

TUESDAY, FEBRUARY 23, 2010

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

**STATE OF MINNESOTA)
DODGE COUNTY)**

**COUNTY ADMINISTRATION OFFICE
MANTORVILLE, MN**

2010-04 C.O.W.

The Dodge County Commissioners met in Committee of the Whole February 23, 2010, in the Commissioner's Room at the Dodge County Courthouse Annex, Mantorville, MN, at 9:00 a.m. CST. Lyle Tjosaas opened the meeting at 9:00 a.m. CST.

Meeting Convened

The Chair acknowledged those present:

Those Present

Members present: Klaus Alberts 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 County Clerk
Lisa Kramer Finance Director
Carla Blahnik State Auditor's Office
Representative

Finance Director Lisa Kramer reported that the 2008 audit is complete and Carla Blahnik from the State Auditor's Office was present to review the information presented in the audited financial statements for 2008.

2008 Exit Audit
Meeting

Several years ago the Auditors changed the way they hold the exit meetings switching to a more open meeting allowing for more questions and public attendance. This is the fourth year the State Auditors have met with County Boards at their regular public meetings.

State Auditor's Office SE Region Director Carla Blahnik discussed with the Board the main points of the 2008 audit.

A copy of the State Auditor's Office Independent Auditor's Report and Management and Compliance Report were included in the Board packet for their review.

Ms. Blahnik informed the Board that the primary purpose of their audit was to formulate opinions on Dodge County's financial statements. The State Auditor's Office also has a responsibility and commitment to assist the county in maintaining and improving the county's financial management system.

Ms. Blahnik reported that the county has been issued an unqualified opinion on its financial statements. This means that, in their opinion, the financial statements conform with applicable accounting standards.

In addition to formulating opinions on Dodge County's financial statements, the State Auditor's Office reviewed the county's internal controls, legal compliance, and financial management practices. The Management and Compliance Report contains the results of that review, including recommendations for improvements.

2008 Exit Audit Meeting - Continued

Ms. Blahnik informed the Board that it has been a pleasure to work with the Finance Director and her staff and noted that issues pointed out in the audit have already been addressed by Finance staff.

Commissioner Erickson wanted to know how much of the audit process was done on-line.

Ms. Blahnik stated that the audit process is a combination of utilizing both on-line communication and office visits.

It was pointed out that Ms. Blahnik works out of the Rochester State Auditor's Office.

Ms. Blahnik informed the Board that there are certain things that they need to come to Dodge County for, however, they do communicate through e-mail as much as possible.

Ms. Kramer reported that the Finance Office makes a point of working with other county offices in order to coordinate their schedules and make the best use of the State Auditor's Office staff time when they are scheduled in Dodge County.

Commissioner Alberts commented that he respects the State Auditor's Office opinions and the work their staff and the Finance staff does.

Commissioner Erickson wanted to know how many counties Ms. Blahnik's office works with.

Ms. Blahnik reported that her office works with seven counties.

The Board briefly discussed the Investment Committee, who serves on the committee and the possibility of appointing an individual from outside the courthouse to serve on this committee.

Commissioner Erickson suggested contacting Bill Sanborn to see if he'd be interested in serving on the Investment Committee since he has a background in banking.

The Board thanked Ms. Blahnik for the 2008 audit information.

The Board discussed appointing a commissioner to represent Dodge County at Fair Board meetings. It was the consensus of the Board that Klaus Alberts be appointed to represent the county.

Fair Board Representation Discussed

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

Meeting Adjourned

ATTEST:

LYLE TJOSAAS
CHAIR, COUNTY BOARD

BECKY LUBAHN
DEPUTY CLERK

DATED: