

**TUESDAY, OCTOBER 26, 2010**

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

**STATE OF MINNESOTA)  
DODGE COUNTY)**

**COUNTY ADMINISTRATION OFFICE  
MANTORVILLE, MN**

**2010-20 C.O.W.**

The Dodge County Commissioners met in Committee of the Whole October 26, 2010, in the Commissioner's Room at the Dodge County Courthouse Annex, Mantorville, MN, at 9:00 a.m. CDT. Chair Lyle Tjosaas opened the meeting at 9:00 a.m. CDT.

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

Finance Director Lisa Kramer reported that the 2009 audit is complete and Carla Blahnik from the State Auditor's Office was available to review the information presented in the audited financial statements.

2009 Exit Audit  
Meeting

This is the fifth year the State Auditors have met with County Boards at their regular public meetings to go over the main points of the audit.

Included in the Board packet was the Summary of Auditor's Results and the Schedule of Findings for the year ended December 31, 2009.

Ms. Blahnik briefly discussed the annual report and internal controls.

The State Auditor's representative provided the Board with a handout that included statistical information for the following items:

- Total Net Assets – Government-Wide Financial Statements/Trends
- Capital Assets
- Total Revenues and Expenditures for Governmental Funds
- Revenues – Governmental Funds
- Expenditures – Governmental Funds
- Months Expenditures in Fund Balance – All General and Special Revenue Funds

Ms. Blahnik noted that there were a lot of road projects in 2007, 2008 and 2009 which did have an effect on the statistics provided. Ms. Blahnik informed the Board that big increases in capital assets usually relate to infrastructure.

The State Auditor's representative briefly reviewed the Schedule of Findings and reported that Dodge County has received the highest ranking possible with an unqualified opinion.

2009 Exit Audit Meeting - Continued

Ms. Blahnik commended the work of the Dodge County accounting staff and noted that the Finance Office has been willing to cooperate with the State Auditor's Office to provide them with the information they need to complete the annual audit.

Carla Blahnik discussed accounting standard changes and how they affect the county from year to year during the audit process.

Lisa Kramer commented that she is pleased with the progress that is being made on the county level and within the departments to address audit issues.

The Board thanked Ms. Blahnik for the report.

The Chair adjourned the meeting at 9:28 a.m. CDT.

Meeting Adjourned

**ATTEST:**

---

LYLE TJOSAAS  
CHAIR, COUNTY BOARD

---

BECKY LUBAHN  
DEPUTY CLERK

---

DATED: