



**FINANCE COMMITTEE MEETING  
 JANUARY 19, 2007 - 12:00 PM  
 COMPASS CONFERENCE ROOM**

**\*\*MINUTES\*\***

**ATTENDEES:** A.J. Balukoff, Trustee, Independent School District of Boise City,  
**Chair**  
 Elaine Clegg, Councilwoman, City of Boise (via telephone)  
 Carol McKee, Commissioner, Ada County Highway District  
 Bryce Millar, Commissioner, Nampa Highway District  
 Garret Nancolas, Mayor, City of Caldwell

**MEMBERS ABSENT:** David Ferdinand, Commissioner, Canyon County, **Vice-Chair**  
 Frank McKeever, Mayor, City of Middleton

**OTHERS PRESENT:** Nancy Brecks, Community Planning Association  
 Keith Holmes, Community Planning Association  
 Matt Stoll, Community Planning Association  
 Jeanne Urlezaga, Community Planning Association  
 George Wadsworth, Wadsworth & Smith

**CALL TO ORDER:**

Chair A.J. Balukoff called the meeting to order at 12:00 pm.

**AGENDA ADDITIONS/CHANGES**

Matt Stoll requested to add a discussion item regarding the Interagency Regional Operations Center under VI. Other. **Hearing no objections, Chair Balukoff so ordered.**

**OPEN DISCUSSION**

Jeanne Urlezaga noted that the memo for Item IV-B had been left out of the packet. Staff provided handout copies.

**CONSENT AGENDA**

**A. Approve November 17, 2006, Finance Committee Meeting Minutes**

**Garret Nancolas moved and Carol McKee seconded approval of the Consent Agenda as presented. Motion passed unanimously.**

**ACTION ITEMS**

**A. Recommend Approval of the FY2006 Audit and Agreed Upon Procedures**

There was general discussion regarding posting of the FY2006 Audit on the COMPASS website. It was the consensus of the Committee to post the audit report on the website under Reports, copies will not be provided unless requested.

George Wadsworth presented the FY2006 Audit. He reported there were no reportable conditions or material weaknesses.

After discussion, ***Garret Nancolas moved and Elaine Clegg seconded approval of the 2006 Audit ending September 2006 as presented. Motion passed unanimously.***

George Wadsworth reported on three immaterial instances. He recommended that the trial balance be reconciled to the general ledger quarterly. He noted there were two instances where the per diem policy was not followed as reimbursement was paid based on a daily rate not by percentage of the day. He also suggested staff not use quarter hours when entering their time on time sheets.

After discussion, ***staff was directed to determine the number of sub-elements under Programs that are needed and delete those that are not necessary. Staff was directed to determine what changes need to be made based on George Wadsworth's recommendations and report back to the Committee as to what changes were implemented and if they require policy changes.***

George Wadsworth reviewed the findings of the Agreed upon Procedures audit. He stated that 15 exceptions were found out of 174 tested transactions. They fell into three categories:

- No documentation – Complete documentation for one travel reimbursement was not provided, all that was provided was the credit card statement.
- Inadequate documentation – A \$10 tip was left in the hotel room, but was not shown on the itemized bill. One taxi receipt and one parking receipt were not turned in. There were nine transactions with inadequate documentation, either just a Purchase Order or just a credit card receipt without an invoice.
- Calculation errors - There were two calculation errors, percentages were wrong, but in COMPASS' favor.

***Elaine Clegg moved and Garret Nancolas seconded approval of the Agreed upon Procedures audit with wording changes to improve readability to the report as discussed off the record with A.J. Balukoff and George Wadsworth. Motion passed unanimously.***

***A. Approve Variance Report: October 1, 2006 to December 31, 2006***

Jeanne Urlezaga reviewed the October 1, 2006 to December 31, 2006, Variance Report.

After discussion, ***Elaine Clegg moved and Carol McKee seconded approval of the October 1, 2006 to December 31, 2006, Variance Report as presented. Motion passed unanimously.***

***Information/Discussion Items***

***A. Discuss Unified Planning Work Program and Budget (UPWP) Development***

Jeanne Urlezaga and Matt Stoll asked for guidance in the development of the UPWP.

After discussion, Elaine Clegg requested staff bring this item back to the Finance Committee at the next meeting to allow time for her to ask Susan Eastlake and Dave Eberle to offer suggestions on the format of the UPWP. Matt said staff will check with AMPO and NARC and other MPOs as well. ***Hearing no objection, Chair Balukoff so ordered.***

After discussion, **Chair Balukoff asked for any objection to holding a Finance Committee work session regarding the development of the FY2008 UPWP on March 20, 2007, at 12:00 p.m. and convene into a joint meeting with the Executive Committee from 2:00-3:30 p.m. Hearing no objection, Chair Balukoff so ordered.**

**OTHER**

Matt Stoll presented a request from the Interagency Regional Operations Center to have COMPASS consider co-locating at that facility. Matt stated after reviewing the request, it is staff's opinion that there is no purpose or financial benefit to COMPASS to do so.

After discussion, **it was agreed that COMPASS will decline to co-locate in the Interagency Regional Operations Center building as there does not appear to be any financial benefit to COMPASS to do so.**

**ADJOURNMENT**

**Carol McKee moved and Elaine Clegg seconded adjournment at 2:15 p.m. Motion passed unanimously.**

**Dated this 30th day of April 2007.**

**APPROVED:**

**BY: \_\_\_\_\_  
A.J. Balukoff, Chair  
Finance Committee**

**ATTEST:**

**BY: \_\_\_\_\_  
David Ferdinand, Vice-Chair  
Finance Committee**