

**JEROME COUNTY COMMISSIONERS**

Tuesday, February 26, 2019

PRESENT: Charles Howell, Chairman  
Ben Crouch, Vice Chairman  
John Crozier, Commissioner  
Jane White, Deputy Clerk

Meeting convened at 9:20 A.M.

**REVIEW EMPLOYEE/SUPERVISOR MANUAL, Continued**

The Commissioners continued from February 25 their review of the Employee/Supervisor Manual, including the preface and Chapter 1.

**BUSINESS AND/OR ADMINISTRATIVE MATTERS**

Chief Deputy Clerk Tracee McKim was present.

Tracee McKim presented a quote from Computer Arts for new computers and accompanying equipment for the Planning and Zoning Office, as had been requested by the P&Z administrator on February 25.

❖ A Motion was made by Commissioner Howell to approve the purchase of five computers with support equipment not to exceed \$10,755.96. It was seconded and carried with unanimous ayes.

Business and/or administrative matters were continued until after the scheduled outside auditor's presentation.

**KYLE CONDIE—PRESENTATION OF THE OUTSIDE AUDIT FOR THE FY ENDING SEPTEMBER 30, 2018**

Present were Clerk/Auditor/Recorder Michelle Emerson, Chief Deputy Clerk Tracee McKim, Treasurer Tevian Ekren-Kober, Jail Administrator Marisela Ibarra, and Planning and Zoning Administrator Nancy Marshall. Also present was Kyle Condie of Condie Stoker & Associates.

Kyle Condie reported a "clean" audit, saying his firm did not identify any deficiencies in internal control to be material weaknesses. He reviewed all the pages of the 63-page report, concluding with the Management Letter Comments.

The management letter noted four areas involving internal control structure and its operation that were not considered to be reportable conditions. (1) Airport. Condie suggested that the Jerome Airport use a three-copy receipt book when receiving revenue. He also recommended a system to account for the billing and collection of hangar rental spaces.

(2) Budgets. Condie recommended a budget folder be kept with each budget resolution and initialed once the budget change is entered.

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(3) Commissioner Approval. Condie advised that all expenditures over \$500 receive Commissioner approval.

(4) Justice. Condie recommended using a revolving petty cash amount within a bank account for inmate's personal items.

Condie was excused.

Those present discussed the report and suggestions made by Condie and found a question to ask the auditing firm. Michelle Emerson said the clerk's office would help the airport manager implement the auditor suggestions and then report to the Board. Commissioner Crouch advocated the Airport use QuickBooks, and Emerson said she would urge the manager to do so.

➤ Commissioner Crouch asked that the clerk's office create a profit and loss statement that would be an overview of all the County departments.

**BUSINESS AND/OR ADMINISTRATIVE MATTERS, Continued**

Attorney Mike Seib was present by speakerphone.

The Board asked Mike Seib about two leases between the County and Red Baron Ag Service. He advised that the Commissioners needed to sign a termination of a 2013 lease, which he would provide. They also needed to sign an Assignment of Lease to enable Mike Jurak to obtain a loan.

❖ A Motion was made by Commissioner Howell to sign the Termination of 2013 Lease Agreement deferring to the 2016 lease. It was seconded and carried with unanimous ayes.

❖ A Motion was made by Commissioner Howell to sign the Assignment of Lease for Security Purposes and Landlord's Consent. It was seconded, with no further discussion, and carried with unanimous ayes.

Meeting adjourned at 12:15 P.M.

Respectively submitted:

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Charles M. Howell, Chairman

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Jane White, Deputy Clerk

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A. Ben Crouch, Vice Chairman

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John Crozier, Commissioner