

TERM OF COMMISSION: July Session of the May Adjourned Term

PLACE OF MEETING: Boone County Government Center Commission Chambers

PRESENT WERE: Presiding Commissioner Don Stamper
District II Commissioner Linda Vogt
Deputy County Clerk Michelle R. Malaby
County Counselor John Patton

The regular meeting of the County Commission was called to order at 9:38 a.m.

SUBJECT: Presentation of Independent Auditors' Report on Fiscal Year 1994

Stephen C. Smith, CPA with Williams-Keepers, and Auditor June Pitchford were present. Mr. Smith stated their responsibility under general accepted auditing standards is to render an opinion on the financial statements of the County for fiscal year 1994. Their procedures are designed to detect any material misstatement or errors. Their opinion on the statements for is unqualified; it is a clean opinion. They review internal controls to the extent necessary to design their audit procedures. Their objective is not to provide an opinion on the County's system of internal controls. However, each year they do review a couple of areas more than others in order to provide more in depth coverage on internal control review areas. In addition to the audit of the Comprehensive Annual Financial Report, they issue a separate report on federal programs. Federal audit requirements are contained in OMB Circular A-128. They require the outside auditor determine if the County is complying with specific requirements for the expenditure of federal funds and whether the County has an internal control structure that is adequate to insure money is spent in accordance with requirements of various programs. Any non-compliance matters must be reported regardless of materiality. Mr. Smith briefly reviewed the contents of the Federal OMB Circular A-128 Supplementary Financial Report. No significant weaknesses in internal control over expenditures of federal funds were found, nor were there any non-compliance findings to report. Mr. Smith stated there are no reportable conditions included in their management recommendations letter. They do bring lesser items to the County's attention and report on their follow-up of prior year items. Mr. Smith briefly reviewed their recommendations and their review of action taken on their prior year recommendations. In closing, Mr. Smith stated there was a high level of cooperation from Ms. Pitchford's office. There were no difficulties or disagreements in dealing with offices and departments.

SUBJECT: Treasurer's Report for the Month of June, 1995

Treasurer Kay Murray reviewed the reconciliation of the bank statement and cash and investments for June, 1995.

SUBJECT: Child Support Enforcement Cooperative Agreement

Child Support Enforcement Division Supervisor Susan Robison presented the agreement, which outlines provisions for reimbursement of expenses.

Commissioner Stamper moved that the County Commission of the County of Boone approve, and authorize the Presiding Commissioner to sign, the attached Child Support Enforcement Cooperative agreement between the State of Missouri and Boone County, including the Prosecuting Attorney and Circuit Clerk thereof.

Commissioner Vogt seconded the motion. Motion passed unanimously. **Order 385-95.**

SUBJECT: Award 85-13JUL95, Lumber

Greg Edington, Public Works Department Engineering Technician, distributed a bid tabulation and stated this lumber will replace that lost to the flood of 1995. Award is recommended to Payless Cashways.

In response to a question from Commissioner Stamper, Mr. Edington stated the quality of the lumber to be provided is not much different from what they had. The Federal Emergency Management Agency should reimburse the County for a portion of this cost.

Commissioner Vogt moved that the County Commission of the County of Boone award bid 85-13JUL95, Lumber, to Payless Cashways, Inc. in the amount of \$4,780.85, as the lowest and best bidder.

Commissioner Stamper seconded the motion. Motion passed unanimously. **Order 386-95.**

SUBJECT: Award 86-20JUL95, Inmate Mattresses

Major Warren Brewer of the Sheriff’s Department presented a bid tabulation. The mattresses last from 18 months to two years.

Commissioner Vogt moved that the County Commission of the County of Boone award bid 86-20JUL95, Inmate Mattresses, to Walter F. Stephens in the amount of \$47.02 each.

Commissioner Stamper seconded the motion. Motion passed unanimously. **Order 387-95.**

SUBJECT: Reports from Commissioners

Commissioner Vogt reported on the latest developments in identifying the borders of property to be leased to the Diamond Council for sports facilities.

The meeting adjourned at 10:45 a.m.

Attest:

Don Stamper
Presiding Commissioner

ABSENT

Wendy S. Noren
Clerk of the County Commission

Karen M. Miller
District I Commissioner

Linda Vogt
District II Commissioner