

Members present: Tom Dorner, Lynn Eberl, Mike Flint, Marty Krueger and Tim McCumber

Others present: Kerry Beghin, Liz Geoghegan, Justin Hoagland, Lynn Horkan and Brent Miller

The meeting was called to order by Krueger at 9:00 AM. Certification of open meeting compliance was given. **Motion by Flint, second by Eberl to adopt the agenda. Motion carried. Motion by McCumber, second by Dorner to adopt the minutes of the previous meetings for October 7 and November 4. Motion carried.**

Public Comment: None

Communications: None

Pre-audit meeting with auditors to address possible areas of concern at commencement of 2020 audit fieldwork.

Beghin commented that traditionally auditors attend meeting to inquire if the committee has anything of concern for the audit focus. Hoagland described the preliminary audit approach and any changes. He reviewed new General Accounting Standard Board (GASB) statements that could impact the county: 84 Fiduciary activities analysis of funds held on behalf of others; 88 disclosure related to debt/direct borrowing vs non-direct borrowing, 87 recording capital leases vs non-capital (not effective until 2022). The single audit for State and Federal grants will be impacted due to all the COVID funding. Audit will all be remote again, worked smoothly last year. Always try to do audit efficiently as possible and charge for actual hours not to exceed the contract. Beghin will send contact information for Baker Tilly to committee members so they could contact Baker Tilly directly.

Consider resolution Approving an Employee Appreciation Incentive.

McCumber reviewed the incentive from Economic Development Committee. The committee discussed various positives, negatives, incentives, precedent and funding. **Motion by Flint, second by Eberl to reject/not approve an Employee Appreciation Incentive. Motion carried.**

Discuss and consider process for allocation of 2021 funds from intergovernmental agreement with the Ho-Chunk Nation.

Beghin reviewed the Ho-Chunk funding and allocation, \$90,259. Have to let Nation know how funds will be used by March 1, 2021. The funds are not built into the 2021 budget, the method of fund allocation was discussed by the committee. **Motion by Flint, second by Eberl to allocate funds through departmental application for use of funds. Motion carried.**

Presentation of County financial reports.

Beghin reviewed notable lines and sales tax. **Motion by Eberl, second by Dorner to accept the financial report. Motion carried.**

Treasurer's Department Update.

Geoghegan reviewed departmental activities, year-to-date budget report and investment report. **Motion by Flint, second by Dorner to approve invoices of \$12,401.46. Motion carried.**

Accounting Department Update.

Beghin reviewed departmental activities, financial reports and year-to-date budget report. She highlighted Accounting is now fully staffed with new hire Michele Borud. Routes of Recovery claim was filed timely. **Motion by McCumber, second by Eberl to approve invoices of \$250.00. Motion carried. Motion by McCumber, second by Dorner to approve Committee payments in the amount of \$10,345.70. Motion carried.**

Next meeting: January 7, 2021 9:00 am – Regular meeting

**Motion by McCumber, second by Flint to adjourn the meeting. Motion carried.**

Respectfully submitted,

Lynn Eberl, Finance Committee Secretary