



**Accomack County**  
**Audit Committee Minutes**  
**March 14, 2024**  
**5:00 p.m.**

**Location: Accomack County Administrator's Conference Room**

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**1. Open Meeting**

- 2. Adoption of Agenda** Ms. Major motioned that the agenda be adopted and seconded by Dr. Johnson. All signified by saying aye and the agenda was adopted.

**3. Meeting Minutes**

- 3.1. Consider Minutes from January 24, 2024 Meeting** Dr. Johnson moved the January 24, 2024 minutes be approved and Ms. Major seconded. All signified by saying aye and the minutes were approved.
- 3.2. Consider Minutes from February 22, 2024 Meeting** Dr. Johnson moved the February 22, 2024 minutes be approved and Ms. Major seconded. All signified by saying aye and the minutes were approved.

**4. New Business**

- 4.1. Receive audit update from Brown Edwards, Katie Babb** from Brown Edwards, Katie Babb – Ms. Babb stated that there were staff members scheduled to work on the audit for the current and upcoming week and that their goal is for everything to be addressed by April 15, 2024.
- 4.2. Identify remaining open items (if any)** Ms. Babb noted that they did receive the reconciled SEFA and statistical tables. The only open items that remain are with the schools.
- 4.2.1. Establish deadlines for completion of remaining open items (if any)** Ms. Onley noted that the open item is the single audit, which was submitted a while ago, and is currently addressing questions which response time is within 24 hours of the request.
- 4.3. Update on timetable for issuance of report and next steps** Mr. Belote verified with Ms. Babb that the draft ACFR should be expected around April 15, 2024. Mr. Mason stated that when we get the draft ACFR on April 15, 2024, we will be able to prepare the MD&A. Ms. Ford noted that some remaining statistical schedules will be prepared based on the provided financials. Ms. Babb noted that if they do finish those before April 15, they will provide Mr. Mason with it. Mr. Mason noted that it would be about three full days for the MD&A and the transmittals to be done, then it will be sent to Ms. Babb for review. Mr. Belote asked Ms. Babb about controls and are there anything additional or new that has surfaced as far as material weaknesses? Ms. Babb replied that one of the reports for the single audit was filed late but was mentioned in a prior meeting. Mr. Mason asked Ms. Babb if anything could be sent to him to get a start on the compliance section if he has to write a response for any material issues? Ms. Babb replied that she would provide Mr. Mason with the draft of what they have so far within the next week.

**5. Old Business**

- 5.1. ERP status update, County and Schools** Mr. Mason noted that the county is still on hold regarding the ERP status. Ms. Onley stated that they have upcoming schedules to

continue working on building payroll tables, salary scales and holiday dates. Their focus right now is on payroll and HR. Mr. Belote asked how many staff members is it taking for this? Ms. Onley replied that it depends on what the topic is. Ms. Onley stated that they have their two accountants, one which is taking the lead on all of it. If it is payroll, they have two staff members, one in which was pulled from HR to focus primarily on the task. They also have one employee that works part time on the data entry. Ms. Onley noted that they are starting more extensive training and working on accounts payable. Ms. Onley noted that they have their vendor list but have to make changes to the employee list and keep up with the additions and deletions on the vendor list. Mr. Mason asked were they bringing over history? Ms. Onley replied that the vendor doesn't do much on history and that they will rely on the legacy system. Ms. Onley stated that they bring over the balances only and would have to archive the history reports. Mr. Lilliston stated that he could help with some of the needed information for the accountants but the rest would have to come from the county's payroll employee. Mrs. Ford noted that it was discussed with the county's payroll employee, and that the schools would need authority to be able to call the bank and provide them with their direct deposit info.

**5.2. Update on bank account reconciliation issues** Mr. Lilliston stated that they are waiting on entries from both county and schools. They have moved into September on accounts payables and working with the county's Finance department. As of current, \$521.00 still needs to be reconciled. Mr. Belote asked at what point does materiality come into play and an adjustment is made to clear it out? Mr. Belote stated that it is a little bit of money on a big budget. Mr. Belote recommended that at this point, it just be cleared out and move on. Dr. Johnson agreed with Mr. Belote. Mrs. Ford asked that Finance be supplied the entries that are needed as she was not aware that there were some needed from the county. Mr. Lilliston noted that all other bank reconciliations are up to date through February. Ms. Onley noted that the schools are up to January and that they had a number of entries that they made and posted to February.

**6. Other business to come before the Committee** Mr. Mason asked that since the draft ACFR would not be available until April 15, 2024, and that we have the next meeting on April 11, 2024, does the board still want to meet if that has not landed? Mr. Belote replied that he does not see the need to meet again unless something comes up, and that the April 11, 2024 meeting can be moved to April 18, 2024. Mr. Mason asked has the committee thought about preparing an update to the Board of Supervisors? Mr. Belote replied yes, they have thought about it but does not want to just repeat the minutes. Mr. Mason stated that he could add a report to his section of the next agenda stating nothing more than the date for the draft ACFR.

## **7. Informational Items**

**7.1. Statutory Deadline for Issuance of FY23 ACFR (12/15/2023)** Mr. Belote recommended that at some point, this becomes new business and the date to be changed to December 15, 2024 to start thinking about a plan to tighten the schedule up and meeting that deadline. Mr. Mason asked how many more extensions we have on the audit contract? Mrs. Ford replied that she would look into it and get back to Mr. Mason. Mr. Mason stated that at some point we are going to have to rebid our audit services because our contract calls for a 3-year initial term plus two optional one year extensions.

**8. Adjournment (Next Meeting 4/18/24 5pm)** Dr. Johnson made the motion to adjourn the meeting.