

**AUDIT COMMITTEE**  
**MAY 10, 2021**

Present: Bill Holgate, Tim Cutler, Rick Willson, Dan Banach, absent, Leslie Church, Ashley Doyle, Nonie Flynn, Doug Paddock, Connie Hayes, Matt Montalbo and Erica Handley from Drescher & Malecki LLP.

Matt reviewed the deliverables that the County would receive from the audit. Matt explained this was a clean audit with no material or reportable findings.

Matt reviewed the revenues and transfers in vs. expenditures and transfers out over the last five years which showed revenues grew by \$1.5 million over expenditures for 2020.

Erica reported on last year's management letter and was pleased that the County took suggestions into consideration and made the minor improvements.

Matt reported there were no issues found with interdepartmental communications, or the schedule of expenditures and federal awards. All financial statements are stable.

Matt went on to explain that a new field that is now being looked at is Cyber Security. This will be a new field for the 2021 audit.

Nonie reported that she will be doing a memo to the Legislature regarding a Financial Policy.

Meeting adjourned at 12:30 p.m.