

Executive Board
March 23, 2021

**Metro Emergency Operations Center
Finance Committee/Executive Board
Via Conference Call
March 23, 2021
Minutes**

Present: Board President Jennifer Herrald
Keith Vititoe for Commission President Kent Carper
Mark Strickland for Mayor Amy Goodwin
Sheriff Mike Rutherford
Chuck Boggs
Jeremy Nelson
Derek Johnson

Staff: Director John Rutherford
Dep. Director Russell Emrick
Dep. Director Rick McElhaney
Lindsay White
Amy Larch
Joanna Edwards
Jim Mangus
Jenn Adkins
Josh Knox

Guest: Rob Adams, Brown Edwards & Co., LLP
Anthony Carpenter, Brown Edwards & Co., LLP
Dave Armstrong, Kanawha County Commission

President Jennifer Herrald called the meeting to order at 11:02 and roll call was noted.

Motion made to approve minutes from 12/10/2020.

Motion: Nelson

Second: Boggs

The motion carried unanimously.

Finance Update

Presentation of FY20 Audit Report

Rob Adams and Anthony Carper of Brown Edwards attended the meeting to discuss the audit. The first item presented to the Board was in reference to Communication of Those Charged with Governance; in the first section it is titled Significant Audit Matters which is a standard required letter that discloses accounting policies. This affects the Center's

financial statements and the Depreciation on Capital assets. Brown Edwards did evaluate the factors and determined they were reasonable.

Difficulties in Performing the Audit - they were happy to report no difficulties.

Corrected and Uncorrected Misstatements - no misstatements were identified.

Disagreements with Management - there were no disagreements with management.

Under Management Representation - the Management was required, in writing, to make certain representations to the Auditors and that letter was attached.

Mr. Carpenter reviewed Management Consultation with Other Independent Accounts. There were no such consultations with any other accountant.

Financial Statements – On the table of contents there were a few extra line items due to significant grant funding related to the CARES Act. A Single Audit was performed so a few different schedules, audit reports and things of that nature were added to the report. These sections were named Accompanying Information, Schedule of Expenditures of Federal Awards, the Independent Auditor Report and Internal Control in accordance with the Uniform Guidance.

Audit Report – The Financial Statements were audited for the period 6/30/2020. Mr. Carpenter stated that they did express an opinion on the financial statements and that the financial statements were presently fair in all material aspects. It was a clean opinion.

Other matters section – Mr. Carpenter wanted to go over Required Supplementary Information which entailed Management's Discussion and Analysis. Mr. Carpenter stated that typical for Required Supplementary Information, they have applied certain limited procedures to the required Supplement Information in accordance with auditing standards. Mr. Carpenter does not express an opinion because there was not sufficient evidence to express an opinion.

Other Information – Mr. Carpenter stated that the Scheduled Expenditures of the Federal Award are new this year. This has been subject to the auditing procedures and in his opinion, it is fairly stated.

Schedule of Expenditures of Federal Award – This was received from the Corona Virus Relief Fund. This program was audited as a part of the Single Audit. The center expended over \$1,000,000 related to this fund.

Government Auditing Standards Report – The Auditors did consider the Center's internal control over financial reporting and found no deficiency.

Compliance and Other Matters – Mr. Carpenter said he had performed tests of compliance. No items were identified.

Uniform Guidance Report – The Center’s compliance was audited with the types of compliance requirements described in the OMB compliance supplement. The audit opinion was the Center was in compliance with all material respects of compliance. This was a clean audit opinion.

The Schedule of Finding and Questions Cost – a summary of all the results of the entire report, which showed no deficiencies regarding the financial reporting and no significant deficiencies over federal awards.

Findings – There were no findings identified.

Motion to accept the FY20 audit report.

Motion: Mr. Boggs

Second: Mr. Vititoe

The Motion was carried unanimously.

Motion to elect Jennifer Herral as Board President and to keep the other committee members as is from 2020.

Motion: Mr. Nelson

Second: Mr. Boggs

The Motion was carried unanimously.

Lindsay White spoke about Metro’s financial position and noted that the bonds will be paid off in November. Landline revenues were up from both budget and prior year. Wireless fee revenues are down due to some problems in remittance that should resolve over time. For CARES funding, receipts that have spanned two fiscal years, that will be required another Single Audit for the current year. Those receipts totaled \$3,100,000. Payroll expenses, and expenses as a whole, are in good shape compared to both the budget and the prior year. Lindsay also stated that there were a couple of budget and open purchase orders amendment requests as well as ratification requests.

Lindsay began with budget requests; she stated these increases will allow Metro to close out the fiscal year without many requests. Metro was requesting \$10,000 increase to maintenance and repair equipment, \$13,000 increase in maintenance and repair grounds, \$5,000 increase to supplies and materials, \$13,000 to contracted services, \$2,000 to office equipment under \$5,000. The offset of all of these will be an increase to landline revenues of \$43,000. Additionally, the Commission has funded a portion of the radio project and they have given Metro \$250,000 and Metro is requesting an increase to put that back into radio capital outlay with the offset for an increase to grants and governmental income. The net effect of that would be \$0 if approved.

Additionally, for open purchase order amendments, back in September the Board approved allowing internally-approved open purchase orders up to \$5,000 and staff would report back at the next meeting. Staff has gotten an internal approval for Charleston Janitorial Services for \$5,000 and requested an additional \$8,000 to that as well as a