

**EXECUTIVE COMMITTEE
GENERAL DISCUSSION
September 5th, 2023
4:00 P.M.**

Present: Brenda Abercrombie, L.W. Nolan and A.J. Ford. Absent: Curtis Moses. Also present were Ben Bridges, Nathan Pilgreen, Ceis Nyegaard, Johnny Buckley, Danielle Harkins, DeWayne Ramsey, Luke Britt, Bernie Nolan, Chris Strickland, Tommy Durrett, Mike Holley, George Cothran, Lynn Ramsey, Tammy Ramsey and Johnny Creed.

Mrs. Abercrombie called the meeting to order. Mr. Ford led the group in prayer.

Motion Mr. Nolan, seconded by Mr. Ford and declared adopted by unanimous vote to approve the agenda as written.

Motion Mr. Nolan, seconded by Mr. Ford to approve the minutes of the October 11th, 2022 meeting. Motion carried unanimously.

A brief discussion was held concerning a Public Records Policy. The Secretary/Treasurer has been working with the Police Jury Association attorney to incorporate a definite policy. The Secretary/Treasurer would like to implement a dedicated work station with a Public Records Library. Reports, contracts etc. would be loaded and available for public inspection. The Policy would task each department head with gathering the information pertaining to their department. The Secretary/Treasurer stated that she is not in possession of a lot of the records that are being requested. The Secretary/Treasurer asked that the jurors review the proposed policy and it will be discussed next month. No action taken.

Melissa Bosch, Bosch & Statham, addressed the committee and presented the 2022 audit. Mrs. Bosch said it had been a while since they had presented an audit to the jury because of covid. The audit is based on the jury's financial statements. Samples are selected, jurors are interviewed as well as the Secretary/Treasurer, Road Department, Landfill Department and Library. Mrs. Bosch stated that if every single transaction was reviewed then it would take a year to complete an audit.

There were two findings issued for the 2022 audit. One finding related to the ARPA funds and the Federal Procurement Requirements. Mrs. Bosch stated that there were some things that were done out of order and the finding addresses that. The second finding related to work done by an employee on the weekend on private property.

Mrs. Bosch further stated that the law now requires audits to include statewide agreed upon procedures. There was nothing significant found in those agreed upon procedures. Everyone is going to have something, but these are just best practices.

Mr. Bridges inquired about interest rates. He said there had been much discussion as to whether the auditors should have noticed the lower interest rate. Mrs. Bosch stated that they are not investment bankers. They are auditors and are here to audit the financial statements. They

follow what the state auditors tell them to test compliance on. Their focus is on auditing standards, governmental accounting standards and the legislative auditor state guide.

Motion Mr. Nolan, seconded by Mr. Ford to recommend to the full jury to accept the 2022 financial audit presented by Bosch and Statham. Motion carried unanimously.

In accordance with Ordinance 549, time for public comment was given. No one signed up for public comment.

There being no further business to come before the committee, Mrs. Abercrombie declared the meeting adjourned upon motion by Mr. Nolan and duly seconded by Mr. Ford on this the 5th day of September, 2023.

**Brenda Abercrombie, Chairman
Paula Strickland, Secretary-Treasurer**