January 16, 2008

TO THE MEMBERS OF THE BROWN COUNTY BOARD OF SUPERVISORS

Ladies and Gentlemen:

The EXECUTIVE COMMITTEE met in regular session on January 7, 2008 and recommends the following motions:

1. County Executive report.
   a) Budget Status Financial Report for November 30, 2007.
   Receive & place on file.

2. Internal Auditor Report.
   a) Budget Status Financial Report for November 30, 2007.
   Receive & place on file.
   b) Audit Report on County Clerk's Office Internal Controls.
   Receive & place on file.
   c) Update on Mental Health Center accounts receivable report.
   Receive & place on file.
   d) Other.
   Receive & place on file.

3. Communication from Supervisor Adam Warpinski re: Request that Brown County amend Ordinance 2.13 (3) to move number 13 in front of number 10. (Referred from December County Board.)
   a) Suspend the rules to take item numbers 3, 4, & 5 together. Ayes: 4 (Krueger, Lund, Kaye, Fewell); Nays: 2 (Evans, Erickson); Excused: 1 (Johnson). Motion Carried.
   b) Have Chairman form a Study Committee to revise Chapter 2 of the Brown County Code of Ordinances. Ayes: 5 (Krueger, Lund, Kaye, Fewell, Erickson); Nays: 1 (Evans); Excused 1 (Johnson). Motion Carried.
   c) Hold items 3, 4 & 5 until the Study Committee has completed their task.

4. Communication from Supervisor Warpinski re: Request that Brown County review its' legislative procedures to establish a set of criteria for items required to be considered in resolution form. (Held from previous meeting.) (See #3 Motion.)

5. Communication from Supervisor Steve Fewell re: Review and modify County Code 2.13(3)(4b)(4c)(4d) as it relates to Brown County Board agenda items; request to modify by removing committee reports; require all recommendations approved by committee action be placed in resolution or ordinance form; request a form be created for communications so that all communications be on a standard form; recommendation that County Board of Supervisors work with Corporation Counsel to have communications placed

on sample resolution or ordinance format. (Held from previous meeting.) (See #3 Motion.)

6. Resolution re: Human Resources Department Reorganization/Change in Table of Organization. (Referred from Administration Committee.) Committee approved. See Resolutions, Ordinances January County Board.

7. **Closed Session:** For the purpose of deliberating whenever competitive or bargaining reasons require a closed session pursuant to Wisconsin State Statute 19.85 (1) (e). In the alternative, the Executive Committee is meeting for the purpose of collective bargaining and is not subject to the Wisconsin open meetings law pursuant to 19.82 (1) of the Wisconsin State Statutes. (No Closed Session held.)

Approved by:

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COUNTY EXECUTIVE Date

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PROCEEDINGS OF THE BROWN COUNTY EXECUTIVE COMMITTEE

4 JAN 2008 Received Board of Supervisors

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Executive Committee** was held on Monday, January 7, 2008 at 5:30 p.m. in Room 200 of the Northern Building - 305 East Walnut Street, Green Bay, Wisconsin

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Present: Jack Krueger, Tom Lund, Bernie Erickson, Harold Kaye, Pat Evans, Steve Fewell.

Excused: Kathy Johnson

Also Present: County Executive Tom Hinz, Jayme Sellen, Sara Perrizo, Supervisors Adam Warpinski, Tom De Wane.

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1. CALL MEETING TO ORDER:
The meeting was called to order by Chairman Krueger at 5:33 p.m.

2. APPROVE/MODIFY AGENDA:

A MOTION WAS MADE BY SUPERVISOR ERICKSON AND SECONDED BY SUPERVISOR KAYE TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.

3. APPROVE/MODIFY MINUTES OF DECEMBER 10, 2007:

A MOTION WAS MADE BY SUPERVISOR EVANS AND SECONDED BY SUPERVISOR LUND TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.

4. REVIEW MINUTES OF: (NONE)

Comments from the Public

5. None.

Reports

6. COUNTY EXECUTIVE REPORT.
   a) Budget Status Financial Report for November 30, 2007.

County Executive Tom Hinz stated he was well below budget.

A MOTION WAS MADE BY SUPERVISOR ERICKSON AND SECONDED BY SUPERVISOR KAYE TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

7. INTERNAL AUDITOR REPORT.

a) Budget Status Financial Report for November 30, 2007.

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR ERICKSON TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

Supervisor Fewell arrived at 5:35 p.m.

b) Audit Report on County Clerk's Office Internal Controls.

Supervisor Kaye questioned the timeline for departments to implement recommended changes from the Internal Controls Audit and stated he would like an updated report given to the particular committee stating when they are finished.

Supervisor Erickson suggested ending every audit with a request from the departments for a formal answer in 60 days with the possibilities of an extension.
Erickson also suggested the internal auditor define a dollar amount when making reference to petty cash and cash drawer amounts in audit reports.

A MOTION WAS MADE BY SUPERVISOR KAYE AND SECONDED BY SUPERVISOR ERICKSON TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

c) Update on Mental Health Center accounts receivable report.

Perrizo stated she had received a 212 page report from the Information Services Dept. listing the accounts receivable by customer. $6.4 million of the $15 million balance is greater than five years old. Perrizo stated that she is working with Administration's Budget and Project Analyst, Andrea Konrath, to write a policy for the write off and explained it is a write off of financials but doesn't discharge the debt.

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR EVANS TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

d) Other.

Perrizo provided a handout re: 2007 Audit Plan - Work Completed and spoke briefly regarding it.

A MOTION WAS MADE BY SUPERVISOR ERICKSON AND SECONDED BY SUPERVISOR LUND TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

Communications

8. COMMUNICATION FROM SUPERVISOR ADAM WARPINSKI RE: REQUEST THAT BROWN COUNTY AMEND ORDINANCE 2.13 (3) TO MOVE NUMBER 13 IN FRONT OF NUMBER 10. (REFERRED FROM DECEMBER COUNTY BOARD.)

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR FEWELL TO SUSPEND THE RULES TO TAKE ITEMS #8, #9 AND #10 TOGETHER. Vote taken. AYES; 4: KRUEGER, LUND, KAYE, FEWELL. NAYS; 2: EVANS, ERICKSON. EXCUSED; 1: JOHNSON. MOTION CARRIED.

Supervisor Warpinski submitted an ordinance that he had composed in regards to Chapter 2.13. This ordinance was discussed and after further review the committee decided to form a subcommittee to evaluate this further. Chairman Krueger stated he will be in contact with Supervisors Steve Fewell, Adam Warpinski, and County Executive Legislative Assistant Jayme Sellen to discuss the formation of the study committee.

9. COMMUNICATION FROM SUPERVISOR WARPINSKI RE: REQUEST THAT BROWN COUNTY REVIEW ITS' LEGISLATIVE PROCEDURES TO ESTABLISH A SET OF CRITERIA FOR ITEMS REQUIRED TO BE CONSIDERED IN RESOLUTION FORM. (HELD FROM PREVIOUS MEETING.)

10. COMMUNICATION FROM SUPERVISOR STEVE FEWELL RE: REVIEW AND MODIFY COUNTY CODE 2.13(3)(4B)(4C)(4D) AS IT RELATES TO BROWN COUNTY BOARD AGENDA ITEMS; REQUEST TO MODIFY BY REMOVING COMMITTEE REPORTS; REQUIRE ALL RECOMMENDATIONS APPROVED BY COMMITTEE ACTION BE PLACED IN RESOLUTION OR ORDINANCE FORM; REQUEST A FORM BE CREATED FOR COMMUNICATIONS SO THAT ALL COMMUNICATIONS BE ON A STANDARD FORM; RECOMMENDATION THAT COUNTY BOARD OF SUPERVISORS

WORK WITH CORPORATION COUNSEL TO HAVE COMMUNICATIONS PLACED ON SAMPLE RESOLUTION OR ORDINANCE FORMAT. (HELD FROM PREVIOUS MEETING.)

A MOTION WAS MADE BY SUPERVISOR FEWELL AND SECONDED BY SUPERVISOR KAYE TO HAVE THE CHAIRMAN FORM A STUDY COMMITTEE TO REVISE CHAPTER 2 OF THE BROWN COUNTY CODE OF ORDINANCES. Vote taken. AYES; 5: KRUEGER, LUND, KAYE, FEWELL, ERICKSON. NAYS; 1: EVANS. EXCUSED; 1: JOHNSON. MOTION CARRIED.

A MOTION WAS MADE BY SUPERVISOR ERICKSON AND SECONDED BY SUPERVISOR KAYE TO HOLD ITEMS #8, #9, AND #10 UNTIL THE STUDY COMMITTEE HAS COMPLETED THEIR TASK. Vote taken. MOTION CARRIED UNANIMOUSLY.

Resolutions, Ordinances

11. RESOLUTION RE: HUMAN RESOURCES DEPARTMENT REORGANIZATION/CHANGE IN TABLE OF ORGANIZATION. (REFERRED FROM ADMINISTRATION COMMITTEE.)

A copy of the resolution was amended and given to committee members for tonight's meeting. This amended resolution will be put on the County Board agenda for their January 16, 2008 meeting.

A MOTION WAS MADE BY SUPERVISOR FEWELL AND SECONDED BY SUPERVISOR LUND TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.

12. **CLOSED SESSION:** FOR THE PURPOSE OF DELIBERATING WHENEVER COMPETITIVE OR BARGAINING REASONS REQUIRE A CLOSED SESSION PURSUANT TO WISCONSIN STATE STATUTE 19.85 (1) (E). IN THE ALTERNATIVE, THE EXECUTIVE COMMITTEE IS MEETING FOR THE PURPOSE OF COLLECTIVE BARGAINING AND IS NOT SUBJECT TO THE WISCONSIN OPEN MEETINGS LAW PURSUANT TO 19.82 (1) OF THE WISCONSIN STATE STATUTES.

No closed session held.

13. **SUCH OTHER MATTERS AS AUTHORIZED BY LAW.**

None.

Motion made by Supervisor Fewell and seconded by Supervisor Evans to adjourn at 6:30 p.m. MOTION APPROVED UNANIMOUSLY

Respectfully submitted,

Alicia Loehlein
Recording Secretary

BOARD OF SUPERVISORS

Brown County

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SARA J. PERRIZO
INTERNAL AUDITOR

DATE: January 7, 2008

TO: Executive Committee

CC: Tom Lund, County Board Chair

FROM: Sara Perrizo, Internal Auditor Sara

RE: 2007 Audit Plan – Work Completed

Listed below is my anticipated work plan for 2007, as approved by the Brown County Executive Committee in October 2006. Each of the items on the work plan was completed in 2007. In addition, several addition projects were completed and these are listed on the bottom of the page.

2007 Main Projects:

1. General County
   - Prepare and send a Request for Proposal for External Audit Services
     - Phase 1: Prepare RFP
     - Phase 2: Compile list of potential vendors and send RFP
     - Phase 3: Organize selection committee and make recommendation to County Board
   - Total Estimated Time: 2 months
   - RFP WRITTEN FEBRUARY 2007
   - VENDOR SELECTION COMPLETED AUGUST 2007

2. General County
   - Research and Determine Feasibility of an Anonymous Employee Tip Line for Suspicions of Fraud/Internal Control Violations
     - Phase 1: Research other counties policies
     - Phase 2: Determine cost/feasibility for Brown County
     - Phase 3: Make recommendation to County Board
     - Phase 4: Assist with implementation, if feasible
   - Estimated Time: 2-3 months
   - COMPLETED AND IMPLEMENTED SEPTEMBER 2007

3. General County
   - Audit various County Departments for Compliance with Monetary Internal Control Policies
     - Phase 1: Develop list of departments to visit
     - Phase 2: Conduct Audits
     - Phase 3: Report findings to County Board
   - Estimated Time: 3-4 months (as time allows)
   - List of Departments Audited:
     - Human Services – complete July 2007
     - Port and Solid Waste – complete August 2007
     - Airport – complete August 2007
     - Clerk of Courts – complete September 2007
     - Sheriff – complete October 2007

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- County Clerk – complete December 2007
- Register of Deeds – began December 2007

4. County Board
   - Assist County Board Supervisors with review of the annual county budget.
   - Estimated Time: 1month
   - COMPLETED NOVEMBER 2007

5. County Board
   - Conduct special projects for County Board Supervisors at the direction of the County Board Chair
   - Estimated Time: Unknown – based on number/type of projects assigned

Additional Projects in 2007:

1. Coordinated audit of Mental Health Center patient accounts after embezzlement was uncovered – Ongoing January – February and June 2007

2. Compiled a list of consultants working for Brown County – August 2007

3. Sat on selection committee to choose a banking institution for Brown County – July and August 2007

4. Sat in on various meetings and presentations for updates on the selection and implementation of the ERP (financial software) system – ongoing throughout 2007

5. Began analyzing accounts receivable at the Mental Health Center – December 2007 (continuing into 2008)

6. Attended training and assisted in setting up security for new jail inmate accounting software – December 2007

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