



Bob Dixon  
Presiding Commissioner

**COUNTY COMMISSION**  
**Greene County, Missouri**  
**(417) 868-4112**

Shane Schoeller  
Clerk of the Commission

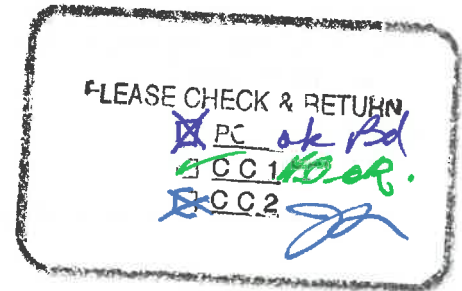
Harold Bengsch  
1<sup>st</sup> District Commissioner

Christopher J. Coulter, AICP  
County Administrator

John C. Russell  
2<sup>nd</sup> District Commissioner

**Greene County Commission  
Commission Briefing Minutes**

**Tuesday, August 06, 2019**  
08:45 AM  
Historic Courthouse  
Room 212  
940 N Boonville



**Attendees:** Bob Dixon, Harold Bengsch, John Russell, Mailyn Jeffries, Amanda Corcoran, Cindy Stein, Phil Corcoran, Megan Applegate, Katie Jull and Jason Wert.

**Informational Items**

**Budget:** Budget Officer Jeff Scott provided the Commission with a sales tax update. Scott informed Commission of an upcoming bond meeting on August 26<sup>th</sup> at 2:00pm.

**Human Resources:** Director Mailyn Jeffries informed Commission that as of July 31, there were 926 employees at the county including seasonal and 912 without.

**Chris Coulter:** provided the Commission with updates pertaining to Pretrial

**Items for Consideration and Action by the Commission**

**EX 1.1) Policy Manual – Chapter 9, Section 4: Vacation Accrual Limits**

Human Resources. Mailyn Jeffries presented the Commission with policy group recommendations. Jeffries explained changes to the new policy that would go into effect on January 1, 2020. Discussion of policy ensued among the group. Commissioner John Russell moved to approve the recommendation to remove section 9-4: vacation accrual from the policy manual effective January 1, 2020. Commissioner Harold Bengsch seconded the motion and is passed unanimously. Yes: Dixon, Bengsch and Russell. Nay: none Abstain: none Absent: none.

**EX 1.2) Removal of Prosecuting Attorney Vacation Policy Supplement, HR** Jeffries explained policy and informed Commission of what the policy group recommended. Commissioner Harold Bengsch moved to approve the recommendation to remove section 9-3: Vacation Earning Schedule effective January 1, 2020. Commissioner John Russell seconded the motion and is passed unanimously. Yes: Dixon, Bengsch and Russell. Nay: none Abstain: none Absent: none.

**Policy Discussion, Sheriff's Office.** Major Phil Corcoran explained that the subscription for their policy manual called Lexipol had expired which had previously been paid for by MPR. The renewal fee is \$13,000.00 and Corcoran looked to the Commission for direction on how to pay for the renewal for 2019. Corcoran explained that the Sheriff's Office will budget funds for subsequent years. Discussion ensued on

the benefits that Lexipol provides, Corcoran invited the Commission to come to the Sheriff's office for a demonstration to greater understand the benefits. Commissioner John Russell moved to table the action item presented by Major Corcoran at the current time. Commissioner Harold Bengsch seconded the motion and it passed unanimously. Yes: Dixon, Bengsch and Russell. Nay: none Abstain: none Absent: none.

**EX2** Missouri State Auditor Engagement Letter, Commission Office Commissioner John Russell moved to approve the Presiding Commissioner Bob Dixon to sign the letter presented from the State Auditor's Office. Commissioner Harold Bengsch seconded the motion and it passed unanimously. Yes: Dixon, Bengsch and Russell. Nay: none Abstain: none Absent: none.

Operations Center Cornerstone Dedication, Commission Office Commissioner Dixon explained that the masonic lodge has offered at no cost to the county to provide a cornerstone dedication for the new Operations Center. Commissioner Harold Bengsch moved to approve the cornerstone dedication for the operation center with the understanding that it will cost the tax payers no monies. Commissioner John Russell seconded the motion and is passed unanimously. Yes: Dixon, Bengsch and Russell. Nay: none Abstain: none Absent: none.

**Other:**

With no other business the meeting was adjourned.



Bob Dixon  
*Presiding Commissioner*

Harold Bengsch  
*1<sup>st</sup> District Commissioner*

John C. Russell  
*2<sup>nd</sup> District Commissioner*

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**Greene County Commission**  
**REVISED Commission Briefing Agenda**

**Tuesday, August 06, 2019**  
08:45 AM  
Historic Courthouse  
Room 212  
940 N Boonville

Informational Items Budget  
Human Resources  
Chris Coulter  
Donna Barton

Items for Consideration and Action by the Commission  
Policy Manual – Chapter 9, Section 4: Vacation Accrual Limits

Removal of Prosecuting Attorney Vacation Policy Supplement, HR

Policy Discussion, Sheriff's Office

Missouri State Auditor Engagement Letter, Commission Office

Operations Center Cornerstone Dedication, Commission Office

Other:

*REVISED 08/02/2019*

**Recommend to remove from policy manual effective January 1, 2020**

**Section 9 – 4: Vacation Accrual**

**1. Limits.**

In the event that the total amount of unused vacation time reaches the maximum accrual limit, it will continue to be accrued on a monthly basis until the end of the calendar year. All hours accrued that exceed vacation limits set forth in the vacation earning schedule will not be paid out at the time of separation from employment, including retirement. Any vacation hours accrued over the maximum limit as of December 31 each year will not roll over to the next calendar year.

**Recommend to remove effective immediately. No longer applicable.**

**Section 9 - 3: Vacation Earning Schedule**

(d) Grandfather Clause for the Office of the Prosecuting Attorney

Prosecuting Attorney employees who were hired prior to January 1, 1997 may be "grand fathered" under their department's previous vacation earning schedule in the event that the vacation and personal days allowed in Section 11 - 1 combined provide less time-off benefits than their department's previous vacation leave policy.

ex2



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

July 24, 2019

Presiding Commissioner Bob Dixon  
1443 N. Robberson, 10th Floor  
Springfield, MO 65802

Dear Presiding Commissioner Dixon:

In fulfillment of our statutory duties under Section 50.057, RSMo, we are beginning an audit of Greene County. The audit period will include, but not necessarily be limited to, the year ended December 31, 2018. Professional standards require that we provide you with the following information related to the audit.

Our audit objectives are to evaluate (1) internal controls over significant management and financial functions, (2) compliance with certain legal provisions, and (3) the economy and efficiency of certain management practices and procedures, including certain financial transactions. However, other objectives may be added after survey work is completed. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties.

Our methodology may include, but is not limited to, reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel, as well as certain external parties; and testing selected transactions. We will obtain an understanding of internal controls that are significant within the context of the audit objectives and assess whether such controls have been properly designed and placed in operation. We may test certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We will obtain an understanding of legal provisions that are significant within the context of the audit objectives, and we will assess the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we will design and perform procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We will conduct our audit in accordance with the standards applicable to performance audits contained in Government Auditing Standards (GAS), issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our

audit objectives. The audit report will include (1) the objectives, scope, and methodology of the audit; (2) the audit results, including findings, conclusions, and recommendations, as appropriate; (3) a statement about our compliance with GAS; (4) a summary of the views of responsible officials; and (5) if applicable, the nature of any confidential or sensitive information omitted.

### **Management Responsibilities**

Management is responsible for making all records and related information available to us and for the accuracy and completeness of that information, except those portions of any records that contain attorney-client privileged communications.

Management is responsible for designing and implementing programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government and involving (1) officials, (2) management, (3) employees who have significant roles in internal control, and (4) others when the fraud could be significant within the context of the audit objectives. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting your entity and received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that your entity complies with applicable laws, contracts, grant agreements, and other legal provisions and for taking timely and appropriate steps to remedy any illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions that we may report.

Management is responsible for identifying for us previous audits or other engagements or studies related to the audit objectives discussed in the second paragraph of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You also are responsible for providing management's views on our current findings, conclusions, and recommendations.

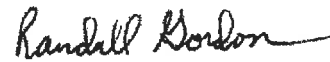
### **Payment**

Pursuant to Section 50.057, RSMo, the county is responsible for paying the costs of this audit. The estimated cost of the audit is between \$150,000 and \$200,000. This estimate is non-binding and actual costs may be less/greater than estimated. The State Auditor's Office will provide reasonable notice to the county if costs are likely to exceed the estimate.


Upon completion of the audit, Greene County will receive a final bill reflecting the cost of audit work performed by the State Auditor's Office. Full payment will be due and owing at that time.

Please acknowledge receipt of this letter by signing below and returning it to us. If you have any questions, please contact Julie Moulden at (573) 751-4213.

Sincerely,



Randall Gordon, M.Acct., CPA, CGAP  
Director of Audits

  
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Bob Dixon,  
Presiding Commissioner

Date: 08/06/2019