

BOOK 34**VIRGINIA:**

At a work session of the Board of Supervisors of Amherst County and held at the Administration Building thereof on Tuesday, the 17th of September 2013, at 5:00 p.m. at which the following members were present and absent:

BOARD OF SUPERVISORS:

PRESENT:	Mr. R. Curd	ABSENT:	None
	Ms. C. Tucker		
	Mr. D. Kidd		
	Mr. D. Pugh		
	Mr. F. Campbell		

Mr. R. Curd, Chairman, called the meeting to order.

IN RE: APPROVAL OF AGENDA

Mr. F. Campbell requested to add a Closed Session: Pursuant to the personnel exemption at § 2.2-3711 (A)(1) of the Code of Virginia, to discuss the performance of the County Attorney.

On motion of Mr. D. Kidd, and with the following vote, the Board approved the agenda as amended:

- I. Call to Order**
- II. Approval of Agenda**
- III. Citizen Comments**
- IV. Work Session**
 - a. Turnover Audit and Next Steps
 - b. Annual and/or Additional Audit Procedures
 - c. Remaining Bond Revenue
 - d. Discussion of Fire/Rescue Building
 - e. Purchase of Mobile and Portable Radios
 - f. Other Financial Matters per the Board
- V. Next Steps**
- VI. Closed Session**
 - a. Pursuant to the personnel exemption at § 2.2-3711 (A)(1) of the Code of Virginia, to discuss the performance of the County Attorney.
- VII. Adjourn**

AYE:	Mr. R. Curd, Ms. C. Tucker, Mr. D. Kidd, Mr. D. Pugh and Mr. F. Campbell
NAY:	NONE

IN RE: CITIZEN COMMENTS

Ms. Juanita Roberson, Madison Heights, spoke regarding the turnover audit and requested the Board consider a local committee to perform internal audit.

There were no other speakers.

IN RE: TURNOVER AUDIT AND NEXT STEPS

Mr. C. Monday explained that Mr. Robert Huff was unable to attend due to a conflict in his schedule. He also spoke regarding the scope of work involved in a standard audit.

Mr. G. Friend spoke regarding a standard audit and stated that the Board needed to take a proactive approach and recommended the Board establish a committee. He also stated that some new actions had been taken to try and control this type of situation was not happening again in the past.

Mr. D. Pugh asked Ms. E. Bowyer for a legal opinion regarding the audit not looking for criminal behavior.

Ms. E. Bowyer stated that there was a closed session scheduled for legal advice at the end of the regular meeting.

Mr. C. Monday explained the purpose of the audit was to provide financial statements.

Mr. G. Friend stated he agreed with Mr. C. Monday and stated that it was not an internal audit.

There was a Board discussion.

Ms. B. Campbell provided additional information regarding the process between the Accounting Department and the Treasurer's Office.

There was a Board discussion regarding who should be appointed to the committee. The discussion included Garry Friend (Treasurer), Brenda Campbell (Accounting Director), Teresa Crouch (School Board), Amherst County Service Authority Staff Member, and DSS Staff Member.

Dr. S. Nichols provided additional information on the audit process and explained that a government audit is a standard audit. That you pay for what you get and an extensive audit would be extremely costly.

There was a Board discussion.

Mr. R. Curd moved that the Board establish an Audit Committee with Gary Friend, Brenda Campbell, Teresa Crouch, DSS Staff member and Amherst County Service Authority staff member to meet with Mr. Huff and return to the Board with an objectives and goals.

AYE: Mr. R. Curd, Ms. C. Tucker, Mr. D. Kidd, Mr. D. Pugh and Mr. F. Campbell
NAY: NONE

There was a Board discussion regarding payroll processes.

IN RE: ANNUAL AND/OR ADDITIONAL AUDIT PROCEDURES

Mr. C. Monday questioned whether the Board would want to seek additional services.

Mr. D. Proffitt provided additional information to the Board regarding audits that exceeded general requirements and that the government audits are standard.

There was a Board discussion.

IN RE: REMAINING BOND REVENUE

Ms. B. Campbell provided current balances and committed funds to the Board.

There was a Board discussion.

IN RE: DISCUSSION OF FIRE/RESCUE BUILDING

Mr. C. Monday provided information to the Board.

There was a Board discussion.

Ms. C. Tucker moved that Building Committee moved forward with the Public Safety Building.

AYE: Mr. R. Curd, Ms. C. Tucker, Mr. D. Kidd, and Mr. F. Campbell

NAY: Mr. D. Pugh

The Public Safety Building Committee scheduled a meeting on Thursday, September 26, 2013 at 8:30 A.M. in the Board of Supervisors Room.

IN RE: PURCHASE OF MOBILE AND PORTABLE RADIOS

Mr. D. Pugh stated that the volunteers not responding to calls do not need to be issued a radio.

Mr. G. Roakes provided information to the Board and answered Board questions.

There was a Board discussion.

IN RE: OTHER FINANCIAL MATTERS PER THE BOARD

There were none.

IN RE: NEXT STEPS

There were none at this time.

CLOSED SESSION

Mr. F. Campbell moved that the Amherst County Board of Supervisors convene in closed session pursuant to the personnel exemption at § 2.2-3711 (A)(1) of the Code of Virginia, to discuss the performance of the County Attorney.

AYE: Mr. R. Curd, Ms. C. Tucker, Mr. D. Pugh, Mr. D. Kidd and Mr. F. Campbell

NAY: NONE

Mr. F. Campbell moved to come out of closed session, and approved with the following vote:

AYE: Mr. R. Curd, Ms. C. Tucker, Mr. D. Pugh, Mr. D. Kidd and Mr. F. Campbell

NAY: NONE

CERTIFICATION OF CLOSED MEETING

Mr. F. Campbell moved that the Amherst County Board of Supervisors certify by a recorded vote that, to the best of each Board member's knowledge, only public business matters lawfully exempted from open meeting requirements of the Virginia Freedom of Information Act and identified in the motion authorizing the closed session were heard, discussed, or considered in the closed session.

Mr. R. Curd	AYE
Ms. C. Tucker	AYE
Mr. D. Kidd	AYE
Mr. D. Pugh	AYE
Mr. F. Campbell	AYE

IN RE: ADJOURNMENT

On motion of Mr. D. Kidd, and with the following vote, the Board moved to adjourn.

AYE:	Mr. R. Curd, Ms. C. Tucker, Mr. D. Kidd, Mr. D. Pugh and Mr. F. Campbell
NAY:	NONE

Robert Curd, Chairman
Amherst County Board of Supervisor

Clarence C. Monday
County Administrator