

TUESDAY, OCTOBER 23, 2012

**APPROVED MINUTES OF THE
COMMITTEE OF THE WHOLE MEETING HELD**

**STATE OF MINNESOTA)
DODGE COUNTY)**

**COUNTY ADMINISTRATION OFFICE
MANTORVILLE, MN**

2012-20 C.O.W.

The Dodge County Commissioners met in Committee of the Whole October 23, 2012, in the Commissioner's Room at the Dodge County Courthouse Annex, Mantorville, MN, at 9:00 a.m. CDT. Chair Don Gray opened the meeting at 9:00 a.m. CDT.

Meeting Convened

The Chair acknowledged those present:

Those Present

Members present:	Jane Olive	District #1
	Lyle Tjosaas	District #2
	David Erickson	District #3
	Don Gray	District #4
	David Hanson	District #5
Members absent:	None	
Also present:	Jim Elmquist	County Administrator
	Becky Lubahn	Deputy Clerk
	Lisa Kramer	Finance Director
	Carla Blahnik	State Auditor's Office CPA
	Steven Gray	Dodge County Resident

Finance Director Lisa Kramer introduced State Auditor's Office CPA Carla Blahnik who provided the Board with a 2011 audit presentation.

2011 Exit Audit
Presentation

Ms. Blahnik reviewed the information presented in the 2011 audited financial statements and covered the main points of the audit including recommendations and findings.

The State Auditor's Office CPA reported that the county has received an unqualified opinion on its audit for 2011 which is the highest opinion a local unit can attain.

Included in the agenda packet for the Board's review was the Summary of Auditor's Results and the Schedule of Findings for the year ended December 31, 2011.

Ms. Blahnik provided the Board with charts and graphs relating to total net assets, capital assets and revenues and expenditures and briefly discussed the information presented. Ms. Blahnik informed the Board that capital assets amounts listed on page 2 of the handout include roads and bridges.

Ms. Blahnik thanked the Finance Director and her staff for their assistance with the 2011 audit process.

The Board thanked Ms. Kramer and Ms. Blahnik for the report.

The Chair adjourned the meeting at 9:27 a.m. CDT.

Meeting Adjourned

ATTEST:

DON GRAY
CHAIR, COUNTY BOARD

BECKY LUBAHN
DEPUTY CLERK

DATED: