

## Special Meeting – April 6, 2009

The Graham County Board of Commissioners held a special meeting Monday, April 6, 2009 at 10:00 a.m. in the County Manager' office at 12 North Main Street, Robbinsville, NC 28771 to meet with Sharon Edmundson, CPA, Director, Fiscal Management Section with the NC Department of State Treasurer to discuss the 2006/2007 Audit that was just completed. The Board present was: Bruce Snyder, Sandra Smith, Steve Odom and Gene Trull.

Chairman Bruce Snyder called the meeting to order and introduced Sharon Edmundson and Amy Zelick from the NC Department of State Treasurer.

Sharon Edmundson thanked the Board for speaking with her in person instead of on the phone. She stated that she was here to answer any questions in which we may have. She spoke on the 2006/2007 audit and discussed several findings that caused the delay. She stated the main problem was inadequate staff. She expressed that governmental auditing is very complicated and unlike any other auditing. She stated that Machelle Crisp did the best that she could consider she was only the assistant finance officer at that time and she didn't have experience in government accounting. She also stated that Mitch Crisp with Dixon & Hughes did accept some responsibility for the frame of time that it took to complete this audit. She also stated that the county should consider hiring someone with experience in governmental auditing to be the finance officer. Sharon Edmundson stated that the office is responsible for large amounts of money and with the stimulus money that could be given to the county every dollar must be accounted for. The government has placed a high level of accountability on these funds that will be monitored by retired attorney generals.

Sharon Edmundson also asks the county what their plans were for completing the 2007 -2008 audit. She stated that her office would supply the names and contact information of the auditing firms that were located in this area.

Becky Garland was also present for this meeting and stated that the employees previously hired had zero knowledge on governmental accounting. They didn't know how to post to the right accounts and that's why a lot of posts went into miscellaneous. She stated that she has the interim reports complete for October and November and needed some more information to complete December. January and February are in processing review. Sharon Edmundson stated that she was glad that the books were being kept caught up because interim data is a must and once the books are back to way that they should be then the office can generate statements with only one month behind.

The Commissioners ask several questions concerning the fund balance totals and projected revenue totals. They also ask about the level of experience needed for a finance officer. Sharon Edmundson encouraged hiring someone who has the knowledge and experience to hand over the books at the end of the year for audit review. The actual audit would be kept up to date throughout the year and the auditors would only need to review. She

encouraged the finance office to take the training that is offered by the School of Government and for the newly elected officials to go for training. She also stated that the finance office needed two full time employees. She thanked the county for the efforts that have been made to correct the problems and would send a follow up letter when she returned back to her office.

Commissioner Snyder thanked Sharon on behalf of the Board. Commissioner Odom made the motion to adjourn. Commissioner Snyder seconded this motion. Vote unanimous.

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Bruce Snyder, Chairman, Graham County Commissioner

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Sandra Smith, Vice-Chairman, Graham County Commissioner

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Billy Cable, Member, Graham County Commissioner

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Steve Odom, Member, Graham County Commissioner

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Eugene Trull, Member, Graham County Commissioner

ATTEST:

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Kim Crisp, Clerk to the Board