

**FINANCE COMMITTEE
MINUTES OF MEETING
September 8th, 2026
3:00 P.M.**

Present: Russell Wade, Ben Bridges, Curtis Moses and Mike Holley. Absent: None. Also present: Nathan Pilgreen, Glenn Hutto, Brenda Abercrombie, Danielle Harkins, Linda Hammett and Shane Abercrombie.

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

No Public Comments were made on agenda items.

Motion Mr. Bridges, seconded by Mr. Holley to approve the agenda as written. Motion carried unanimously.

Motion Mr. Moses, seconded by Mr. Bridges to approve the minutes of the August 11th, 2026 meeting. Motion carried unanimously.

A lengthy discussion was held regarding the 2025 audit presented by Melissa Bosch with Bosch and Statham. Mrs. Bosch stated that overall, the Union Parish Police Jury audit was good, but there were some issues with the Section 8 office which resulted in a finding. Section 8 is a federal program administered by the Union Parish Police Jury on a local level. During the course of the audit, 25 housing assistance payment (HAP) files were selected for testing. Multiple exceptions were identified across HAP calculation support, utility allowances, income verification, rent reasonableness, inspection follow-up, and required file documentation. The following issues were noted:

- HAP amount was not supported by the underlying participant file documentation.
- Utility allowance amount did not agree to the applicable approved utility allowance schedule or was otherwise incorrectly applied.
- Income verification was incomplete, outdated, inconsistent with HAP calculation, or otherwise insufficient to support the assistance payment amount.
- Rent reasonableness determinations were missing, incomplete, untimely or inadequately documented.
- Failed inspections were not handled in accordance with required procedures, including inadequate documentation of timely correction, abatement, termination or another required follow-up.
- Required forms or file information were missing, incomplete, inconsistent or not properly documented in the participant file.

Mrs. Bosch stated that the exceptions occurred across multiple areas. The deficiencies could affect the accuracy, allowability and support for federal expenditures reported for the program.

The Committee discussed how this issue could be resolved. The current Section 8 Director has been employed with the jury since August 2023. Mrs. Strickland reported that the director is still unable to process the monthly disbursement for the program and has a part-time employee that processes the request.

Mrs. Bosch stated that the Section 8 program is the only finding. Mrs. Strickland was asked to schedule a Personnel meeting at a later date.

Motion Mr. Holley, seconded by Mr. Moses, to recommend to the full jury to accept the 2025 audit presented by Melissa Bosch with Bosch and Statham. Motion carried unanimously.

A brief discussion was held regarding the Courthouse Capital Outlay Project. Mrs. Strickland reported that engineering services will be required for the project. She further stated that Paul Riley has already been assisting the Parish with communications with the Facility Planning and Control Department in Baton Rouge. **Motion Mr. Bridges, seconded by Mr. Moses to recommend to the full jury to hire Riley Company to oversee the Union Parish Courthouse Renovations Project and communicate with the Office of Facility Planning and Control on behalf of the Union Parish Police Jury. Motion carried unanimously.**

Secretary/Treasurer Report

The Secretary/Treasurer presented the Revenue and Expense report for the month of August to the Finance Committee. All jurors received the following via email as well as a paper copy in their packet:

- Revenue and Expense Report for the month of August which shows a budget to actual comparison
- Road overtime report with detailed list of supervisor's overtime
- Landfill overtime report – most of the overtime is for the operators
- LNB Investment statements
- LAMP Investment account

The Secretary/Treasurer reported on the following:

- Betty Street Community Center roof installed
- Feral Swine Eradication grant requires a 25% match PLUS detailed plan – Secretary/Treasurer will not pursue this grant because of the match required
- HVAC at Courthouse – unit was down over the weekend so repairs could be made
- Fuel pumps with accounting software has been installed at the Road and Landfill departments
- Election – November 3rd – Jurors have multiple speaking engagements lined up (see packet for dates)

Road Department Overtime

- | | |
|---------------------|-------|
| • Max Aycock | 3 |
| • Bruce Carpenter | 1 |
| • Jason Colvin | 1 |
| • Larry Davis | 1 |
| • Greg Edwards | 15.5 |
| • Chad Higginbotham | 8 |
| • Greg McDonald | 3.5 |
| • Kyle McKee | 1 |
| • Brian Nyegaard | 13.75 |
| • Wayne Oser | 1 |

Landfill Overtime

- Sidney Caughman 4.06
- Caleb Dendy 1.75
- Harvey Ellis 2.96
- Willie Huey 4.07
- Roy Kendrix 2.00 – Worked on a Sunday to pick up Spearsville site
- Elvis Nyegaard 3.00

Mrs. Strickland also provided the Jury with a detailed list of expenditures from the Road Maintenance Fund and the Landfill Fund. Mrs. Strickland stated that if there is any additional financial information not included in her reports that a Juror would like to review, she would be happy to provide it upon request.

Motion Mr. Bridges, seconded by Mr. Moses to adopt the August Financial Report as presented. Motion carried unanimously.

There being no more business to come before the committee, Mr. Wade declared the meeting adjourned upon motion by Mr. Holley and duly seconded by Mr. Moses on this the 8th day of September, 2026.

Russell Wade, Chairman
Paula Strickland, Secretary/Treasurer