

**FINANCE COMMITTEE
MINUTES OF MEETING
September 24th, 2024
4:00 P.M.**

Present: Russell Wade, Ben Bridges, Curtis Moses and Mike Holley. Absent: None. Also present: Glenn Hutto, Nathan Pilgreen, Brenda Abercrombie, Chris Strickland, Billy Jung, JR Horton, Lance Futch, Jeff Maxwell, Cindy McGibboney, Lisa Lambert, Johnny Creed, Beth Green and Lynn Ramsey.

Mr. Wade called the meeting to order. Mr. Bridges led the group in prayer.

Public Comments were held on agenda items. There were no public comments.

Motion Mr. Bridges, seconded by Mr. Holley and declared adopted by unanimous vote to approve the agenda with the audit discussion being done first due to Mr. Maxwell having a scheduling conflict.

Motion Mr. Moses, seconded by Mr. Holley to approve the minutes of the September 3rd, 2024 meeting. Motion carried unanimously.

Jeff Maxwell presented the 2023 Union Parish Police Jury audit report. Mr. Maxwell stated that it was a pleasure working with the staff and he appreciated the cooperation from the staff. Mr. Maxwell addressed the committee concerning the following:

- Financial statements belong to the Union Parish Police Jury.
- The Police Jury received an unmodified opinion which is the best opinion you can get.
- Depreciable Assets changed considerably due to the Roads/Bridges now being included.
- Biggest change in income was due to interest income.
- Balance sheets looked strong for governmental funds.
- Non major funds are audited as a whole.
- Federal Expenditures – in excess of six million dollars.

The audit included the following findings:

- 2023-0001 – Internal Controls over Accounting for the Transitional Work Program caused by the small staff at the Union Parish Detention Center. Mr. Maxwell stated that there was no suspected fraud.
- 2023-0002 – Compliance with Annual Filing Deadline caused by the additional time to work with Road Engineer to include roads in the depreciable assets. Mr. Maxwell stated that the engineer did an outstanding job.

Mr. Maxwell briefly reviewed the Agreed Upon Procedures (AUP's). Mr. Maxwell stated that overall the Police Jury did a good job on the AUP's.

Mr. Holley questioned the lack of a write-up on the previous Public Works Director. Mr. Maxwell stated that there is a footnote in the financial statements on page 43 that addresses a Public Works Employee in a supervisory capacity. Mr. Maxwell said he was told not to list the issue as a finding because it is an ongoing investigation with the ethics board.

Mr. Bridges questioned if the audit would have been finished if not for the roads being included in the depreciation schedule. Mr. Maxwell stated that the audit would have been filed on time. Mr. Bridges asked if Mr. Maxwell did the TWP audit or did he just copy the audit from the DOC audit. Mr. Maxwell stated that he did use the DOC audit to do his work.

Motion Mr. Moses, seconded by Mr. Bridges to recommend to the full jury to accept the 2023 audit as presented by Jeff Maxwell, CPA. Motion carried unanimously.

Motion Mr. Bridges, seconded by Mr. Moses to recommend to the full jury to approve a transfer in the amount of \$100,000 from Louisiana National Bank to the Health Unit Fund. Motion carried unanimously.

A lengthy discussion was held concerning the First Responder Tax Exemption. Lance Futch, Union Parish Assessor, addressed the Committee concerning the exemption. The First Responder Tax Exemption is a constitutional amendment that was voted on in November 2023. The constitutional amendment put the power in the hands of the local government to decide if the exemption should be granted. Mr. Futch stated that twelve out of sixty-four parishes have approved this exemption. Several parishes have voted not to do this.

There are two parts to the exemption. One exemption is for volunteer fire personnel. The other exemption is for public employees. There are 186 volunteer fire personnel. There are approximately 58 public employees. The public employees have stricter requirements.

Motion Mr. Holley, seconded by Mr. Bridges to table the discussion of the exemption until the November meeting. Motion carried unanimously.

There being no more business to come before the committee, Mr. Wade declared the meeting adjourned upon motion by Mr. Bridges and duly seconded by Mr. Holley on this the 24th day of September, 2024.

Russell Wade, Chairman
Paula Strickland, Secretary/Treasurer