

COLUMBIA COUNTY BOARD OF COMMISSIONERS

BOARD MEETING

WORK SESSION MINUTES

April 17, 2019

The Columbia County Board of Commissioners met in scheduled session with Commissioner Henry Heimuller, Commissioner Margaret Magruder and Commissioner Alex Tardif.

BOARD DISCUSSION:

Commissioner Magruder moved and Commissioner Heimuller seconded to approve Kyra Ritz as a volunteer and authorize Commissioner Tardif to sign. The motion carried unanimously.

Commissioner Tardif moved and Commissioner Heimuller seconded to ratify the letter for House Bill 3099. The motion carried unanimously.

Commissioner Magruder moved and Commissioner Tardif seconded a letter to Governor Kate Brown in support for one coordinated care organization and one provider in each region. The motion carried unanimously.

EXECUTIVE SESSION UNDER ORS 192.660(2)(f):

The Board recessed the regular session to go into Executive Session under ORS 192.660(2)(f). Upon coming out of Executive Session, no action was taken by the Board.

The Commissioners discussed the process they wished to use to fill the vacancy of Finance Director caused by the sudden resignation of Wendy Dutenhoeffer. Jean Ripa reported that in Wendy's exit interview, Wendy made it clear that it was nothing at the County that caused her to leave but rather personal issues related to not being able to find affordable and desirable housing in the area. The Commissioners discussed options and ended by directing Jean Ripa to begin a recruitment process that followed the same outline as that used in 2018. They also agreed to Jean's request to produce a second Notice to Proceed to Smith Wager Brucker Consulting through the end of June 2019 to act as Interim Finance Director.

Les Watters, Museum Curator:

The CCMA met with the Commissioners to provide an update on some of the recent projects the group is working on. They also introduced their newest Director, Jennifer Pugsley and volunteer Fanchon Collson. The Commissioners were very supportive in their remarks and thanked them for their efforts.

Executive Session 192.660(2)(d) and (f):

The Board recessed the regular session to go into Executive Session under Executive Session under ORS 192.660(2)(d) and (f). Upon coming out of Executive Session, no action was taken by the Board.

Safety Issues List Review:

The Board postponed discussion of the Safety Issues List, the date of reschedule is still to be determined.

Computer Printers and Copiers for Sheriff's Office:

Brooke McDowell has rescheduled this discussion for May 8, 2019.

Audit Representatives:

Troy Rector from Clark Nuber presented a summary of the audit for FY 2018 for Columbia County, CCDA, and 4-H – Extension Service District. The scope for all three included:

- Columbia County: financial statement audit, state of Oregon compliance audit, single audit, routine management advice (as requested) and phone system procurement support
- CCDA: financial statement audit and state of Oregon compliance audit
- 4-H – Extension Service District: financial statement audit and state of Oregon compliance audit

He gave an overview of the financial statement audit purpose and process, including the planning, risk assessment, testing procedures and completion phases. The presentation also covered areas of financial statement audit emphasis: critical audit areas, financial statement estimates and internal controls. The audit results for FY2018 included an unmodified opinion issued, no adjustments were noted, an uncorrected misstatement to remove capital leases from the balance sheet in the amount of \$57,000, and there were no material weaknesses in accounting controls or information systems noted. For the single audit, an unmodified opinion was issued and no material weaknesses in grant compliance controls noted.

Three areas of potential risk that Troy noted going forward are: decentralized cash receipting, revenue recognition at Transit and assets being misreported.

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With nothing further coming before the Board, The Board recessed their meeting until Monday at 8:30 a.m. to go into executive session under ORS 192.660(2)(b). .

Dated at St. Helens, Oregon this 17th day of April, 2019.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: _____
Henry Heimuller, Chair

By: _____
Margaret Magruder, Commissioner

By: _____
Alex Tardif, Commissioner

By: _____
Jacyn Normine
Board Office Specialist