

Sauk County Finance Committee  
Thursday, November 3, 2022  
Room 213, West Square Building, Baraboo

Members present: Tom Dorner, Lynn Eberl, Mike Flint, Marty Krueger and Tim McCumber  
Others present: Lynn Horkan, Liz Geoghegan, Justin Hoagland (virtual), Brent Miller and Tara Thompson

The meeting was called to order by Chair 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 meeting for October 6, 2022. Motion carried.**

Public Comment: None

Communications: None

Pre-audit meeting with auditors to address possible areas of concern prior to commencement of 2022 fieldwork.

Justin Hoagland of Baker Tilly reviewed the audit process, risk assessment, audit components and timeline. The accounting standard, GASB 87/ lease reporting, may have big impact preparing for the audit this year. Discussed the single audit/grant compliance component of the audit. He noted committee members could contact Baker Tilly with any concerns.

Presentation of quarterly accounts receivable reports as of September 30, 2022.

Committee reviewed and clarified questions on the reports.

Consider resolution Establishing Taxes to be Levied in Sauk County for the Year 2023.

Committee discussed. **Motion by McCumber, second by Flint to approve Establishing Taxes to be Levied in Sauk County for the Year 2023. Motion carried.**

Presentation of County financial reports.

Horkan reviewed the financial reports. She commented on interest rates and sales tax. Horkan started she is working with departments that may be over budget for 2022. **Motion by Flint, second by Eberl to accept the financial reports. Motion carried.**

Treasurers Department Update.

Geoghegan reviewed departmental activities, financial reports, year-to-date budget report and investment report. She commented on foreclosures, and working with municipalities for special assessments to prepare for tax bills in December. **Motion by Flint, second by Dorner to approve invoices of \$1,759.66. Motion carried.**

Accounting Department Update.

Horkan reviewed departmental activities, financial reports and year-to-date budget report. **Motion by McCumber, second by Flint to approve invoices of \$2,126.70. Motion carried. Motion by Eberl, second by Flint to approve committee payments for \$10,733.42. Motion carried.**

Next meeting:

Monday, December 5 at 9:00 am – regular meeting.

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

Respectfully submitted,



Richard "Mike" Flint, Finance Committee Secretary