record every transaction in the financial system including cash sales;
3. Crushing rates should be periodically reviewed, documentation of the method used to establish the rates should be recorded and then these rates should be applied to determine monthly inventories;
4. Update the "electronic" scale system to properly transfer the data from the scale to the software for inventory and sales tracking purposes;
5. There should be written policies and procedures to document how financial transaction should occur; and
6. Periodic audits.

**Motion by Kienholz/Stoneking of Lime Committee motioned that they institute the recommended controls made by this audit process. Motion carried by voice vote.**

#### Lime Quarry Automation

Brian Masters presented a Lime Quarry Analysis on moving the scale to the South part of the Quarry and contracting the crushing process to an outside company. Discussion followed on the cost effectiveness of these suggestions. The Lime Committee plans to consider the ideas and analyze their potential cost effectiveness.

**Motion by Johnson/Johansen to adjourn the Lime Committee at 4 p.m. Motion carried by voice vote.**

#### Treasurer

With the absence of Treasurer Nissen, the Treasurer's Report will be provided at the next meeting.

#### Information Technology

Tonya Weinert, Finance Director presented the annual contract with AMCI for the next year per the request of Todd Demers, IT Director. **Moved by Beseler/Kienholz to award the service agreement to AMCI. Motion carried by voice vote.**

#### Closing of Watersheds

**Motion by Beseler/Kienholz to transfer \$8,978.63 from the closed Watershed Grants into a non-lapsing account to be managed by the Land and Water Resources Department for future projects. Motion carried by voice vote.**

#### Department of Administration/Finance

Tonya Weinert, Finance Director/Internal County Auditor and Corporation Counsel, Jeff Fuge, presented Resolution 01-09 To Designate RiverBank as A Public Depository. **Motioned by Masters/Kienholz to approve this resolution. Motion carried by voice vote 4 yes and 1 no by Beseler.**

Corporation Counsel, Jeff Fuge, presented Resolution \_\_-09 To Disallow Claim of Rice Partnership and Golden Health Care and Rehab Center, LLC. **Motion by Kienholz/Master to disallow this claim and recommend this resolution to the County Board. Motion carried by voice vote.**

Discussion on invoice by Marcus & Millichap which is asking Polk County to pay the brokerage fees for the sale of Golden Age Manor. Corporation Counsel, Jeff Fuge, stated that the conditions of the agreement were not satisfied and therefore no action is required at this time.

**Moved by Master/Kienholz to approve Vouchers numbered 251804-252943. Motion carried by voice vote.**

#### Budget Workshop

Bob Kazmierski, Tonya Weinert, Andrea Jerrick, and Bryan Beseler has been working to put this Budget Workshop together. Bob Kazmierski is following the resolution in securing the venue, preparing the brochure, and laying out the format for the day. Kate Lawton from the University of Wisconsin Cooperative Extension will present County Budgeting. The workshop will be March 27, 2009.

#### Federal Stimulus Package

Finance Director/Internal County Auditor, Tonya Weinert, reported to the Finance Committee that part of the new stimulus package is the COBRA Health Insurance for laid off employees will be covered at 65%.

#### County Investments

Ms. Weinert reported that Institutional Capital Management will be purchasing treasuries for Polk County. Cash flow statements and financial institutions are continued to be highly analyzed and given the current situation is this taking a huge amount of time.

#### Department of Administration

Department of Administration 2009 goals were presented Ms. Weinert. **Motion by Masters/Kienholz to accept 2009 Goals. Motion carried by voice vote.**

The Accounts Payable position has been filled and the new staff member is expected to start on March 16, 2009.

The General Ledger for 2008 will be closing on February 27, 2009.

#### Committee Observations

**Moved by Kienholz/Masters to adjourn. Motion carried by voice vote.**