

# JUDITH BASIN CO COMMISSIONER MINUTES / FY16

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## WORK MEETING

March 17, 2016

Present: Commissioner Tucker Hughes  
Commissioner Cody McDonald  
Commissioner James Moore


Also present: Clerk & Recorder Amanda Kelly  
Road/Weed Supervisor Roger Riley  
Treasure Tammy Zier  
Stahly Engineering Troy Kelsey  
Denning, Downey & Associates Bob Denning  
Denning, Downey & Associates Abigail Vander Zwaag

Commissioners work on the Judith Basin County Employee Handbook.

Roger Riley & Troy Kelsey – reviewed FLAP program grant application.

Bob & Abigail – held an exit interview on the FY15 Audit that they worked on this week. Review of the county financial records and examined departments for fraud. There was only one finding/Segregation of Duties in the Justice of Court office. Due to lack of segregation of duties creates a weakness in the County's internal control system. This has been an ongoing finding that all were aware of; but the only solution at this time would be to add additional staff. The Auditors recommend the County to continue to monitor internal controls for opportunities where segregation of duties could be improved. Bob also updated the commission that Financial regulations now require the county to book liability for PERS/SRS retirement system on the Financial statement.

ATTESTED:

  
Amanda H. Kelly; Clerk & Recorder

  
G.C. Tucker Hughes, Chairman