

**Minutes of Meeting**  
**Eide Bailly**  
**March 25, 2019**  
**1:00 p.m.**

The Kootenai County Board of Commissioners: Chairman Chris Fillios, Commissioner Leslie Duncan and Commissioner Bill Brooks met to discuss the following agenda items. Also present were Treasurer Steve Matheson, Chief Deputy Clerk Jennifer Locke, Finance Director Dena Darrow, Deputy Finance Director Keith Taylor, Staff Accountant Julina Hildreth and Deputy Clerk Tina Ginorio. Also present were Jodi Daugherty and Barry Webber from Eide Bailly.

- A. Call to Order:** Chairman Chris Fillios called the meeting to order at 1:01 p.m.
- B. Changes to the Agenda (Action):** There were no changes to the agenda.
- C. Business:**

**Exit meeting with CPA firm Eide Bailly and Auditor Office staff for annual external audit review (Action)**

Finance Director Dena Darrow introduced Jodi Daugherty and Barry Webber from Eide Bailly. She explained that they had been primarily responsible for the County's annual external audit. Ms. Darrow also introduced Deputy Finance Director Keith Taylor and explained he and his team wrote the County's CAFR (Comprehensive Annual Financial Report), copies of which had been provided to the Commissioners.

Ms. Daugherty noted that this audit did not include the financial reports of the North Idaho Fair and Rodeo or the Kootenai County Emergency Medical Services System. She explained that a different auditing firm handled those areas, but their information was reliable and was included in the report. She called attention to the inclusion of required supplementary information in the financial statement, such as Management Discussion and Analysis and the Budget to Actual reports.

Ms. Daugherty pointed out different aspects of their report, such as the County's long-term assets and liabilities, net pension liability, liquid assets and capital assets made up of buildings and land. She also discussed the County's revenues, which primarily come from property taxes and details of the Federal awards received by the County.

Ms. Daugherty reported that the overall audit of the County was satisfactory. Mr. Webber complimented the staff involved on their responsiveness and cooperation.

Treasurer Steve Matheson added his compliments regarding the efforts made by both County staff and Eide Bailly's auditors.

**D. Public Comment (Discussion):** This section is reserved for citizens wishing to address the Board regarding a County-related issue. Idaho Law prohibits Board action on items brought under this section except in an emergency circumstance. Comments related to future public hearings should be held for that public hearing. There was no public comment.

**E. Adjournment (Action):** Chairman Fillios adjourned the meeting at 1:30 p.m.

Respectfully submitted,

JIM BRANNON, CLERK

CHRIS FILLIOS, CHAIRMAN

BY: \_\_\_\_\_  
Tina Ginorio, Deputy Clerk

\_\_\_\_\_