

FINANCIAL MANAGEMENT COMMITTEE

January 7, 2015

8:30 am

FILED

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MABY, GOUGE
COUNTY CLERK

PRESENT: Roger Colbaugh, Bobbie Gouge-Dietz, Mayor Leon Humphrey, Ray Lyons, Charles VonCannon, and Danny Ward.

The meeting was called to order by Ray Lyons.

Quorum present.

Motion was made by Charles VonCannon with a second by Bobbie Gouge-Dietz to approve the agenda. Motion carried.

Motion was made by Leon Humphrey with a second by Danny Ward to approve the November 5, 2014 minutes. Motion carried

Public Comments: Commissioner Robert Carroll asked about a tax freeze for senior citizens. Ray Lyons said he respectfully asks for discussion on this topic to wait until the procedure for sale of county owned real property acquired via tax sale is discussed. Commissioner John Lewis said County Commission has voted down a tax freeze in the past.

Mayor Humphrey asked that Rod Bishop be added to the agenda to discuss tax advantage strategy. Ray Lyons stated Mr. Bishop will be added to the agenda under sale of county owned real property.

Old Business

- **Audit Update:** The committee reviewed audit findings. There was much discussion about finding 2014-006 from the Circuit Court Clerk's office. Mrs. Deloach suggested detailed questions about what is being done to correct the finding be addressed to Johnny Blankenship. After discussing finding 2014-009 from the Office of Sheriff, Ray Lyons said all contracts should come through Financial Management prior to an agreement being finalized.

Motion was made by Ray Lyons, second by Danny Ward to send correspondence to all offices stating no contracts or agreements should be entered into without approval from the Financial Management Committee. Mayor Humphrey stated the existing Policies and Procedures Manual covers the issue. He suggested sending a copy of the manual to all office holders after it has been reviewed by the committee. Motion was withdrawn by Mr. Lyons.

Finance Director Ingrid Deloach stated overall she is very pleased with the audit and noted the findings will be addressed with the Audit Committee.

- **Financial Management 101:** Finance Director Ingrid Deloach discussed the duties of the Financial Management Committee and the Finance Director. She also reviewed the County Financial Management System of 1981.

New Business

- **Procedure for Sale of County Owned Real Property Acquired via Tax Sale:** Mayor Humphrey said he thought it was important to have a written procedure to follow when disposing of real property. County Attorney Joshua Hardin prepared two procedures, one for the sale of property acquired by deed and another for the sale of property acquired by tax sale. The proposed procedure is attached. Motion was

made by Danny Ward, second by Leon Humphrey to approve to approve attached procedure. Motion carried.

Ingrid Deloach stated there is a tax relief program available to households under a certain income.

Motion was made by Charles VonCannon to wait until a Park and Recreation Board is formed so they can review any property to be sold via tax sale. Motion was withdrawn by Mr. VonCannon.

- **Tax Advantage Strategy:** Rod Bishop presented his tax advantage strategy. Mr. Bishop said his proposal would save the county money by reducing payroll taxes via a section 125 deduction for employees.
- **Approval of Updated Policy and Procedure Manual:** Mrs. Deloach said she thinks it would be best for the committee to review the manual before approving.
- **Skyward Software Update:** Finance Director Ingrid Deloach said the Finance Department has changed financial management software. She stated the previous software used by the Finance Department was very outdated. Training will be done with office holders and department heads at the end of January. Ray Lyons said he appreciated the long hours put in by the Finance Department during software conversion. Mayor Humphrey said he looks forward to using the software.
- **Recent Bids:** Finance Director Ingrid Deloach reviewed a list of recent bids. Charles VonCannon said he has a question about bulk purchasing in the School Department for Dr. Ward. Ingrid Deloach said she would like to do a bid for commonly used janitorial supplies.
- **County General Update:** Mayor Humphrey said he is impressed with the spirit of cooperation among newly elected officials. He noted there are a lot of projects going on including the jail parking lot and courtroom renovations.
- **County Highway Department Update:** Roger Colbaugh said the Brown's Branch State Aid Project has been completed and the project paperwork has been filed with TDOT. Mr. Colbaugh said the Highway Department is working on the jail parking lot as well as preparing for winter weather.
- **County Schools Department Update:** Dr. Ward was not present.
- **Bobbie Gouge-Dietz:** No report.
- **Ray Lyons:** No report.
- **Charles VonCannon:** Mr. VonCannon said he asked the School Board several months ago about teacher absences and decreasing substitute use. Finance Director Ingrid Deloach said the School Board tightened up both their sick leave and substitute policies last year.
- **Danny Ward:** Mr. Ward said he appreciates being a part of this process and is looking forward to the workshop on electronic voting.

Additional public comments were made by Roy Livingston. Mr. Livingston said he has been impressed with the committee.

Motion to adjourn was made by Mayor Humphrey, second by Danny Ward. Motion carried.

Respectfully submitted,

Christa Byrd


Ray Lyons, Approved for File