

Audit Oversight Committee
Meeting Minutes
December 16, 2008

I. Call to order

Vice Chair Reckhow called the meeting to order at 4:45 P.M. on December 16, 2008, in the County Manager's, 2nd Floor Conference Room; 200 East Main Street, Durham, NC 27701.

II. The following were in attendance

Ms. Karen Percent, Committee Chair, Commissioner Reckhow, Vice Chair, Mr. Samuel Maclin, Secretary, Mr. Manuel L. Rojas, Committee Member, Mr. Michael M. Ruffin, County Manager, Mr. Richard Edwards, Audit Director, Ms. Pam Meyer, Budget Director, Mr. George Quick, Finance Director, Ms. Catherine Davis, Finance Department Compliance Officer, Mr. Scot Duda, External Auditor from CBH

III. Business

A. The minutes were approved as read.

B. Grants Management

Pam Meyer submitted Non-profit Grant Policy revisions. The revisions were accepted. The Committee asked Richard Edwards to follow-up at a reasonable time to determine if the policy revisions are effective.

Catherine Davis and Richard Edwards reported on the results of efforts to obtain clarifying information regarding the agencies that provided incomplete or inaccurate data during the grant audit. The Committee determined that Operation Breakthrough required further review to determine if it was in compliance with grant requirements and if not, what action to take as a result. Mr. Ruffin said he would advise the committee at the March meeting.

C. External Audit

The External Auditor, Scot Duda, guided the Committee through the CAFR, Single Audit, and Management Report. Mr. Duda's summarization was that the County's processes and controls are adequate and in many cases exceed other governmental entities in the area.

D. EMS Write-offs and Collections

George Quick discussed his proposal to report CAFR EMS receivable balances more in line with collection expectations and industry research findings. The committee accepted the proposal. Balances in 2009 financial reporting will reflect the revised approach.

The EMS Collection Report recommended revising EMS billing statements. The Committee accepted the EMS report.

E. Closed Session

Vice-Chairman Reckhow moved, seconded by Mr. Rojas, to adjourn to Closed Session to consider amending the Annual Audit Plan to include a review of the Health Department's Bioterrorism program assets. The motion carried unanimously.

F. Reconvened to regular session. The Audit Plan amendment was approved.

G. The Committee will have a retreat to discuss Audit Committee Functions. The retreat is scheduled for Tuesday, February 18th at 2:00 P.M. in the Manager's Conference Room in the County Administration Building.

H. The next regular meeting is scheduled for Tuesday, March 10th at 4:00 P.M.

IV. Adjournment

The meeting was adjourned at approximately 6:45 p.m.

Minutes submitted by:

Minutes approved by: