



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

Location: Accomack County Administrator's Conference Room

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 April 18, 2024 Meeting Ms. Major moved the April 18, 2024 minutes be approved and Dr. Johnson seconded. All signified by saying aye and the minutes were approved.

4. Old Business

4.1. Receive audit update from Brown Edwards, Katie Babb – Ms. Babb noted that a draft copy of the ACFR, which includes reports, schedules and footnotes, were sent over to the Finance Department. Revisions have been made to the schedules as noted in Finance's initial review. Templates for the Corrective Action Plan have been provided for any findings as well as the status of any prior findings. Ms. Babb also noted that they have received the transmittal letter, MD&A, and the last report for School Board compliance. Ms. Babb stated that they are still reviewing some things on their end but they are at the final stage of it all. Mr. Mason inquired about some sections highlighted in the opinion letter such as percentages and not auditing the library and two other component units and if they are going to be updated by Ms. Babb. Ms. Babb stated that it should have been updated already before being sent but it will be corrected. Mr. Mason asked if we are responsible for completing the table of contents or will Brown Edwards complete it. Ms. Babb responded that they will take care of that once they pull everything together as the page numbers will change. Mr. Mason asked if there were anything else that we need to send in such as organizational charts. Ms. Babb replied that they have received everything needed. Mr. Mason confirmed with Ms. Babb that other than some final edits to the corrective action plan that we need to complete, we are finished with the FY23 ACFR. Ms. Babb agreed that other than reviewing the ACFR, he is correct.

4.2. Update on timetable for issuance of report and next steps Mr. Belote asked what is the estimated turnaround to finalize? Mr. Mason replied that he will try to finish his review by May 15, 2024 and will send out whatever revisions to the corrective action plan as well. Mrs. Ford replied that the Finance department is working on their revisions and will have that completed soon. Mr. Mason noted that he will send a copy of the draft ACFR to Ms. Onley. Mrs. Ford mentioned that she talked to Mr. Martinez from DEQ regarding the solid waste financial assurance and he mentioned a due date of June 1, and that if the financial assurance isn't submitted by then, a warning letter will be sent with a 20-day completion period. Mr. Mason asked was that a realistic time frame to get the information to them. Ms. Babb replied that she thinks we can as she doesn't think it has to be finalized, and that they can start by splitting the schedule, but will reach out to Brown Edwards to verify. Mr. Belote inquired what this was for. Mr. Mason replied that it is a test to show that the County is financially capable of paying for the closure costs of

our open landfill cells as well as post-closure monitoring of these cells.

4.2.1. Identification of any final outstanding items needed to issue report Mr.

Belote asked Mr. Mason if there were any new findings. Mr. Mason replied no, we only have a few current year findings which are turning in the conflict-of-interest forms by the due date and incomplete and inaccurate information for the financial statements.

- **Table 8 (completed last week)**
- **Management Discussion & Analysis Section (expected to be provided to BE by 5/14 close of business)**

4.2.2. Timetable for report issuance Mr. Mason stated that the plan is for it to be on June's BOS agenda.

4.3. ERP status update, County and Schools Ms. Onley stated that the "go live" date has been pushed back to October 1, 2024 because they don't have final salary and pay rate schedules which are required to go-live by July 1, 2024. Ms. Onley stated that they are in the middle of receiving the class and compensation study. The biggest issue that they are having is getting information downloaded from the existing system in a format that can easily be uploaded. Mr. Mason asked Ms. Onley if they have received a quote from Avenu for a data dump. Ms. Onley replied that they have been working with an employee to get the information. Ms. Onley stated that in a two-hour period, they are only able to get about 40 people off the list. Mr. Mason stated that he would send an email with the contact information to Ms. Onley to get the quote. Ms. Onley noted that there will not be an additional cost to push back the date to October 1, 2024 as their contract was extended. Mr. Lilliston stated that he did not know about the July 1 push as the Schools new separate bank account is now opened. Mr. Lilliston stated that he was trying to hold off as long as he could so that no fees would accrue but would now need the general ledger information to record the transactions.

Mr. Mason stated that he would be surprised if he doesn't inform the Board that the County has entered into an agreement with UKG for time and attendance by their next meeting. Mr. Mason noted that our current UKG system will reach end-of-life on December 31, 2025 so it will have to be replaced before then. Mr. Mason stated the new application will be more robust than the current one. Mr. Mason added that the UKG product that was shown in a recent demo was impressive and will allow the County to scope in our Department of Public Safety (DPS) time, attendance and scheduling needs which the current system does not handle. He said DPS employee scheduling is complicated. For example, current DPS scheduling incorporates "shift swaps". If an available shift is posted, the new application will tell you if the employee has the correct training and certifications to fill the shift. Mr. Mason mentioned if the County ultimately enters into a contract with UKG, it will likely reduce the scope of the County's forthcoming ERP procurement.

4.4. Update on bank account reconciliation issues Mr. Lilliston noted that we are up to date with bank reconciliations through April. A few corrections are needed from the Schools, E.S. Library and accounts payable. There were a few findings from Brown Edwards regarding unclaimed property that they were trying to find out if they were true voids or not. Ms. Onley stated that in the past 30 days, they have implemented a system on void checks.

5. New Business

5.1. Mr. Mason stated that for comparison purposes, the report that Brown Edwards sent to us is 200 pages long versus Microsoft's annual report which is only 83 pages.

6. Other business to come before the Committee

There was no other business to discuss.

7. Informational Items

There were no informational items to discuss.

8. Adjournment (Next Meeting 6/13/24 5pm)

Ms. Major made the motion to adjourn the meeting and it was seconded by Dr. Johnson.