



LASSEN COUNTY
CHILDREN & FAMILIES COMMISSION
 APPROVED Meeting Minutes, September 4, 2008
 1345 B Paul Bunyan Road, Susanville, CA.

PRESENT: Commissioners Doug McCoy, Mae Sherman, Jan Foster, Melody Brawley, and Amiee Osborn, and staff member Laura Roberts

ABSENT: Commissioners Barbara Malone, Elizabeth Elam, Bob Pyle, Brenda Poteete, Alternate Commissioners Brian Dahle and Kathy Colvin

CALL TO ORDER: Chairman Doug McCoy called the meeting to order at 1:59 p.m. Everyone was welcomed.

PUBLIC COMMENT: Commissioner Sherman commented that Senator Cox will be at Riverside Park in Susanville on September 27th. It was suggested that Commissioner's attend and share local First 5 information with Senator Cox, perhaps through our Supervisor member. It was suggested that we have a table for others to pick up local First 5 information as well. Delight Callegari is the contact person.

APPROVAL OF AGENDA: Chairman McCoy presented the agenda requesting that the recently received invoices for evaluation and website work be added to the list of items to be authorized for payment. Commissioner Sherman made a motion that the recently received invoices be added to the list of payments. Commissioner Brawley seconded the motion. There was no further discussion and the motion passed. There were no other additions or deletions. Commissioner Foster made a motion that the agenda be approved as amended. Commissioner Brawley seconded the motion. There was no discussion. The motion passed with no abstentions.

INFORMATION/CONSENT CALENDAR: The information and consent calendar was presented. Commissioner Sherman made a motion to approve the consent calendar as presented. Alternate Commissioner Foster seconded the motion. There was no further discussion. The motion passed unanimously. The items approved on the consent calendar are as follows:

Minutes of August 7, 2008
 Approval of Fiscal Report
 Approval of Transfer of Funds from Trust Account and payment of pending obligations in an amount of \$17,446.01 plus an additional amount of \$3,694.00 to cover obligations added to the agenda per the minutes above.

Lassen Diversified Mgmt.	\$8,190.00	Staff Contract Payment August 8, Invoice 4171
Social Entrepreneurs, Inc.	\$136.44	Evaluation and Planning July 2008, Invoice #1746
Lassen Diversified Management	\$119.57	Duplication and Postage for August 08, Invoice #4180
Tyler Design*	\$169.00	Website maintenance software
Social Entrepreneurs*	\$2,450.00	Invoice #1756 (Prior Year Services) Evaluation
Social Entrepreneurs*	\$1,075.00	Invoice #1757 – Evaluation Services
Smith & Newell	\$9,000.00	Annual Audit Per Contract
Total	\$21,140.01	

*Added per amendment to agenda noted in minutes above.

PUBLIC HEARING ON AMENDMENTS TO BYLAWS AND POLICIES AND PROCEDURES: Chairperson McCoy declared the public hearing open at 2:10 p.m. The proposed changes were presented. There was no comment. The public hearing was closed at 2:11 p.m.

ADOPT AMENDED BYLAWS AND POLICIES AND PROCEDURES: Commissioner Sherman made a motion to adopt the amended Bylaws and Policies and Procedures. Commissioner Brawley seconded the motion. There was no discussion. The motion passed with no abstentions. The revisions are as follows:

Bylaw Amendments:

Article IV, Section 2: Category Three: The remaining members of the Commission shall be from among the persons described in Category ~~Two~~ **One** of this section and persons from the following categories:

Article V, Section 2: Election of Officers: All officers shall be elected by a majority of the voting members of the Commission at a regular meeting or special meeting where a quorum is present. A person must be a member of the Commission duly appointed by the Board of Supervisors according to the provisions of Article IV of these Bylaws in order to be eligible for election to an officer position. ~~At least one of the officers shall be a community at large representative appointed pursuant to Article IV, section 2, subpart C. At least one officer shall be a mandatory representative appointed pursuant to Article IV, section 2; subpart A. Terms shall be effective with the first meeting in July.~~

Policies and Procedures Amendments:

SAS Audit Review Policy: The Commission has considered options for compliance with SAS 112. Commission will provide staff with necessary training courses on GAAP accounting for governmental entities. Staff will incorporate a disclosure checklist provided by AICPA which will aid staff in determining that financial reports are complete and in compliance with standards issued by the Government Accounting Standards Board (GASB).

SECTION 3: ADMINISTRATIVE, PROGRAM, and EVALUATION COSTS

Policies and Procedures: Administrative, Program and Evaluation Cost Monitoring and Reporting

The Executive Director will be responsible for maintaining auditable records to ensure compliance with the administrative cost limit policy. The Executive Director shall be responsible for presenting ~~monthly~~ **semiannually except in times of extraordinary circumstances when a report will be more frequent**, to the Commission, a breakdown of administrative, and program and evaluation costs both by line item and as a percentage of the operating budget.

ELECTION OF OFFICERS: Chairman McCoy called for nominations for the offices of Chairperson, Vice Chairperson, and Secretary/Treasurer. Commissioner Brawley made a motion that existing officers remain in office and continue to serve. Commissioner Osborn seconded the motion. There was no discussion. The motion passed with no abstentions. Doug McCoy, Mae Sherman, and Jan Foster will continue to serve as Chairperson, Secretary Treasurer, and Vice Chairperson respectively.

REVIEW DRAFT ANNUAL FISCAL AND COMPLIANCE AUDITS: The financial and compliance audits were reviewed and discussed. The findings set forth in the compliance audit were discussed. Finding 08-FS-01 regarding SAS 112 indicates that the Commission needs internal financial statements prepared by trained staff. This same finding was discussed last year and it was acknowledged that the Commission would be out of compliance as it would not be economically feasible to become compliant. It was suggested that staff receive training on GASB 34 accounting methods, and utilize an approved checklist when preparing financial statements. The Executive Director has identified some on-line training at a California University and the cost would be a little over \$3,500. It was suggested that the Executive Director continue to work with Smith & Newell (the auditors) to implement their suggestions prior to enrolling in an online class. Smith & Newell indicated they would provide the checklist, as well as information about training options. The Commission's desire is to make every affordable effort to become as compliant as possible. The second finding 08-FS-02 references fund

accounting. The audit states that the net assets of each program were not readily apparent from the primary accounting records of the Commission. The Commission's accounting books needs to be stronger in the area of fund accounting. The auditor recommends that the Commission take added steps to collect and store information by program by either setting up separate funds to account for each program or by maintaining subsidiary records which segregate the activity of each program and reconcile these subsidiary records to the primary accounting records of the Commission. Fund accounting software cost has been explored and is found to be cost prohibitive. The auditor suggested separate spreadsheets for each program and that these sheets are reconciled regularly with the primary accounting source. The auditor will provide a sample and staff will set up subsidiary records for each program. It was suggested that these findings and Commission comments be included in the Management Discussion and Analysis document. There was no further discussion. The Public Hearing is set for the October meeting.

REVIEW OF DRAFT ANNUAL EVALUATION/SCHOOL READINESS/ANNUAL REPORT: A draft of evaluation findings encompassing the State First 5 required annual report and school readiness report was presented for review. A draft local version of the report was also presented. This year the feature program in the local report will be the home visiting program. Each program is summarized for the local report. Photographs are to be integrated into the report. The State First 5 report will be cut and pasted into the web based reporting system. The evaluation data presented in the report indicates significant progress and improvement in children being served by the home visiting program. The Executive Director is to polish up the reports and prepare for the Public Hearing at the October meeting.

REPORTS: The annual First 5 Statewide Conference is set for April 14-16 of 2009 at the Hyatt Regency Hotel in San Francisco. Pre-registration materials will be distributed in January 2009. A Health Fair was held at Northeastern Rural Health. There were lots of partners participating but attendance from the public was down most likely because of other community events being held at the same time. Commissioner Osborn reported that a new OB-GYN physician is coming to Northeastern. Appointments are being scheduled now. Commissioner Brawley updated everyone on the Community Food Forum, indicating that the council has completed their assessment period. She has booklets on the findings regarding food securities in Lassen and Plumas Counties. The focus of the assessment was to help determine what is needed in each county to address food insecurities. Some of the thoughts/strategies suggested have been to start a local food council, conduct cooking classes, encourage community gardening, and composting. A great deal of work has to go into educating the public. There may be opportunities for partnering with the Commission. A square foot gardening website was mentioned.

ADJOURN: The meeting was adjourned at 3:15 p.m. The next meeting will be held on October 2, 2008 at 1:30 p.m.

Respectfully Submitted,

Laura J. Roberts
Executive Director