

**EXECUTIVE COMMITTEE  
GENERAL DISCUSSION  
August 7<sup>th</sup>, 2018  
5:30 P.M.**

Present: Jerry W. Taylor, John Watley and Lanny Parker. Absent: Mike Jones and Nathan Futch. Also present Melissa Bosch, Michael Statham, Michael Mahaffey, Lane Rugg, Charles Sawyer, Glenn Hutto, Stan Smith and John Watley.

**Mr. Taylor called the meeting to order. Mr. Parker led the group in prayer.**

**Motion Mr. Watley, seconded by Mr. Parker and declared adopted by unanimous vote to approve the agenda as written.**

**Motion Mr. Parker, seconded by Mr. Watley to approve the minutes of the June 14, 2018 meeting. Motion carried unanimously.**

Melissa Bosch addressed the committee and presented the 2017 audit. Mrs. Bosch states that this is the first year for the Agreed Upon Procedures (AUP's). The audit report is thicker than normal. The AUP's are a separate engagement, but it is performed at the same time as the regular audit, and it is also included in the regular audit. While performing the regular audit the auditors have some judgment with regards to what a finding is. For the AUP audit there is a list of questions to be answered and there is no leeway. The AUP's are best practices that the legislative auditor is looking for. If they can be achieved then that is the goal, but in some cases that is not possible.

Michael Statham stated that there was nothing overall in the AUP's that rose to the level of a finding. In some cases, the AUP's highlight a problem that could result in a finding, but nothing was discovered.

Detention Center findings:

- (1) Detention Center Commission Deficit
- (2) Detention Center Purchasing and Disbursements
- (3) Detention Center Vehicle quotes

Police Jury findings:

- (1) Errors in Payroll Records

**There being no further business to come before the committee, Mr. Taylor declared the meeting adjourned upon motion by Mr. Parker and duly seconded by Mr. Watley on this the 7<sup>th</sup> day of August, 2018.**

**Jerry W. Taylor, Chairman  
Paula Strickland, Secretary-Treasurer**