



# POWER COUNTY BOARD OF COMMISSIONERS

**Meeting Minutes**  
**Commission Chambers**  
**543 Bannock Ave.**  
**American Falls, ID 83211**  
[www.powercounty.is.us](http://www.powercounty.is.us)

**Monday, March 8, 2017, 2:00 p.m.**

## I. CALL TO ORDER

The Board of County Commissioners met in special session Wednesday, March 8, 2017, and called the meeting to order at the hour of 2:06 pm, in the Commission Chambers of the Power County Courthouse.

## II. COMMISSIONERS/STAFF

PRESENT: Commissioner Ron Funk, Chair  
Commissioner Delane Anderson  
Commissioner Bill Lasley

ABSENT: None

STAFF: Sharee Sprague, Clerk

OTHER PARTIES PRESENT: Treasurer Deanna Curry  
Sheriff Jim Jeffries  
Chief Deputy Sheriff Max Sprague  
Doran Lambson, Deaton & Company Chartered  
Brandi Young, Deaton & Company Chartered  
Ron Stilwell  
Jason McLean  
Charles Jones

## III. AGENDA

### A. NOTICES/REPORTS

1. **Outside Auditor Comment/Concerns:** Doran Lambson and Brandi Young of Deaton and Company Chartered appeared before the Commission to discuss proposed management comments pursuant to the outside audit they are conducting for the county. Following discussion, Deaton & Company agreed to meet with the Treasurer, Clerk and Computer Arts to discuss investment adjustments. Deaton & Company reports that the finalized audit would be reported back to the Board within upcoming weeks. Below is a summary of points discussed.

**Proposed Management Comment #1** – Search and Rescue Department missing receipts to support financial transactions. Sheriff Jim Jeffries, Ron Stillwell, Charles Jones and

*Jason McLean appeared on behalf of Search and Rescue. Through discussion, it was determined that a portion of the Search and Rescue Department is managed through the Sheriff, however, Power County Search and Rescue also has a separate volunteer group. The group is an established 501(c)(3) entity whose function is to raise funds to help support the Search and Rescue efforts under the direction of the Sheriff. Ron Stillwell reports that many of the missing documentation has been researched and submitted to their Board for recording. Charles Jones and Jason McLean advised that they welcomed the comments, which have afforded them the opportunity to make significant changes in the management and recording of the financial transactions. Doran Lambson advises that the volunteer group audit should be separated from the county audit as the controls are separated. The Board offered to continue with the same auditor as the county and pay their portion of cost in having an audit completed moving forward. Commission Chair Funk advises that when the county bids out the next outside auditor contract, they will see if that could be a part of the bidding process.*

**Proposed Management Comment #2** – *Investment accounts need to be adjusted throughout the year for changes in fair market value. Treasurer Deanna Curry expressed concerns as the fair market value is only a real number when the investment is actually cashed out. Making adjustments based on a revolving fair market value prohibits with balancing with the Auditors Office each month. Brandi Young inquires if a non-cash account could be established to record the fair market adjustments. Clerk Sprague and Treasurer Curry both expressed concerns on what other areas that may affect within the Computer Arts System. Following discussion, it was agreed that Brandi Young, Clerk Sprague and Treasurer Curry would contact Computer Arts and discuss the needs and options available within the accounting software.*

**Proposed Management Comment #3** – *Audit of the Sherriff's Office, revealed the inmate housing charges were not to the inmates during the 2014-2015 fiscal year for several months. It was discovered and computer arts was contacted and the computer problem was corrected. However, at the time of visit, the inmate accounts had still not been corrected and charged for the missing housing fees. Sheriff Jim Jeffries advised the issue was detected by Deputy Cardona in October or November of 2015. Computer Arts was contacted and the problem was corrected.*

*Sheriff Jeffries reports that between January 1, 2015 and when Deputy Cardona caught the problem, each inmate was only charged \$25.00. Deputy Cardona and Deputy Wright are working on the fix, but it is very time consuming, as each inmate account has to be corrected individually.*

*The corrected inmate accounts will be billed and turned over to collection if they are not paid.*

*Sheriff Jeffries and Chief Deputy Sprague advised that it would be very beneficial to all Sheriffs using Computer Arts if they could set up the software to track all financials by*

*the inmates as well as by occurrence as many re-circulate through the jail. Clerk Sharee Sprague suggested that they approach Computer Arts and discuss options to set-up inmates in the same manner as vendors are set-up in the Clerk's Financial software.*

**Proposed Management Comment #4** – *Audit of the Sherriff's office, we revealed that an individual has access and the ability to record, and process financial transactions while having access to the Sherriff's authorization stamp. Following lengthy discussion, the parties agreed that any time the Sheriff is unable to personally sign for transactions, the ability to stamp in his absence will be directed to Chief Deputy Sprague or Captain Ostler.*

2. **Recount Reimbursement:** Clerk Sharee Sprague reported that recount reimbursement was received from the Idaho Attorney General's Office. Clerk Sprague reports that the payment was short by \$833.00 as the amount received from the candidate was not sufficient to cover all expenses incurred. Upon contacting the Idaho Attorney General's Office for clarification of how the candidate fees are prorated, it was reported that as the recount involved combined counties and Bannock County had the ability to utilize staff for the recount, and therefore, their fees were significantly smaller, their office opted to pay Bannock County in full, forward the remaining fees to Power County and opted to not get reimbursed for the Deputy Attorney General travel fees.

#### **B. MOTIONS:**

1. **Agenda:** A motion to approve the agenda for Wednesday, March 8, 2017, was presented by Commissioner Lasley with a second by Commissioner Anderson. Following audible call of the Board, motion unanimously carried.
2. **Prosecutor Travel Request - Continued:** Chief Deputy Sheriff Max Sprague appeared before the Commission to provide an updated on travel for Sheriff Jeffries to attend the presentation of a county fallen officer's recognition by the National Law Enforcement Association in Washington. Following discussion, a motion to approve the travel to be paid from the Sheriff's travel fund and approve supplementation for shortages caused, if needed, from the PILT fund was presented by Commissioner Lasley with a second by Commissioner Funk. Following audible call of the Board, motion unanimously carried.
3. **Adult Probation Office Security:** Commissioner Anderson advises that John Duffer has bid the probation security job at a discounted \$4200-\$4500.00. Clerk Sharee Sprague reports that she has requested funding assistance from either the Wood Court Grant or from IDOC. However, she does not believe that it would qualify for Wood Court Funding. Commissioner Anderson advised that the discounted price was due to a lull in Mr. Duffer's schedule. Clerk Sharee Sprague reports that Wade Dishion of Dishion Enterprises has promised to contribute \$1500.00 toward the project. Following discussion, a motion to proceed with the security upgrade at the Adult Probation Office for an amount not to exceed \$4,500.00 was presented by Commissioner Lasley with a second by Commissioner Anderson. Following audible call of the Board, motion unanimously carried.

#### **C. POINTS OF ORDER:**

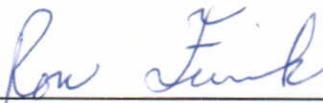
1. **Tabled Agenda Items:** Due to lack of time for consideration the following Agenda Items were tabled to March 13, 2017;
  - Certificate of Residency Application
  - Water Right Leasing
  - Guardianship Board Appointments

**IV. EXECUTIVE SESSION (No executive session held)**

**V. ASSESSMENTS/CONCLUSIONS:**

1. **Next Meeting:** The next regular session for the board to meet is slated for March 13, 2017.
2. **Adjourn:** Having no further business to come before the Board, a motion to adjourn was presented by Commissioner Funk with a second by Commissioner Anderson. Following audible call of the Board, motion carried and the meeting was adjourned at 5:38 pm.

The foregoing minutes were approved by the Board of County Commissioners during the Regular Board Meeting held March 27, 2017.

  
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COMMISSIONER FUNK, Chairman

ATTEST:

  
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SHAREE SPRAGUE, Clerk