



Approved December 19, 2016

## **Clackamas SWCD Special Meeting Minutes for December 13, 2016**

**Present:** Directors: Jeff Becker (Chair), Roger Fantz (Treasurer - via telephone), Don Guttridge (Secretary), Jesse Nelson (Treasurer - via telephone)

**Staff:** Tami Guttridge, Lisa Kilders, Tom Salzer, Nathan Tucker

**Guest:** Richard Winkel, CPA (via telephone)

**Absent:** Jan Lee, Ron Oberg, Joan Zuber

### **1 – CALL TO ORDER and AMEND/ACCEPT AGENDA/PUBLIC COMMENT**

- A. Chair Becker called the meeting to order with a quorum present at 4:00 p.m. on Tuesday, December 13, 2016 from a phone call originating in the in the Clackamas SWCD conference room at 221 Molalla Ave., Suite 102 in Oregon City. Roll call was taken.

### **2 – Audit Review -**

Chair Becker turned the meeting over to CPA Richard Winkel. CPA Winkel gave an overview of the annual audit and he reported that he is issuing the District an unqualified opinion, which means the District had a clean audit.

Winkel directed the board's attention to the *Management's Discussion and Analysis* portion of the audit that provides a clearer explanation of the financial activity during the year to make the report more meaningful to the reader. He also pointed out that the revenues had an unusual bump due to the sale of the Pleasant Avenue property; this is not considered an increase in funding. Winkel explained the differences between the government accounting system and the District's fund-based accounting to help the board more fully understand the audit report.

Winkel stated that hiring the new Fiscal Administrator, Nathen Tucker, helped to show a clear division of duties and improved internal controls.

CPA Winkel confirmed there would be no letter of deficiency issued. He asked the Board members if they were aware of any fraud or pending lawsuits. Board Members stated they were not aware of any fraud concerns or pending lawsuits.

Directors Guttridge/Fantz moved/seconded to accept the audit as presented. Motion passed unanimously.

### **ADJOURN and NEXT MEETING**

The Annual Meeting of the Clackamas SWCD will be held Tuesday, December 20 at 4:00 p.m.

The next Regular Board Meeting will be held Tuesday, December 20 at 4:15 p.m.  
There being no further business, Chair Becker adjourned the meeting at 4:30 p.m.

Respectfully submitted,

  
Tami L. Guttridge