

**External Audit Review Oversight Committee Minutes
November 2, 2016 – 5:45 P.M.**

The meeting was called to order at 5:45 p.m. by David Frohling in Room G52 – Administration Conference Room of the Henry Dodge Office Building.

Members present: Russell Kottke, Mary Bobholz, Michael Malloy and David Frohling.

Also present were: James Mielke, County Administrator, Ken Kamps Fiscal and Support Services Division Manager, Finance Director Julie Kolp, and Human Services and Health Board Director Becky Bell.

Kottke certified that public notice was given for this meeting and complies with the requirements of Wisconsin's open meetings law.

There was no public comment.

A motion was made by Bobholz and seconded by Malloy to approve the minutes of the July 18, 2016 meeting as presented. The motion carried.

Frohling called upon Ken Kamps who reviewed the Baker Tilly Operational Review chart. Kamps provided an oral report stating the write-offs are being worked on and implementation of Netsmart (billing software) will take place in the first quarter of 2017. Frohling suggested when the 2018 budget is prepared it be reviewed with the Human Services and Health Board.

Discussion took place regarding representative payee accounts. The committee decided to follow Baker Tilly's recommendation to create an agency fund to record the rep payee activity in the general ledger in an agency fund since the accounts are using the County's EIN and are under the Departments control.

Frohling stated he would like County Administrator Mielke and Human Services and Health Department Director Bell to review the Baker Tilly Operational Review Status Chart and update the status of each of the individual recommendations. Recommendations that have been resolved should be noted.

An updated Baker Tilly Operational Review Status Chart will be presented at the next meeting.

Next suggested meeting is scheduled for Wednesday, February 1, 2017, at 5:45 p.m.

With no further business on the agenda, Chair Frohling declared the meeting adjourned at 6:58 p.m.

Russell Kottke, Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

WHEREAS, on April 23, 2015, Dodge County engaged Baker Tilly Virchow Krause, LLP, 10 Terrace Court, Madison, Wisconsin (Baker Tilly), to provide consulting services to perform an Operational Review of the Dodge County Human Services and Health Department during calendar year 2015; and,

WHEREAS, Baker Tilly performed the Operational Review of the Human Services and Health Department and on September 28, 2015, issued a Final Report of its Operational Review of the Human Services and Health Department; and,

WHEREAS, on October 22, 2015, Baker Tilly presented to the Dodge County Board of Supervisors the Final Report of its Operational Review of the Human Services and Health Department; and,

WHEREAS, it is the expectation that Baker Tilly will conduct operational reviews of various other county departments in future years, and, therefore, the Dodge County Executive Committee recommends to the Dodge County Board of Supervisors, that the Dodge County Board of Supervisors create an External Audit Review Oversight Committee, effective immediately;

SO, NOW, THEREFORE, BE IT RESOLVED, that:

1. The Dodge County Board of Supervisors hereby creates an External Audit Review Oversight Committee (Oversight Committee), effective immediately;
2. The duties of the Oversight Committee are to:
 - A. Review and become familiar with the Operational Review Report Recommendations (Report Recommendations);
 - B. Schedule Meetings with appropriate Department Heads and administrative-level employees to establish goals and timelines for addressing Report Recommendations; and,
 - C. Provide an oral or written annual report to the County Board regarding the status of the implementation of the Report Recommendations;
3. The members of the Oversight Committee shall be:
 - A. The Dodge County Board Chairman;
 - B. The Dodge County Board First Vice Chairman;
 - C. The Chairman of the Dodge County Finance Committee;

- D. The Chairman of the Dodge County Committee of jurisdiction of the department being reviewed; and,
- E. The Vice Chairman of the Dodge County Committee of jurisdiction of the department being reviewed;
- 4. Officers of the Oversight Committee shall be Chairman, Vice Chairman, and Secretary;
- 5. Meetings of the Oversight Committee shall be called by the Chairman of the Oversight Committee;
- 6. The Oversight Committee shall cause minutes of its meeting to be recorded and filed with the County Clerk;
- 7. Dodge County shall pay per diem meeting payments and reimbursement for mileage to any members of the Oversight Committee who will attend meetings of the Oversight Committee; and,
- 8. The Oversight Committee shall continue in existence until abolished by a Resolution of the County Board.

All of which is respectfully submitted this 22nd day of October, 2015.

Dodge County Executive Committee:

Russell Kottke
Russell Kottke

Harold Johnson
Harold Johnson

Donna Maly
Donna Maly

Joseph M. Marsik
Joseph M. Marsik

Mary Ann Miller
Mary Ann Miller

Jeff Berres
Jeff Berres

David Frohling
David Frohling

ADOPTED
BY DODGE COUNTY BOARD

OCT 22 2015

AYES	30	NOES	0
ABSENT	2		
ABSTAIN	0		

Raren J. Gibson
County Clerk