

**Goochland County  
Finance and Audit Committee Meeting  
November 26, 2018 @ 1:30 PM  
Administration Building  
1800 Sandy Hook Road, Goochland VA 23063  
Board Conference Room**

The Goochland County Finance and Audit Committee (FAAC) meeting was held on November 26, 2018 at 1:30 PM in the Board Conference Room. Present were:

District 2 Supervisor Manuel Alvarez, Chairman Audit Committee  
District 5 Supervisor Ken Peterson, Vice Chairman Audit Committee  
District 1 Supervisor Susan F. Lascolette  
District 3 Supervisor John Lumpkins, Jr.  
County Administrator John Budesky  
Director of Financial Services Barbara Horlacher  
Assistant Director of Financial Services Kathleen Smith  
PBMares Mike Garber  
PBMares Kennon Thomas  
Treasurer Pam Johnson  
Director Social Services Kimberly Jefferson  
School Finance Director Debbie White  
Citizen

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

- I. Mr. Alvarez called the meeting to order
- II. Mr. Alvarez asked for comments on the minutes from September 4, 2018. Grammatical edits were noted, and the minutes were passed on a unanimous vote.
- III. Mr. Garber with PBMares presented the results of the Fiscal Year 2018 Comprehensive Annual Financial Report. The overall audit results on the financial statements are an unmodified opinion. An unmodified opinion was also issued on internal controls and compliance, and the federal grants. There were no audit adjustments. Next year Goochland will be a low risk auditee.
- IV. Mrs. Horlacher reviewed the FY18 year end results and appropriations. She asked that the Committee recommend the Board of Supervisors approve the appropriations for the School turnback funds and Public Safety MDT's. Ms. Lascolette moved to recommend the appropriations to the Board for approval, Mr. Peterson seconded, and the recommendations passed on a unanimous vote.
- V. Mrs. Horlacher reviewed the FY19 1<sup>st</sup> Quarter results projecting a surplus on operating.
- VI. Mrs. White reviewed the Schools budget amendment. Ms. Lascolette moved to recommend the School Budget amendments to the Board for approval, Mr. Peterson seconded, and the recommendation passed on a unanimous vote.

- VII. Mrs. Horlacher presented the Clerk's budget request to move \$10,000 from their non-reverting account into the general fund and use the funding for education and training for the Clerk's office. Ms. Lascolette moved to recommend the Clerk's Budget amendment to the Board for approval, Mr. Peterson seconded, and the recommendation passed on a unanimous vote.
- VIII. Mr. Alvarez asked for other business.
- Mrs. Horlacher updated the Committee on the Finance Project. Mr. Budesky noted the project is working on financials this fiscal year and next fiscal year will be Human Resources and Payroll.
  - Mrs. Jefferson noted that Social Services did not see the volume they were expecting on the expanded Medicaid, and they continue to see outages with the state system.
- IX. Mr. Alvarez asked for public comment.
- Sandie Warwick asked about the auditor change for the FY18 audit. Mrs. Horlacher told her Kennon Thomas was the new supervisor on the audit and Mike Garber is the partner over the firm. She thanked the County for all the hard work.
- X. Mr. Alvarez adjourned to February 5, 2019 at 1:30 PM.