

Minutes

September 13, 2010

The regular meeting of the Cleveland County Budget Board was called to order this 13th day of September 2010, in the conference room of the Cleveland County Office Building by Chairman Rusty Sullivan. Christine Brannon, Chief Deputy County Clerk/Secretary, called roll and those present were:

Rusty Sullivan, Chairman
David Tinsley, Vice-Chairman
Rod Cleveland, Member
Saundra DeSelms, Member
Rhonda Hall, Member
Joe Lester, Member
George Skinner, Member
Christine Brannon, Secretary

Tammy Howard, County Clerk/Secretary was absent.

Others present: Dave Batton, Sarita Scott, Melinda Duke, Christina Morren and Vicki Wilson.

Joe Lester moved, seconded by Rusty Sullivan, to approve the minutes of the regular meeting of August 23, 2010.

The vote was: Rusty Sullivan, yes; David Tinsley, abstain; Rod Cleveland, yes; Saundra DeSelms, yes; Rhonda Hall, yes; Joe Lester, yes; George Skinner, yes.
Motion Carried.

Chairman Rusty Sullivan called for Discussion, Consideration, and/or Action concerning recommendations, modifications, or clarifications from Vicki Wilson, Wilson & Dotson Associates (as county budget maker) regarding Financial Fiscal Year reports for potential revised reporting requirements.

Rod Cleveland stated he had previously contacted Vicki Wilson concerning the changes to the Audits/Audit Reporting. The 07/08 Audit still needs to be completed. Also, the 08/09 & 09/10, need to be completed at the same time. Rod stated, the final opinion needs to be a qualified opinion instead of an adverse opinion.

Vicki Wilson stated there are some costs & benefits with GASB

1. Cost prohibitive to tax payers
2. List of fixed assets
3. Requires accrual leave time
4. Retirement projections
5. Infrastructure – which is hard to get exact P.O. from every purchase to refer to

Rusty Sullivan stated he saw three different responses:

1. Comply with the State Statutes/GASB
2. Ignore and continue being written up
3. If the County's Budget Board were dissolved, we would not be required to follow GASB.

Vicki Wilson stated she could prepare Financials without fixed assets, but wanted Rod Cleveland to contact the State Auditors Office to get an example of the qualified opinion of what the wording would say. Vickie also stated he needed to get examples of opinion statements from non-budget board counties.

Rod stated the 07/08 Budget was written up, was sent back with a response and the County hasn't received a response letter.

Vicki Wilson asked Rod to contact the Auditors Office to get responses from the 3 different opinion letters.

1. Stay the same, don't do anything
2. Financials without fixed assets
3. Financials with fixed assets

Rusty Sullivan moved, seconded by Sandra DeSelms, to approve Rod Cleveland to proceed with recommendations, modifications, or clarifications from Vicki Wilson, Wilson & Dotson Associates (as county budget maker) regarding Financial Fiscal Year reports for potential revised reporting requirements. Per Vicki Wilson's suggestion, Rod Cleveland is to contact the State Auditors Office to get 3 different forms of letters in order to review the exact wording/contents of each type of response.

The vote was: Rusty Sullivan, yes; David Tinsley, yes; Rod Cleveland, yes; Sandra DeSelms, yes; Rhonda Hall, yes; Joe Lester, yes; George Skinner, yes.

Motion Carried.

There being no further business to come before the Board, Rusty Sullivan moved that the meeting be adjourned. Joe Lester seconded the motion.

The vote was: Rusty Sullivan, yes; David Tinsley, yes; Rod Cleveland, yes; Sandra DeSelms, yes; Rhonda Hall, yes; Joe Lester, yes; George Skinner, yes.

Motion Carried.

(Clerk's Note: Agenda was posted on 09-10-10 @ 9:27 a.m.)