

**LA CROSSE COUNTY BOARD OF SUPERVISORS PLANNING MEETING
PROCEEDINGS; MONDAY, JULY 06, 2015**

The La Crosse County Board of Supervisors Planning Meeting was held on Monday, July 06, 2015 in the Administrative Center, Room B410. The County Clerk, Ginny Dankmeyer, took attendance. 20 supervisors were present when Chair Tara Johnson called the meeting to order at 6:00 P.M. and those otherwise present, excused or absent are noted in the roll call detail:

District Name	Attendance
1 Richmond, Andrea	Present
2 Geary, Ralph	Present
3 Veenstra, Joe	Present
4 Freedland, Maureen	Present
5 Rosa, Keyla	Absent
6 Plesha, Roger	Present
7 Hampson, Sharon	Present
8 Jerome, Peg	Present
9 Caucutt, Nancy	Excused
10 Cable, Kim	Present
11 Scheller, Patrick	Absent
12 Holtze, Dave	Excused
13 Logue, Brian	Excused
14 Schroeder, Jeffrey	Present
15 Kruse, Monica	Present
16 Ferries, Dan	Present
17 Giese, Mike	Present
18 Berg, Laurence	Absent
19 Hoffman, Hubert	Present
20 Doyle, Steve	Excused
21 Burke, Vicki	Excused at 06:33 PM
22 Barlow, Patrick	Present
23 Nikolay, Matt	Present
24 Pfaff, Leon	Present
25 Ebert, Ray	Absent
26 Hesse, Dan	Present
27 Wehrs, Tina	Excused
28 Keil, Robert	Present
29 Johnson, Tara	Present

PLEDGE OF ALLEGIANCE

COMMUNICATIONS AND ANNOUNCEMENTS:

County Board Chair Report - Tara Johnson

- County Board Picnic Update - Clerk Dankmeyer announced the picnic will be at Lake Neshonoc on August 21st from noon to 5pm. Food will be catered by Aramark. A sign up sheet will be passed around at the next board meeting and the cost will be \$8.
- Supervisor Conference Reports

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- Supervisor Hoffman gave an update from the Onalaska Lake District that they have raised just over \$90,000 so far and will be applying for the matching grant once they raise approximately \$135,000.
- Supervisor Burke attended a kick off workshop in Green Lake for the Evidence Based Decision Making.
- Supervisor Cable thanked everyone for the card and thoughts when her mother passed away.
- Supervisor Cable accepted a plaque on behalf of Supervisor Kruse from the Wisconsin Social Services Association for Board Member Recognition.
- Supervisor Freedland announced a successful Annual Meeting of the Solid Waste Department.

Administrator Report - Steve O'Malley

PROCLAMATION JULY 2015 – NURSING HOME MONTH

WHEREAS, La Crosse County residents or members of their family are provided affordable, quality nursing care services in a family-like environment, including those whose care may be difficult or those without financial support; and, **WHEREAS**, staff is committed to excellence in providing care and rehabilitation to all with respect for the dignity and rights of individuals including those who have special physical, developmental, and mental health needs; and **WHEREAS**, La Crosse County operates two nursing homes – Hillview Health Care Center and Lakeview Health Center. **NOW THEREFORE BE IT RESOLVED**, that the La Crosse County Board does hereby proclaim the month of July as La Crosse County Nursing Home Month and urges all residents to join in recognizing the valuable contribution of persons dedicated to ensuring quality care to our residents in need.

Motion by P. Jerome/R. Plesha to approve passed on a unanimous voice vote with 20 ayes, 4 absent - L. Berg, R. Ebert, K. Rosa and P. Scheller, 5 excused - N. Caucutt, S. Doyle, D. Holtze, B. Logue and T. Wehrs.

- Couleecap Annual Report – Grace Jones
 - Couleecap touched 31,000 people throughout the region. 28 youths aged 14-21 were served through the La Crosse County YES! Program. New programs being started include Coulee Co-Starters which provides a chance to join like-minded entrepreneurs in a nine-week course. A FoodShare program which is a collaboration between Couleecap and the La Crosse County Human Services and the Hunger Task Force. The CDBG Housing Rehabilitation consists of 11 counties in Southwestern Wisconsin and has been awarded Community Development Block Grant from the State of Wisconsin. There are currently 21 homes in the Coulee Community Land Trust with 19 of these homes in La Crosse County. 64 homes were weatherized, 192 individuals in La Crosse County were assisted through Couleecap's homeless programs. Couleecap employs 17 residents of La Crosse County and total services include \$2,400,406. Supervisors Freedland and Kruse are board members on the Couleecap Board.
- Presentation by WMMIC (Wisconsin Municipal Mutual Insurance Corporation) – Dean Boes
 - La Crosse County has been a member since 1988. Over the time, more members have been added with 15 counties, 3 cities and the Lambeau Field District. WMMIC is very selective on their admission. There are nine full time employees at the office in Madison. The primary objectives are to provide a stable, reliable source of liability insurance for their members, growth and safety of WMMIC assets and annual dividend distributions to members. Initiatives include financial strength, improve service to members, foster member participation and member commitment, focus on strategic growth, create an environment for professional development and develop and implement an effective loss control plan.

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- Insurance provided includes general liability, law enforcement, jail, auto liability, public official errors and omissions, employment practices liability and cyber liability. WMMIC handles all claims from the first dollar.
- Advantages of ownership include input, networking, sharing of best practices, access to group purchase agreements, better insurance rates and access to new property insurance company. Liability claims administration principles are guided by prompt and fairly pay what is owed, use governmental immunities and tort caps available to members and avoid "economic reason" payments.
- Average WMMIC claim is 5,000-\$6,000. Total assets equal \$54,814,818. Rated by A.M.Best with and A- rating with a positive outlook. La Crosse County contributed \$250,000 to join WMMIC and currently have a total equity of \$1,422,186 with 3.53% equity ownership in WMMIC. 2014 La Crosse County Dividend was \$83,457 which is 41% of premium and have received back \$1,515,081 in dividends since joining which is approximately 50% of premiums.
- La Crosse County also receive services from WMMIC that includes loss control, actual estimates of the county's annual retained losses, coverage opinions, certificates of insurance and other services as requested, and jail audits.
- Initiatives for 2015 include new property insurance, options to stabilize WC rates/SIRs, jail audits and analysis continues, EPL training for members, board retreat and governance training, and strategic planning goals.
- Annual Audit Report by CliftonLarsonAllen – Christopher G. Knopik, CPA, CFE, Principal
 - Significant audit areas include transaction cycles, cash and investments, receivables, property and equipment, long-term obligations and related accounts, fund balance and net positions, revenues and expenditures/expenses, financial statements and related disclosure. The auditors' report includes the management's responsibilities, auditor's responsibilities and an unmodified audit opinion.
 - Financial results were reviewed from the General Fund, General Fund balance history, other governmental funds including Human Services, Debt Service, Buiness and nonmajor governmental funds, reconciliation of fund balance to the government-wide net position, and business type funds including Hillview Health Care Center, Solid Waste, nonmajor, County Highway and Self-Insurance. Significant disclosures on the CAFR include accounting policies, cash and investments, receivables, capital assets and long-term debt.
 - The Auditor's Communication letter includes qualitative aspects of accounting practices, adjustments, management representations, and other items such as no difficulties or disagreements, no consultations with other independent accountants, matters discussed prior to engagement and other information in the financial statement. The Internal Control Letter that is required by Government Auditing Standards showed no material weaknesses or significant deficiencies with internal control and compliance with no findings related to financial statements.
 - The La Crosse County audit in response to recent fraud findings in other counties showed no weekend receipts identified, approximately 1.25% of taxes were paid in cash during 2014, observed 5 duplicate receipt numbers all related to voids, and identified 70 voids of 14,314 receipts, approximately .5%. And 3 were related to cash of \$1,443.27. Other observations included open and cooperative relationship past and present between Treasure's Office and Finance Department, weekly review of receipts by Finance and monthly reconciliations of cash and investments by Treasurer and Finance.
- Report on Internal Controls to prevent fraud – Jonathan Edwards, Internal Auditor
 - Internal controls include basic objectives on operating effectively and efficiently and safeguard assets, provide reliable information to those who need it, and comply with all applicable constraints. Players of internal controls include the managers who lack time and expertise, internal auditors who bridge time and expertise gap for management and independent auditors rely on internal

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- controls to support their opinion on fair presentation of financial statements and cannot be directly involved in design/operation of internal controls.
- Internal controls include controlled environment, risk assessment, controlled activities, information and communication, and monitoring with periodic assessment to determine if controls are working as intended.
- The process for receipting money, disbursing money (both via invoices / purchase orders and credit cards) and monthly reconciliations were reviewed from the department, treasurer, finance and auditors involvement. Additional monitoring controls include financial meetings and department heads review payroll ledgers. CliftonLarsonAllen reviews and tests the County's internal control systems and their effectiveness. Monitoring controls also include periodic surprise cash counts, review of receipts, review of check requisitions, review of procurement card purchases, review of bank reconciliations, year-end receipts/disbursements and reviewing vendor's audit report.
- Fraud is an intentional act to deceive, committed by an employee. Fraud includes pressure, opportunity and rationalization. Common frauds in government includes bid rigging, skimming, payroll fraud, false claims, vendor billing for services that haven't been received, double billing, and travel expense. Fraud can be combatted with effective fraud management, trust but verify, and fraud awareness trainings. Your role in fighting fraud include the "tone at the top", be aware and educated, and raising awareness.

SUGGESTIONS FOR FUTURE AGENDA TOPICS – none offered.

ADJOURN

Motion by A. Richmond to adjourn at 8:16 PM passed on a unanimous voice vote with 19 ayes, 4 absent - L. Berg, R. Ebert, K. Rosa and P. Scheller, 7 excused - V. Burke, N. Caucutt, S. Doyle, D. Holtze, B. Logue, and T. Wehrs.

STATE OF WISCONSIN)

COUNTY OF LA CROSSE)

I, Ginny Dankmeyer , La Crosse County Clerk, in and for the County of La Crosse, Wisconsin, do hereby certify that the foregoing is a true and correct copy of the Journal of Proceedings of the La Crosse County Board of Supervisors at the La Crosse County Board of Supervisors Planning Meeting held Monday, July 06, 2015 and that it is the whole thereof. IN WITNESS THEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED THE OFFICIAL SEAL THIS DAY 15 OF JULY 2015.