



**MINUTES**  
**Committee on Finance & Budget**

**Thursday, August 3, 2023**

3:30 – 5:00 p.m.

Courthouse – Room #1301/1302  
721 Oxford Ave, Eau Claire, WI

**Members Present:** Supervisors Jim Dunning, John Folstad, Robin Leary, Cory Sisk Dane Zook, Nancy Coffey (Ex-officio, 3:41 pm)

**Staff Present:** Angela Eckman, Human Resources Director; Vickie Gardner, DHS Fiscal Manager; Norb Kirk, Finance Director; Kathryn Schauf, County Administrator; Amy Weiss, Senior Accounting Manager

**Others Present:** Brock Geyen and Dan Carlson, CliftonLarsonAllen

Chair Zook called the Committee on Finance & Budget to order at 3:30 pm and confirmed compliance with open meetings law.

The committee clerk took roll call. Members present are indicated above.

There were no members of the public present.

**Review and Approval of Meeting Minutes**

Motion: Folstad moved approval of joint F&B/Administration minutes with corrections to Committee names and attendees at top

Motion: Folstad moved approval of 07.13.23 minutes with corrections to CLTS waiting list and compliance clarifications

Motion: Folstad moved approval of joint F&B/HR as presented

Vote: All motions pass 5-0, via voice vote

Dan Carlson and Brock Geyen from CliftonLarsonAllen presented the 2022 audit results and reviewed the 2022 Audit Summary. The committee asked several clarifying questions about the deficit in Fund 205 fund balance. The deficit fund balance is not the same as the 2022 operational activity. County finance staff have prepared a reconciliation that will be presented to show how these two metrics are related. Additional information was requested about the implementation of GASB 87, the new lease reporting standard, and the misstatements related to prepaid expenditures and the new lease standard. The committee was also concerned with the level of oversight and the opinion expressed on management's financial statements. The auditors were clear that the financial statements are owned by the county, and only the three-page audit opinion is what they control. County finance staff are encouraged to review and provide feedback on the external financial statement footnotes. When asked if the auditors noted anything that would be questionable or require further investigation, the firm answer was no.

The committee adjourned at 4:33 pm.

Amy Weiss  
Committee Clerk