

**Glacier County Commissioners
Thursday, June 27, 2019
Regular Meeting
Cut Bank, MT**

The Glacier County Board of Commissioners met at a regular meeting scheduled meeting at 9:00 am Thursday, June 27, 2019. Commissioners Michael DesRosier, Tom McKay and John B. Overcast was present, Clerk & Recorder Mandi Bird Kennerly taking minutes.

Present at the Meeting: Leanne Kavanagh, Press; Jake Gustafson, Leavitt Group; Kara Flath, OPI; Chet McLean, DOA; Cody Pearce, DOA; Darla Erickson, DOA; Brad Salonen, Payne West; Mac Kirk, Payne West; Amy Overstreet, Chamber; Carol Larson, Public; Lyndie Krapf, Leavitt Group; Travis Clark, Leavitt Group; Elaine Mitchell, Public; Darrell Peterson, Public; Marlene Luedtke, Public; Kyla Presnell, Public; Linda Luther, Public.

A. Roll Call

B. Approval of Agenda:

C. Reading of the Minutes: 6/13/19

Commissioner McKay motions to approve 6/13/19 minutes; Commissioner Overcast seconded; motion carried.

D. Review/Sign: Payroll/Claims

Dated for June 27, 2019

CLAIMS APPROVED FOR PAYMENT

FUND	ACCOUNT	AMOUNT
1000	General Fund	\$ 90,618.98
2110	Road Fund	\$ 13,900.76
2140	Weed Control	\$ 83.53
2180	County District Court	\$ 12,572.95
2230	Ambulance	\$ 4,119.03
2240	West End Cemetery	\$ 315.75
2250	City/County Planning	\$ 1,000.00
2280	CB Senior Citizen Center	\$ 20,639.00
2282	CB Senior Citizen Center-AGNG SERV-- Transportation	\$ 26,554.50
2300	Public Safety (Law)	\$ 19,451.23
2360	Museum	\$ 1,861.25
2850	911 Emergency (Sheriff)	\$ 1,003.86
2863	Glacier County Transit	\$ 450.07
2900	P.I.L.T.	\$ 18,084.35
2960	Health Grants - Emerg Prep	\$ 411.17
2971	WIC	\$ 351.49
3050	G.O. Bond Debt Service Fund	\$ 279,150.00
7901	Hospital/NRMC Fund	\$ 110,000.00
	TOTAL CLAIMS	\$ 600,567.92
	PAYROLL	\$ 235,362.08
	TOTAL PAYROLL & CLAIMS	\$ 835,930.00

NEW BUISNESS

E. Discussion/Approval: Request for Speed Limit/Pike Lake Road-Judy Reid

“Person called and cancelled”

F. Discussion/Approval: Exit Meeting FY 17-18 Audit-Chancy Kittson, GC CFO

Commissioner DesRosier stated that the CFO and commissioners will review and the CFO will prepare corrective action. Clayton Johnson stated they engaged to audit FY 17 & 18, the county chose to use AFR uploaded to DOA the format was GAAP those are the financial statements. He gave a brief overview, GAAO at the end of the day financial statements should be in accordance with account principles. He also stated that they check for deficiencies, government auditing standards and non-compliance. He also talked about several levels of opinion un-modified qualifications, qualified opinion also disclaimer or adverse. For both years our audit they noted both situations misstatements in AFR/financial statements. Most appropriate is a disclaimer of opinion which is spelled out in audit report. Deficiencies and internal control you will find in report. CFO received a draft copy, corrective action will be finalized today. Fraud or Non-Compliant contracts, they did notice non-compliance. Found an item significant enough to review. We did not notice fraud, but not compliance. He stated that we need to get a process in place to get balances that they feel are uncomfortable and get it fixed. Need to develop realistic budgets based on real numbers with inter fund balances. Darryl stated that from completion point of view, we will send a finalized draft hopefully today. When they get draft to you, hopefully it's a timely process, within the next few days or before June 30th is the goal.

Commissioner McKay stated that he was anxious to see the audit, glad to have an audit firm in house and also very timely. Commissioner DesRosier stated that they are working really hard on correcting the past problems and appreciates what they have done.

Commissioner Overcast stated it was his first audit and was impressed as well.

Commissioner DesRosier stated that we have a hard working team working to correct. He also stated that they are going to move to finish claims and payroll. Leann Kavanagh asked if Chancy will be coming back to review action plan and if they will be reviewing today? Commissioner DesRosier stated sometime today or tomorrow.

G. Discussion/Approval: Waive Mistaken Penalty & Interest Riverview RV Park-Jason Keene (Darryl Peterson)

Darryl Peterson stated he was here to represent purpose because of a mistake a few years ago on billing. Jason Keene purchased about 10 years ago. There was a mistaken cadastral between city and RV park. City has their property and RV has theirs. Most taxes were paid but one parcel, was billed to city but should have been RV Park. This was a clerical mistake with in system between Treasurer and DOR. There is about \$660 in delinquent

taxes and would like to have this waived. Treasurer Don Wilson was okay with this, but the only one with authorization to remove is commissioners. Jason will be paying roughly \$4k in taxes. Commissioner DesRosier stated that they have had this happen in the past, he talked about the process. Commissioner DesRosier made the recommendation.

Commissioner McKay motions to remove penalty and interest from Riverview RV Park; Commissioner Overcast seconded; motion carried.

H. Discussion/Approval: MACo Insurance Agreement-GC Commissioners

Commissioner DesRosier stated that they have had presentations from Leavitt and Payne West, we have reviewed and need to approve an agent today. Commissioner DesRosier would like to entertain a motion. Commissioner Overcast stated that they have dropped the ball a bit in the past and that they can do better on their part. He believes that they need to stay in town and that Shannon has had success with them. He stated after talking with Leavitt they did drop the ball and that he did go to the last safety meeting and it was good. Commissioner McKay stated for him residency has not been a factor but performance is, just like banking.

Commissioner Overcast motions to keep Leavitt as MACo Insurance Agent; Commissioner McKay seconded; motion carried.

OTHER BUISNESS:

I. Public Comment

J. Next Meeting-Tuesday, July 2, 2019-Cut Bank