

VIRGINIA: AT A SPECIAL JOINT MEETING OF THE BOARD OF SUPERVISORS AND THE POWHATAN COUNTY SCHOOL BOARD HELD IN THE POWHATAN VILLAGE BUILDING AUDITORIUM, 3910 OLD BUCKINGHAM ROAD IN POWHATAN COUNTY, VIRGINIA, ON FEBRUARY 17, 2016 AT 6:00 P.M.

Board of Supervisors Present:

**David T. Williams, District 1
Larry J. Nordvig, District 2, Vice-Chairman
Angela Y. Cabell, District 3
William E. Melton, District 4, Chairman
Carson L. Tucker, District 5**

Staff Members Present:

**Patricia A. Weiler, County Administrator
March Altman, Deputy County Administrator
Charla Schubert, Director of Finance and Administration
Ramona Carter, Public Works Director
Steven Singer, Fire and Rescue Chief**

School Board Members Present:

**James Kunka, District 2, Chairman
Rick Cole, District 1, Vice-Chairman
Joe Walters, District 4
Kim D. Hymel, District 5**

School Board Staff Present:

**Dr. Eric Jones, Superintendent of Schools
Russell Wilson, Director of Facilities
Larry Johns, Assistant Superintendent for Finance
Michelle Wilson, Clerk**

1. Call to Order and Roll Call

Chairman Melton and Chairman Kunka called the meeting to order and at 6:00 p.m.

2. Invocation

Mr. Tucker provided the invocation.

3. Pledge of Allegiance

Ms. Cabell led the Pledge of Allegiance.

4. Requests to Postpone Agenda Items and Additions, Deletions or Changes in the Order of Presentation

Chairman Melton requested to add County Administrator comments as Agenda item 9 and moving Board Comments and Adjournment to Agenda items 10 and 11.

5. Formal Approval of Agenda

Mr. Tucker moved to approve the agenda, as amended.

David T. Williams, Larry J. Nordvig, Angela Y. Cabell, William E. Melton, Carson L. Tucker voted AYE.

**VOTE 5-0
MOTION Passed**

6. Public Comment (time limit 3 minutes per individual/5 minutes per group, 30 minutes total time limit that can be extended by the Board) - for anything not to be addressed at a public hearing scheduled for this date

Chairman Melton opened the public comment. Seeing as there were no speakers, public comment period was closed.

7. Presentations

- a. Funding CIP and the Bond Process - Davenport and McGuire Woods

Ms. Weiler introduce Mr. David Rose from Davenport responded to questions from the two Boards.

- b. Boards' discussion/questions of CIP Projects

Board members discussed the Capital Improvement Program projects. An additional workshop on the CIP was set for March 9, 2016 at 6:00 PM by the Board of Supervisors.

Mr. Tucker thanked Mr. Rose for his presentation and advice and his staff's hard work.

Mr. Cole thanked the County for being good stewards of the taxpayers' dollars and Davenport for the conservative approach to funding the projects.

8. Public Comment (time limit 3 minutes per individual/5 minutes per group, 30 minutes total time limit that can be extended by the Board) - for anything not to be addressed at a public hearing scheduled for this date

Chairman Melton opened the public comment period. The following persons spoke:

1. Mr. Floyd Greene, 2047 Hancock Rd., commented on the history of the emergency communication center and the need to plan for future space needs.

Seeing as there were no others speakers, Chairman Melton closed the public comment period.

9. County Administration Comments

Per request from the Chairman, Ms. Weiler read the follow in response to questions asked by a citizen at the February 3, 2016 Board of Supervisors about the Comprehensive Annual Financial Report (CAFR).

“Following are my responses to questions asked during Public Comment at the February 3, 2016 meeting.

Citizen: Subject is the Auditor’s County Finance Report also known as the CAFR. As I understand it the auditor’s report was delayed about 45 days from December 18, which was the transmittal date, until February 1.

Response: December 18, 2015 is not the transmittal date. December 18, 2015 is the date of the audit report. Per AICPA Statement of Auditing Standards, the auditors must date the report as of the date they had “obtained sufficient appropriate evidence to support the auditor's opinion”.

The transmittal date is January 21, 2016 when the County received the final CAFR and reports from Brown Edwards (attached email.) Staff did not release the reports to the public on January 21, because the Board had not yet received their paper copies which were being delivered by Brown Edwards at the meeting of January 25, 2016.

If the County had not cancelled the January 25, 2016, meeting, the Board would have receive the reports on January 25, 2016 – **4 days after the reports were issued.** The reports would have been released to the public on January 26, 2016.

The Board received the reports on February 1, 2016 at the rescheduled meeting – **11 days after the reports was issued.** The reports were released to the public on February 2, 2016

On January 26, Mr. Williams ask to pick up the paper copy of the CAFR (attached email). Because the January 25 meeting was moved to February 1, we did not yet have the paper copies as the auditor was delivering them. The auditor brought the paper copies to the County on February 1.

Citizen: damaging information that County administration did not want released too soon. For example County debt exceeding 15% of annual expenditures

Response: As Ms. Schubert explained to Mr. Williams on February 9, 2016 and as Mr. Laux explained at the meeting on February 10, 2016, the Government Finance Officers Association (GFOA) requires a different calculation than that used by the bond rating agencies and the County’s debt policy. It is my opinion that there is no “damaging information” in the CAFR. The county received a clean audit opinion and a draft was submitted to the Virginia Auditor of Public Accounts by the November 30th deadline. In the report, COMMENTS ON INTERNAL CONTROL AND OTHER SUGGESTIONS FOR YOUR CONSIDERATION, the auditors have made suggestions for improving our processes and the County has implemented these suggestions as detailed in the Staff’s response letters.

Citizen: Why were the Board of Supervisors not given sufficient time to review the auditor’s report so they could ask questions and comment?

Response: County staff distributes documents to the Board of Supervisors at the meeting in cases where there is only going to be a presentation (no action). Staff notified the Board on January 20, 2015 (attached email) that the reports would be distributed at the meeting. This is not unusual, it occurs every year with the Proposed Budget and the Proposed CIP. It occurred at the February 3, 2016 meeting with the Capital Funding Analysis by Davenport. On the agenda, these are noted as "Presentations" (attached agendas).

Citizen: Why has no meeting been thus scheduled to review the auditor's findings and recommendations and to ask question of county staff and auditor's as is standard practice? As I understand this review is to take place prior to the end of February.

Response: Staff did not schedule or announce a special meeting because Staff added this item to the February 22, 2016 meeting. The Board already has 5 meetings scheduled in both February and March.

At the February 1, 2016 meeting when Mr. William requested a workshop to discuss, Staff did not commit to a date or month. We do not know the source of the citizen's understanding "prior to the end of February".

Staff schedules a meeting to discuss the CAFR if requested by the Board. We checked the Board minutes from 2011 to present and the Board did not request a follow up meeting for the FY 2011, FY 2012, FY 2013 and FY 2014 CAFRs, so we are not sure to what "standard practice" the citizen is referring. State law requires the auditor to present the governing body by December 31. At the February 1, 2016 meeting Mr. Williams stated that "we usually get this in November". The CAFRs for the past four years were distributed and presented in December.

FY 2011 – 12/12/2011
FY 2012 – 12/17/2012
FY 2013 – 12/16/2013
FY 2014 – 12/15/2014"

Dr. Jones thanked the Board of Supervisors for considering the New Middle School project.

10. Board Members' Comments

Mr. Williams commented to Dr. Jones on the upcoming school budget presentation.

Chairman Melton commented that he asked Ms. Weiler to respond to the citizen's question from the February 3, 2016 Board of Supervisors meeting because he felt it was important to address the concerns. Chairman Melton commented on the communications system expansion.

Mr. Walters thanked the Board for the seriousness in the consideration of the New Middle School project. Mr. Walters also thanked Dr. Jones for the timely notification to the public with the recent snow closings.

School Board Chairman Kunka commented on going back in history to see the impact of the tax rates in Powhatan County.

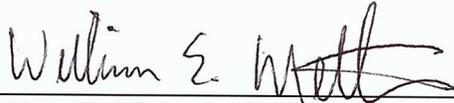
11. Adjournment

Mr. Tucker motioned to adjourn the meeting. Mr. Nordvig seconded the motion

David T. Williams, Larry J. Nordvig, Angela Y. Cabell, William E. Melton, Carson L. Tucker voted AYE.

**VOTE 5-0
MOTION Passed**

Meeting adjourned at 7:38pm



**William E. Melton, Chairman
Powhatan County Board of Supervisors**



**Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors**