

Members present: Tony DeGiovanni, John Dietz, Tom Kriegl, Kevin Lins and Kristin White Eagle
Others present: Kerry Beghin, Amanda Blomberg, Alene Bolin, Liz Geoghegan, Lynn Horkan, and Jim Witecha

The meeting was called to order by Chairman Dietz at 12:40 PM. Certification of open meeting compliance was given. **Motion by Lins, second by Kriegl to adopt the agenda. Motion carried. Motion by Lins, second by Kriegl to adopt the minutes of the previous meeting for December 9, 2019. Motion carried.**

Public Comment: None

Communications: None

Pre-audit meeting with auditors to address possible areas of concern at commencement of 2019 audit fieldwork.

Blomberg noted preliminary audit work began in December 2019. If the Committee has any concerns or areas to specifically address in the audit planning let Baker Tilly know. Blomberg noted through the "Management Letter and Required Communications" document Baker Tilly welcomes any Supervisor the opportunity to contact the audit firm with questions or concerns. Through preliminary testing and procedures no major changes identified. She reviewed expectations, the scope of the audit and GASB (Governmental Accounting Standard Board) updates. Great Sauk State Trial (GSST) finances and reporting was commented on by the Committee. Consensus to get more clarification from the requestor County Board Chair Vedro and review GSST financial information that is routinely presented at Highway and Land Resources & Environment (LRE) Committee meetings at the next Finance meeting. Centralization of accounting functions was discussed. Blomberg noted operational reviews look at the environment to access how things are done and where improvements could be made. This review would be outside of the audit, a consulting arrangement. Also discussed if there are major issues and the need for high level analysis outside of the audit scope this would be done under a separate contract.

Supervisor Czuprynko – Consideration of Proposal Authorizing Any Department Head Needing A Legal Opinion To Engage Outside Legal Counsel And Have All Associated Expenses Deducted From Corporation Counsel Budget.

Dietz noted the Executive & Legislative Committee rejected the Czuprynko proposal on January 7, 2020. **Motion by Kriegl, second by Lins to reject the proposal of Supervisor Czuprynko. Motion carried.**

Review of 2020 budget and processes.

Public input meeting dates have been set for end of February and early March. Format will be generally same as previous years to gauge public perception and help provide guidance to elected officials. Discussed getting notice of the meetings out to help increase attendance. Kriegl commented on the information provided at the public input session. Kriegl noted it would be good to pay County Supervisors per diem and mileage for attendance at public input sessions. Committee consensus to take a resolution to the January County Board for per diem and mileage at the public input meetings.

Consider updates to Financial Policy 1-94, Donations and Gifts to Sauk County.

Committee consensus to table to next month with a strikethrough draft to review.

Consider prioritization of financial policy reviews.

Beghin reviewed feedback from department heads on financial policy review prioritization. She also noted policies that could be combined, eliminated and added. Lins suggested that 17-95 Disposal of County Owned Property be moved up in priority for next meeting.

Presentation of American Transmission Company Environmental Impact Fee year end reports.

City of Baraboo progress payment for kayak/canoe launch. Committee would like to see the balance of project when reported.

Presentation of County financial reports.

Beghin highlighted sales tax collection increase from prior year is 1.19%.

Treasurer's Department Update.

Geoghegan reviewed departmental activities, year-to-date budget report and investment reports. **Motion by Lins, second by Kriegl to approve invoices for 2020: \$174,277.47 and \$10,308.43 and 2019: \$22,115.19. Motion carried.**

Accounting Department Update.

Beghin reviewed departmental activities and year-to-date budget report.

Consider Resolution Authorizing The Creation Of One Full-Time Business Services Manager And Amending The 2020 Budget To Transfer Contingency Funds.

Beghin reviewed the creation of the Business Services Manager and noted the Personnel Committee voted on January 10, 2020 to defer action on this position until May 2020. **Motion by Lins, second by Kriegl to postpone Authorizing the Creation Of One Full-Time Business Services Manager And Amending The 2020 Budget To Transfer Contingency until May 2020. Motion carried, with DeGiovanni opposed.**

Motion by White Eagle, second by Lins to approve invoices for 2019: \$13,284.02. Motion carried. Motion by Lins, second by White Eagle to approve invoices for 2020: \$182,850.94. Motion carried. Motion by White Eagle, second by Kriegl to approve Committee payments in the amount of \$11,556.78. Motion carried.

Public Comment: None.

Next meetings:

January 21, 2020 5:45 pm – Special meeting

February 10, 2020 8:15 am – Regular meeting

Motion by Lins, second by White Eagle to adjourn the meeting. Motion carried.

Respectfully submitted,

Kristin White Eagle
Finance Committee Secretary