

**Goochland County
Finance and Audit Committee Meeting
March 6, 2018 @ 11:30 AM
Administration Building
1800 Sandy Hook Road, Goochland VA 23063
Board Conference Room**

The Goochland County Finance and Audit Committee (FAAC) meeting was held on March 6th, 2018 at 11:30 AM in the Board Conference Room. Present were:

District 1 Supervisor Susan Lascolette, Jr., Chairman Audit Committee
District 5 Supervisor Ken Peterson, Vice Chairman Audit Committee
District 2 Supervisor Manuel Alvarez
County Administrator John Budesky
Director of Financial Services Barbara Horlacher
Assistant Director of Financial Services Kathleen Smith
School Finance Director Debbie White
Citizen

Voting members were Ms. Lascolette, Mr. Alvarez, Mr. Peterson, Mr. Budesky, and Mrs. Horlacher.

- I. Ms. Lascolette called the meeting to order. A determination of quorum was made as 5 voting members were present.
- II. Mr. Alvarez moved to approve the minutes to the meeting held on November 28, 2017. Mr. Peterson seconded, and the motion passed on unanimous vote.
- III. Mrs. Horlacher presented the General Fund FY2018 second quarter projections and budget supplement(s):
 - Current projection is a \$2.4 million in excess revenue primarily due to bank stock taxes, personal property tax, interest revenue and building permit fees
 - Estimated \$1 million in expenditure savings
 - Parks & Recreation needs \$40,000 budget supplement to be offset with \$40,000 revenues, need to review pricing to ensure the programs are paying for themselves
 - Ms. Lascolette and Mr. Peterson requested that Parks & Recreation department ensures that the programs we offer do not conflict or undercut citizens offering the same service
 - Mr. Peterson noted the savings in Public Safety, which is due to vacancies in the Sheriff's office not because we are cutting Public Safety
 - Discussion continued on the Budget Supplements; the AAFC will review and recommend the supplements to the Board of Supervisors

Mrs. Horlacher made a motion that the FAAC recommend that the Board of Supervisors approve the Budget Supplement, \$40,000 for the Parks & Recreation Department to be supported by fees, and Mr. Alvarez seconded the motion. Ms. Lascolette requested we review programs fees due to rising costs of instructors' fees.

- Mr. Budesky noted the minimum requirements to have a class and will have Mr. Stamey provide an update
- Mr. Alvarez noted these programs are not intended to make revenue, they are a service the County provides to the citizens
- Mr. Peterson recommended the County look at the fixed costs as well when evaluating

The motion passed on unanimous vote.

IV. Ms. Lascolette brought the next item of business, the Audit Contract, 3 year term for Professional Auditing Services, to be presented to the Board Meeting. Mrs. Horlacher discussed the 3 year contract with PBMares, two selection committee members were present at the meeting; Mrs. Horlacher and Mrs. White.

- Negotiated a \$1,000 per year increase (\$71,000 year one, \$72,000 year two, \$73,000 year three) versus the proposed 3% increase
- The contract is for 3 years plus it is extendable, at the discretion of the county, for 2 additional years (total possible 5 years)
- Includes Schools, EDA and Social Services
- Mr. Budesky noted that with the change in Audit Lead and all factors considered, the Audit Selection Committee was comfortable in recommending PBMares as best suited for the Professional Auditing Services

Mr. Peterson made a motion that the FAAC recommend the Audit Contract with PBMares to the Board of Supervisors, and request that they authorize the County Administrator to execute the contract for a 3 year term with 2 one year optional extensions, as presented, Mr. Alvarez seconded, and the motion passed on unanimous vote.

V. New Financial System, Mrs. Horlacher provided an update on the status of the project.

- Funding for the project is set aside, \$1,997,562
- In the process of negotiating the contract, to be brought to the FAAC in May
- Partnering with Barry Dunn for project management, and have identified a County IT employee to act as Project Manager
- Projecting early summer start, 26 month total implementation in a 2 Phase approach - 13 months each

VI. The next meeting will be in May, actual date to be set

VII. No other business

VIII. Ms. Lascolette asked for Public Comment; Citizen Sandra Warwick thanked the Audit Selection Committee and the FAAC for being sensitive to the concerns of citizens

IX. Ms. Lascolette adjourned the meeting