

ORACLE FIRE DISTRICT BOARD SPECIAL MEETING MINUTES

MONDAY August 5, 2013 / APPROVED 10/07/2013

Meeting was officially called to order at 6:08pm, Monday August 5, 2013 at 1475 W. American Ave. Oracle, AZ.

CALL TO ORDER / ROLL CALL:

Members Present: Chairman Bristow, Clerk McMurry, OFDBMs Brown, Navarro and Doran. Staff Present: Fire Chief Southard, Administrative Chief Acosta

1. PLEDGE OF ALLEGIANCE

2. CALL TO THE PUBLIC

No response

3. APPROVAL OF MINUTES

OFDBM Doran made a motion to approve past minutes for July. Clerk McMurry seconded. All were in favor of motion. Motion passed.

4. CPA JENNIFER PHILLIPS WILL PRESENT THE RESULTS OF THE 2012 FINANCIAL AUDIT AND PRESENT HER CONTRACT PROPOSAL FOR PERFORMING FISCAL YEAR 2012/2013 ANNUAL REVIEW.

Mrs. Phillips introduced herself and proceeded to recap her findings in the first ever audit performed on Oracle Fire District Financial books.

The report was of a "clean" opinion, meaning that in her opinion, everything reported on the books was materially correct and in conformity with Arizona State Statute.

Mrs. Phillips pointed out the Material Weaknesses noted in the report on page 12. A brief discussion ensued. Management Responses to each finding are included in the report.

A side question to Mrs. Phillips was made by OFDBM Doran, regarding Chief Southard signing pay checks, as there has been difficulty with obtaining two Board member signatures in a timely manner. Mrs. Phillips replied that there are no State Statutes covering this issue and that she did not see any conflict with allowing the Fire Chief to sign paychecks, as he does not work on the accounting end of the business.

Mrs. Phillips submitted a proposal to perform the Financial Review for fiscal year 2012/2013. Chairman Bristow asked if there would be a conflict in her doing the Review since she just completed the Audit for 2012. Both Mrs. Phillips and Chief Southard stated that they did not see any conflict. The difference between the audit and review, explained Mrs. Phillips, is that there are no findings nor recommendations in the review, just financial statements.

OFDBM Doran made a motion to accept Mrs. Phillip contract to perform the FY2012/2013 Financial Review at a cost of \$3,000, plus out-of-pocket costs, not to exceed \$300. The motion was seconded by OFDBM Brown.

All were in favor. Motion passed.

5. CHIEF'S REPORT – Attached

OFDBM Doran reminded Board that no action had been taken on the payroll check signing request. He made a motion to authorize the Fire Chief to sign payroll checks. OFDBM Brown seconded the motion.

All were in favor. Motion passed.

6. DISCUSSION AND POSSIBLE ACTION REGARDING OFD RESOLUTION 002-2013 TO CREATE A SEPARATE ACCOUNT WITH THE PINAL COUNTY TREASURER FOR CAPITAL ASSETS.

No action taken.

7. DISCUSSION REGARDING NEW STATUTES THAT GO INTO EFFECT ON SEPTEMBER 13th, 2013

These statutes mandate that the Board be provided by Fire District staff, specific documentation regarding all bank and financial activity. These documents had already been discussed with Mrs. Phillips audit findings, and have been partially implemented. Chief Acosta stated that the Cash Flow projections would be ready by the September board meeting.

8. ADJOURNMENT

OFDBM Doran made a motion to adjourn. Clerk McMurry seconded.

All were in favor. Motion passed.

Meeting adjourned 7:20pm. **Next regular board meeting: Monday September 9, 2013 at 6pm.**

Minutes respectfully submitted,
Tina Acosta – Administrative Chief