

COMMISSIONERS' PROCEEDINGS

Adams County Courthouse Ritzville, Washington Regular Meeting

April 27, 2015
(Monday)

Call to Order @ 8:30 a.m.

Present:

Chairman Roger L. Hartwig
Vice-Chairman John N. Marshall
Commissioner Jeffrey W. Stevens

Economic Development

Director Stephen McFadden met briefly with the Board to discuss a potential business interest in Adams County.

[9:46:44 AM](#)

WSU Cooperative Extension

Aaron Esser met at the request of the Board to clarify the involvement and funding responsibilities of neighboring counties as well as clarification of vehicle use.

[10:07:46 AM](#)

Public Works

Public Works Director O'Brien reported updates on the following:

Road Districts

- Gravel road maintenance
- Contact spraying
- Mowing
- Preparing for stabilization contact on gravel roads

Solid Waste

- Working on cardboard recycling
- General cleanup at both transfer stations
- Solid Waste Attendant position has been filled

Fairgrounds

- Hydro seeding at fairgrounds
- Spraying for weeds
- Prepping the exhibit building for repair of floor
- Custodian/maintenance Technician position has been filled

Marcellus Road

Based upon the recommendation of the Public Works Department, Commissioner Marshall moved, Stevens seconded, to *authorize the Chairman to sign the Agreement for Consulting Services between Adams County and Architectural History & Archaeology! LLC (AHA!), Spokane Valley, WA for a Cultural Resources Survey for Marcellus Road Project #1 (CRP-870172) in the amount of \$2,752.75. Motion carried.*

Engineer Yaeger provided updates on the following:

- Leisle Bridge repairs
- McManamon Bridge right-of-way issues
- Bridge patching on Schrag Road

Engineer Yaeger further noted that notice was received from the CRABoard that they will partially fund the Cunningham Road widening project; and, the Johnson Road project is moving forward with preliminary engineering.

ADA Transition Plan

Commissioner Stevens moved, Marshall seconded, to *authorize the Chairman to sign the Architect's Services Agreement between Adams County and The DOH Associates, PS, Wenatchee, WA to complete an Adams County ADA Transition Plan Survey in an amount not to exceed \$29,000. Motion carried.* (The survey will review the following Adams County sites and facilities for compliance to the requirements of the 2012 International Building Code and ANSI A117.1: Courthouse; Sheriff's Office and Jail; Sheriff's Substation; Public Services Building; Public Works Administration Building; Public Works Maintenance Building; District Health; and, Fairgrounds.)

Courthouse Rehabilitation Project – Elevator Modernization

Change Order No. 2 to the Elevator Modernization project was presented with the following adjustments:

- Remove exhaust vent in machine room wall. Seal, tape, patch and paint.

Commissioner Stevens moved, Marshall seconded, to *approve and authorize the Chairman to sign Change Order No. 2 to the Contract between Adams County and Pro-Mechanical Services, Inc., Spokane, WA, for an increase in the contract amount of \$1,351.33 for a new contract award of \$152,108.42. Motion carried.*

Central Services Director Boness was present to discuss the elevator intercom system and security camera.

[10:54:32 AM](#)

Recess @ 12:00
Reconvene @ 1:00 p.m.

[1:36:43 PM](#)

Budgets

Prosecutor Flyckt met with the Board to review the duties and responsibilities of independently elected officials with regard to their appropriated budgets.

[1:51:34 PM](#)

[1:59:44 PM](#)

State Auditor Exit Conference 2013 Financial Statements and Federal Single Audit

Ginny Waltman, Audit Manager and Lucila Sanchez, Audit Lead, conducted the January 1, 2013 through December 31, 2013 Financial Statements and Federal Single Audit Exit Conference.

Waltman reviewed the exit agenda with the purpose of sharing the results of the independent audit and review the draft report.

The *draft* financial statement report included opinions on the financial statements, on internal controls over financial reporting; and on the County's compliance with requirements applicable to its major federal program.

An unmodified opinion was issued on the financial statements. Items of note for future attention included:

Financial Statements

No deficiencies were reported in the design or operation of internal control over financial reporting that were considered to be significant deficiencies.

Deficiencies were identified in internal controls over financial reporting that when taken together represent a material weakness over financial reporting and included: No county-wide reconciliation was performed until the annual financial statements were prepared; there was a lack of adequate training and understanding of the Budgeting, Accounting and Reporting System (BARS) manual and financial reporting requirements for those preparing the financial statements, including supplemental schedules; and, there was inadequate oversight and review of the financial statements, notes and schedules to ensure they were complete and accurately prepared.

No instances of noncompliance were noted that were material to the financial statements of the County.

Recommendations received included:

- Perform a complete reconciliation of both the Auditor's and Treasurer's general ledger systems to the bank statement and supplemental reports;

- Use the current accounting and reporting guidance provided in the Budget, Accounting and Reporting System (BARS) manual when preparing the financial statements and supplemental schedules;

- Provide adequate training for staff for financial accounting and reporting to ensure compliance with reporting requirements; and,

- Ensure a detailed, technical review is performed of the financial statements by a person knowledgeable of BARS and reporting requirements.

There was a brief discussion of the audit process and the frustration felt by the county due to a significant communication barrier between the first audit team and county staff. It was also noted that county-wide reconciliations have always been and continue to be performed on a monthly basis, without fail.

Federal Awards

No deficiencies were reported in the design or operation of internal control over major federal programs that were considered to be significant deficiencies.

No deficiencies were identified that were considered to be material weaknesses.

The next scheduled audit will be conducted in July, 2015 and will cover the general areas of financial statements and federal programs. Cost is estimated at \$16,500 plus travel expenses.

Auditor Exit Conference – 2012-2013 Accountability Audit

The exit conference for the 2012-2013 Accountability Audit was conducted by Lucila Sanchez, Audit Lead; and Ginny Waltman, Audit Manager. Sanchez reviewed the exit agenda with the purpose of sharing the results of the independent audit and review the draft report. No findings were reported. The next accountability audit is scheduled for late Summer/Fall, 2015 with an estimated cost of \$15,600 plus travel expenses.

Also present at the exit conference: Prosecutor Flyckt; Auditor Hunt; Public Works Director O'Brien; Treasurer Danekas; Superior Court Clerk Kirkendall; and, Deputy Director of Local Audit Mark Rapozo.

[3:13:05 PM](#)

Adams County Planning Commission

Commissioner Marshall moved, Stevens seconded, to *appoint Ellyn Bachman, Ritzville, to the Adams County Planning Commission to complete the vacant unfilled term from April 1, 2013 through March 31, 2017.* **Motion carried.**

Noise Ordinance

The public hearings for review of Ordinance No. O-001-2014 was set for Monday, May 11 and Wednesday, May 13, 2015.

Consent Agenda

Commissioner Stevens moved, Marshall seconded, to *approve the Consent Agenda.* **Motion carried.**

Preliminary minutes of April 20 and 22, 2015

Vouchers audited and certified by the Adams County Auditor as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090 and recorded on a listing, which was made available to the Board. These vouchers were listed as follows:

<u>Fund</u>	<u>Control Number</u>	<u>Amount</u>
001	156201 – 156255	\$ 93,652.51
001E	156256 – 156258	\$ 555.43
103	156259 – 156263	\$ 1,835.55
104	156264 – 156269	\$ 4,147.05
105	156270 – 156274	\$ 48,979.17
106	156275	\$ 68.34
109	156276	\$ 608.04
116	156277	\$ 10.10
117	156278	\$ 111.31
502	156279 – 156280	\$ 249.35
108	0743 – 0744/0817/0819	\$ 14,970.42
115	0745 – 0753/0818	\$235,423.26
321	0754	\$ 3,486.32
401	0755 – 0760	\$ 86,990.51
501	0761 – 0763	\$ 15,364.36
590	0764 – 0782	\$ 58,093.17
	TOTAL	\$564,544.89

Permanent Minutes Signed

April 13 and 15, 2015

Correspondence Received

Notice of Marijuana License Application re: Okanogan Natural Farms

Adjournment @ 4:30 p.m.

Submitted:

s/Patricia J. Phillips
Clerk of the Board

Edited and Approved:

BOARD OF COUNTY COMMISSIONERS
ADAMS COUNTY, WASHINGTON
s/Roger L. Hartwig, Chairman
s/John N. Marshall, Vice-Chairman
s/Jeffrey W. Stevens, Commissioner