

External Audit Review Oversight Committee Minutes
December 18, 2018 – 6:00 P.M.

Call to Order:

The meeting was called to order at 6:00 p.m. by Supervisor David Frohling in Room 4C – Fourth Floor of the Administration Building.

Roll Call:

Members present: David Frohling, Russell Kottke, Mary Bobholz, Stephanie Justmann, and Joe Marsik.

Absent: None

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

Public Comment:

There were no public comments.

Approval of Minutes:

A motion was made by Marsik and seconded by Justmann to approve the minutes of the September 18, 2018 meeting as presented. The motion carried.

Update on Netsmart:

Ms. M. Hooper informed the committee that the engagement with the Joxel Group has ended and the month of November billings will be closed and sent out by the end of the week.

Baker Tilly Recommendations:

Ms. M. Hooper distributed a new Baker Tilly Operational Review chart dated December 18, 2018 and reviewed the open items. She reported the open items have been completed and the billings are done regularly. Rates will be re-evaluated in May every year or on an as needed basis. Ms. M. Hooper further reported notes and comments are added to spreadsheets so current staff and any new staff know the correct procedures.

Ms. M. Hooper reported the client billing month end process is being done every month and the write offs are being calculated on a monthly basis. She reported the Account Clerks are no longer putting in extra hours and are rotating duties. Cross training has taken place and there is a Financial How-To Folder that is used and kept current for any new employees. She further reported the CARS/CORe grants are done monthly instead of yearly.

Johnson & Block (J&B) Findings:

Ms. M. Hooper reviewed the open items on the J&B Report. She reported Human Services has implemented the policy recommendations of J&B and nothing new has been reported by J&B. The County is now in compliance and all items are rectified.

Determine whether or not Committee should be Finalized:

It was the consensus of the committee to provide a written report to the County Board of Supervisors along with Baker Tilly's Executive Summary. Chair Frohling will work with Monica Hooper, Becky Bell and Julie Kolp to put together a report for the February 19, 2019 County Board meeting. The committee will review the report prior to it being finalized. When the report is final, the current committee will end.

Set Next Meeting Date & Time:

No meeting scheduled.

Adjourn: With no further business on the agenda, Chair Frohling declared the meeting adjourned at 6:17 p.m.

_____, Russell Kottke, Secretary

RESOLUTION NO. 15-49

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;

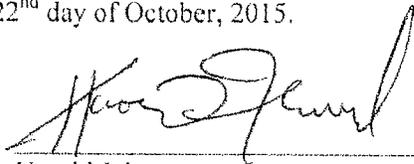
- D. The Chairman of the Dodge County Committee of jurisdiction of the department being reviewed; and,
- E. The Vice Chairman of the Dodge County Committee of jurisdiction of the department being reviewed;
- 4. Officers of the Oversight Committee shall be Chairman, Vice Chairman, and Secretary;
- 5. 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



 Harold Johnson



 Donna Maly

 Joseph M. Marsik



 Mary Ann Miller



 Jeff Berres



 David Frohling

AUTHORIZING THE DODGE COUNTY BOARD CHAIRMAN TO APPOINT ADDITIONAL MEMBERS TO THE EXTERNAL AUDIT REVIEW OVERSIGHT COMMITTEE

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

WHEREAS, the External Audit Review Oversight Committee ("Committee") was established by Resolution No. 15-49, adopted by the Dodge County Board of Supervisors on October 22, 2015; and,

WHEREAS, the Committee's duties include reviewing and overseeing the implementation of the operational reviews conducted of the various county departments; and,

WHEREAS, Committee membership at the time of establishment included the County Board Chairman, the County Board First Vice Chairman, the Chairman of the Finance Committee, and the Chairman and Vice Chairman of the committee of jurisdiction of the Department being reviewed with the intent of having a five (5) member committee; and,

WHEREAS, from time to time due to supervisors serving on multiple standing committees, the membership of the Committee may be fewer than the intended five (5) members; and

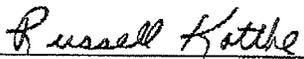
WHEREAS, the Dodge County Executive Committee, at its meeting of May 1, 2017, considered a request to add a member to the Committee because the current County Board First Vice Chairman is also the Chairman of the Finance Committee;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby authorizes the Chairman of the Dodge County Board of Supervisors to appoint an additional member to the External Audit Review Oversight Committee.

BE IT FURTHER RESOLVED that the Chairman of the Dodge County Board of Supervisors is authorized to make such future appointments to the External Audit Review Oversight Committee at any time its membership is fewer than five members so that a five member Committee is comprised.

All of which is respectfully submitted this 16th day of May, 2017.

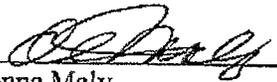
Dodge County Executive Committee:



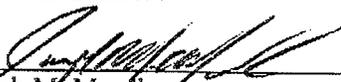
Russell Kottke



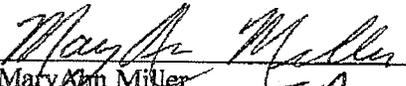
Dennis R. Schmidt



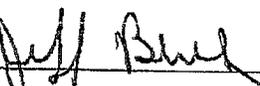
Donna Maly



Joseph M. Marsik



Mary Ann Miller



Jeff Berres



David Frohling