

MINUTES FOR JULY 29, 2013
BOARD OF CHEROKEE COUNTY COMMISSIONERS
CHEROKEE COUNTY, KANSAS

CONVENE

Commissioner Hilderbrand called the regular session of the Cherokee County Board of Commissioners (The Board), to order and led all in attendance in the Pledge of Allegiance at 9:00 AM on Monday, July 29, 2013 in the Commission Room, #109 of the Cherokee County Courthouse located at 110 W Maple St., Columbus, Kansas. Commissioners Richard Hilderbrand, Charles Napier, Pat Collins, and County Clerk Rodney Edmondson were present.

Members of the press present: Larry Hiatt, Patrick Richardson, Machel Smith

A group of concerned citizens appeared to voice their concerns over the recent passage of Resolution No. 23-2013, and the conditions of some county roads. The Board took no formal action.

Leonard Vanatta - Road Supervisor

He appeared before the Board on routine county business.

A motion was made by Commissioner Collins for an Executive Session with Leonard, for the purpose of Non/Elected Personnel for a period of 10 minutes. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 9:47 AM.

The meeting reconvened at 9:57 AM.

No action was taken as a result of the Executive Session.

The Board took a 10 minute recess at 9:58 AM and reconvened at 10:08 AM.

David Holmes - Holmes Real Estate

He appeared before the Board with an update on the pending purchase of the property next to the Health Department. The title search has been completed and he will have Mr. Cure review the results. He believes the county can close on the property by September 1, 2013.

A motion was made by Commissioner Napier to appoint Matthew King to fill the vacancy of Spring Valley Township Clerk. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Napier to approve the Minutes of the July 22, 2013 BOCC Meeting. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Hilderbrand to approve the Payroll and Accounts Payable calendar as requested by Deana Randall for 2014. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

RA

Sheriff David Groves - Courthouse Security

A motion was made by Commissioner Collins to enter into an Executive Session for the purpose of Courthouse Security for a period of 15 minutes. Those attending, in addition to the Board, were: Sheriff David Groves, Judge Bill Lyerla, Deetta Delmont, Rodney Edmondson, Wayne Elliott, Jason Allison, and Nancy Herrenbruck. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 10:31 AM.

The meeting reconvened at 10:51 AM.

No action was taken as a result of the Executive Session.

A motion was made by Commissioner Hilderbrand to have Sheriff Groves contact an architect for a preliminary study to provide restricted access into the Courthouse. The motion was seconded by Commissioner Collins. The motion carried 3-0 with all voting yes.

Clerk Rodney Edmondson - HAVA Endowment Request

He presented a request to apply to the HAVA Endowment to purchase 20 Tablets for use as Electronic Poll Books for future elections. The Tablets would replace the Netbooks that are currently being used. Total cost is \$19,900, but the State of Kansas would pay 50% or \$9,950 if we are awarded the endowment funds. Total cost to Cherokee County would be \$9,950.

A motion was made by Commissioner Collins to allow Edmondson to apply to the HAVA Endowment to purchase 20 new Tablets. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes. The county's cost would be paid with County General Funds.

Kevin Cure - County Counselor

A motion was made by Commissioner Collins for an Executive Session for the purpose of Attorney/Client Privilege for Pending Litigation with Mr. Cure for a period of 20 minutes. In addition, Attorney Teresa Watson joined via telephone. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 11:32 AM.

The meeting reconvened at 11:55 AM.

No action was taken as a result of the Executive Session.

A motion was made by Commissioner Hilderbrand not to appeal the decision of the D.C. District Court in the case against the U.S. Department of the Interior. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins to recess for lunch until 1:15 PM. The motion carried 3-0 with all voting yes at 12:09 PM.

The meeting reconvened at 1:15 PM.

Mr. Cure reported that the title updates have been completed by Mr. Barrett and he will have a resolution soon for the Board to consider regarding the next tax sale.

RH

He presented a proposal from Berberick Trahan & Co., P.A. to provide services with respect to certain records and transactions of the County for the purpose of assessing financial internal controls, to eliminate deficiencies and inadequacies.

A motion was made by Commissioner Hilderbrand to hire Berberick Trahan & Co., P.A. to address our internal controls as indicated in our annual audit report, at an estimated cost of \$14,200. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes.

A motion was made by Commissioner Collins for an Executive Session with Mr. Cure for the purpose of Attorney/Client Privilege for a period of five minutes. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 1:50 PM.

The meeting reconvened at 1:55 PM.

No action was taken as a result of the Executive Session.

A motion was made by Commissioner Collins for an Executive Session for 15 minutes for the purpose of Non/Elected Personnel. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all voting yes at 2:06 PM.

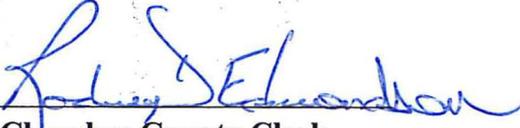
The meeting reconvened 2:21 PM.

No action was taken as a result of the Executive Session.

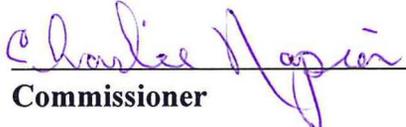
A motion was made by Commissioner Collins for a hiring freeze at the County Lot for the next 24 months. The motion was seconded by Commissioner Hilderbrand. The motion carried 3-0 with all voting yes.

Commissioner Collins made a motion to adjourn until the next regularly scheduled meeting set for August 5, 2013 at 9:00 AM. The motion was seconded by Commissioner Napier. The motion carried 3-0 with all in attendance voting yes at 2:22 PM.

ATTEST: Resolved and ordered this day, August 5, 2013


 Audrey S. Elwood
 Cherokee County Clerk


 Patrick W. Polk
 Commissioner


 Charlie Napier
 Commissioner


 Richard Hilderbrand
 Commissioner



DERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

July 11, 2013

Cherokee County Commission
Cherokee County, Kansas
110 W. Maple
Columbus, Kansas 66725

This letter is to explain our understanding of the arrangements for, and the nature and limitations of, the services we are to perform for Cherokee County, Kansas (the County) with respect to certain records and transactions of the County for the purpose of assessing internal controls, testing certain transactions and performing bank reconciliation procedures as noted below. The specific procedures to be performed are as follows:

1. We will review the processes and procedures related to the cash receipt and expenditure cycles to gain an understanding.
2. We will perform inquiries of select County personnel related to internal control processes.
3. We will verify user access for accounting modules of the accounting personnel.
4. We will reconcile the bank statements beginning with December 31, 2012 through June 30, 2013 for the following accounts:
 - a. Special Auto – Motor Vehicle account
 - b. County Treasurer's account
 - c. Inmate account
5. We will examine select journal entries from July 1, 2010 to the date of the agreed-upon procedures.
6. We will review deposits and receipts from July 1, 2010 to the date of the agreed-upon procedures and agree to supporting documentation, verify validity, and timeliness of the deposits.
7. We will review a sample of 10% of expenditures dollars from July 1, 2010 to the date of the agreed-upon procedures and agree to supporting documentation, verify approval, and view cancelled checks for signature verification.
8. We will assess the validity of all new vendors and other select vendors from July 1, 2010 to the date of the agreed-upon procedures.

BERBERICH TRAHAN & CO., P.A.

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Engagement Services

Our engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because the procedures included above do not constitute an audit made in accordance with generally accepted auditing standards, we will not express an opinion on any of the specific elements, accounts, or items referred to in our report or on the financial statements of the County taken as a whole.

At the conclusion of our engagement, we will submit a report in letter form outlining the procedures performed and our findings resulting from the procedures performed.

Our report will contain a statement that it is intended solely for the use of the County and the County Commission and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Should you desire that others be added to our report as specified parties, please contact us as it will be necessary to obtain their agreement with respect to the sufficiency of the procedures for their purpose.

Our report will also contain a paragraph pointing out that if we had performed additional procedures or if we had conducted an audit in accordance with generally accepted auditing standards, matters in addition to any findings that may result from the procedures performed might have come to our attention and been reported to you.

The procedures that we will perform are not designed and cannot be relied upon to disclose errors, fraud, or illegal acts, should any exist. However, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential.

Furthermore, the procedures were not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, we will communicate to management and the County Commission any significant deficiencies or material weaknesses that become known to us during the course of the engagement.

Management's Responsibilities

The sufficiency of these procedures is solely the responsibility of the County. We make no representation regarding the sufficiency of the procedures described above either for the purpose for which these services have been requested or for any other purpose.



Cherokee County Commission
Cherokee County, Kansas
Page 3

Because Berberich Trahan & Co. P.A. will rely on the County and its management to discharge the forgoing responsibilities, the County holds harmless and indemnifies Berberich Trahan & Co. P.A., its directors and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a known misrepresentation by a member of the County's management that has caused, in any respect, Berberich Trahan & Co. P.A.'s breach of contract or negligence. This provision will survive termination of this letter.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

County's Records and Assistance

If circumstances arise relating to the condition of the County's records, the availability of appropriate evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the engagement or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by County personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated County personnel. The timely and accurate completion of this work is an essential condition to our completion of our services and issuance of our report.



Cherokee County Commission
Cherokee County, Kansas
Page 4

Claim Resolution

The County and Berberich Trahan & Co., P.A. agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the report issued by Berberich Trahan & Co., P.A. or the date of this arrangement letter if no report has been issued. The County waives any claim for punitive damages. Berberich Trahan & Co., P.A.'s liability for all claims, damages and costs of the County arising from this engagement is limited to the amount of fees paid by the County to Berberich Trahan & Co., P.A. for the services rendered under this arrangement letter.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The County and Berberich Trahan & Co., P.A. both agree that any dispute over fees charged by Berberich Trahan & Co., P.A. to the County will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by Berberich Trahan & Co., P.A., each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Fees, Costs and Access to Documentation

Our fees for the services described above are based on the time required by the individuals assigned to the engagement and direct out-of-pocket expenses. We estimate our fees to be \$ 14,200. This fee estimate may be subject to adjustments based on unanticipated changes in the scope of our work. All other provisions of this letter will survive any fee adjustment. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

In accordance with our Firm policy, a finance charge of 1% per month will be applied to balances that are over 60 days old. Payments will be applied first to the accrued finance charges and then to outstanding invoices.

In the event we are requested or authorized by the County or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the County, the County will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

Cherokee County Commission
Cherokee County, Kansas
Page 5

This letter constitutes the complete and exclusive statement of agreement between Berberich Trahan & Co., P.A. and the County, superseding all other communications oral or written with respect to the terms of the engagement between the parties.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy and return it to us. We appreciate your business.

Very truly yours,

BERBERICH TRAHAN & CO., P.A.

Stacey A. Hammond
Director

SAH:tls
Enclosures

Confirmed on behalf of the Cherokee County Commission:

Signature

7-29-2013
Date

June 28, 2013

Matthew King
5501 SE Quaker Road
Riverton, KS 66770
620-674-1008

Dear Mr. Edmondson and the Cherokee County Commissioners,

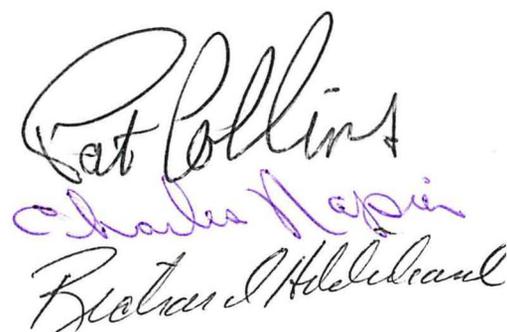
I would like to apply and be considered for the position of Spring Valley Township Clerk. The position became vacant due to the recent passing of my grandfather, Ivan King.

I have a vested interest in the present and future care and upkeep of our three township's cemeteries because of my family members and friends that are buried there.

Thank you for your consideration,

A handwritten signature in black ink that reads "Matthew King". The signature is written in a cursive style with a large, stylized initial "M".

Matthew King

Three handwritten signatures in purple ink, stacked vertically. The top signature reads "Pat Collins", the middle one reads "Charles Napier", and the bottom one reads "Bretton H. Hildebrand".

Rodney D. Edmondson

COUNTY CLERK
CHEROKEE COUNTY
620-429-2042
FAX 620-429-1042
COLUMBUS, KANSAS 66725

July 29, 2013

Request to replace Netbook Electronic Poll Books with Tablets

20 - EA Tablet, Electronic Poll Books @ \$995 each	\$19,900.00
HAVA Endowment (50%) paid by the State	- <u>\$9,950.00</u>
Cherokee County Total cost	\$9,950.00

We would eliminate all of the peripheral items currently used; Drivers License Scanner, Signature Pad, Multi-port Hub, Mouse, and Label Maker.

Tablets are faster and more user friendly.

Touchscreen applications are used.

EA is used in 37 KS counties, and in 13 States.

Election Administrators, LLC is the only vendor that is currently offering a Tablet format, and they have been added to the HAVA Endowment Program so the State of Kansas will pay 50% of the cost if we are awarded the funds.

A total of \$500,000 in HAVA funds is all that is being opened for request this year.

2015 – 2016 will probably be the last year for HAVA Funds.

Our current Netbooks are 2 – 4 years old, with most of them being 4 years old.

Two have been sent in for repairs, only 1 was repaired. The dead one will need to be replaced at a cost of \$400 if we don't purchase the tablets. We need to purchase 1 or 2 more for backups as well. Total cost of each additional Netbook would be \$640.