

LIVINGSTON COUNTY BOARD
FINANCE COMMITTEE
MINUTES OF APRIL 2, 2024

Committee Chair Marty Fannin called the meeting to order at 6:01 p.m. in the Committee Room of the Historic Courthouse.

Present: Marty Fannin, Gerald Earing, Michael Haag, Steven Lovell, Bill Mays, Paul Ritter and Seth Welch

Absent: None

Also Present: Executive Director Alina Hartley, Executive Assistant Jordan Uselding, Finance Director Diane Schwahn, Human Resource Director Ginger Harris, County Treasurer M. Nikki Meier, Public Health Administrator Jackie Dever, County Board Members James Carley, Linda Ambrose, Rebekah Fehr, and Bob Weller, and Lauri Pope (Mack & Associates Auditing Services)

Fannin called for any additions or corrections to the agenda with none requested. *Motion by Lovell, second by Ritter to approve the agenda as presented. MOTION CARRIED WITH ALL AYES.*

The Committee reviewed the minutes of the March 5, 2024 meeting. *Motion by Ritter, second by Haag to approve the minutes as submitted. MOTION CARRIED WITH ALL AYES.*

FY2023 Audit – Lauri Pope was present to review the 2023 Audit with the Committee. Pope reported that there were no findings in the audit process, a clean opinion on financial statements and the County has a very heightened awareness of internal controls. Pope commended the staff for an excellent job. *Motion by Ritter, second by Haag to recommend forwarding the 2023 Audit to the full County Board. MOTION CARRIED WITH ALL AYES.*

Proposal: Mack & Associates Auditing Services – Hartley reported that the Committee signed a one-year agreement with Mack & Associates last year because they were considering switching companies, due to using them for almost 10 years. Hartley reported that she met with Mack & Associates and Committee Chairman Fannin to discuss these concerns and was informed that Mack & Associates underwent an internal audit last year and Livingston County was the scope of that audit with no finding. Hartley further noted that managers and staff assigned to oversee the audit are frequently rotated to prevent the threat of familiarity. It was consensus of the Committee to keep using Mack & Associates and enter into a 3-year agreement. *Motion by Earing, second by Haag to recommend approval of the Mack & Associates Auditing Services proposal. MOTION CARRIED ON VOICE VOTE.*

H&E Drive-Thru Facility – Fannin reported that this will be discussed at next month's Committee Meeting.

Request for Classification Change – Harris reported that they have had lack of applicants for the financial officer position at the Public Health Department. Harris reported that the position currently falls in the PS3 classification, where the salary ranges between \$37,050 to \$58,169. Harris mentioned that some of the positions in this classification require a higher level of skillset, education and experience to meet the essential job functions, as well as carry a higher liability to the County. Harris, along with the Administrative Team, recommended adding a PS4 category to the salary schedule, where the category would have a salary schedule of \$45,103.50 to \$69,225. Harris stated she believes there are 3 positions that should be placed under this category, including the accountant, financial officer at Public Health and the Mapping Specialist in the Assessment Office. Harris reported that the salary schedule also needs to be reviewed for FY2025, as the final minimum wage adjustment takes place on January 1, 2025 moving the minimum wage to \$15/hr. *Motion by Welch, second by Ritter to recommend approval of the classification change, creating a PS4 category.* **MOTION CARRIED ON VOICE VOTE.**

Review of Strategic Priorities – Fannin reported that he and Hartley had met to review the Strategic Priorities and upcoming budget process. Fannin stated that one of the priorities is to evaluate whether there is capacity to complete the Capital Improvement Plan internally or whether it should be outsourced. Fannin stated that he had no doubt the staff had the ability to complete the plan, but did not feel that they would have the time to complete the project. A sample capital improvement plan was reviewed by members. Fannin also noted that the Committee indicated that they would not accept any additional capital improvements for FY2025. Fannin noted that prior to the budget process starting for the upcoming year, the Committee will need to establish goals and guidelines for everyone to follow. The Committee agreed to have the Executive Director check into different companies and obtaining estimates on creating a capital improvement plan.

Finance Report – The Committee reviewed a copy of the monthly finance report. Schwahn reported that everything is current and all end of year transfers for 2023 are complete.

Review & Approval of Bills – The Committee reviewed the bills submitted. *Motion by Earing, second by Ritter to approve the bills as submitted.* **MOTION CARRIED WITH ALL AYES.**

The floor was opened for public comment.

Motion by Ritter, second by Mays to adjourn. **MOTION CARRIED WITH ALL AYES.**
The meeting adjourned at 7:14 p.m.

Jordan Uselding
Executive Assistant