



STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT

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David Held Erica Wright
Executive Director Finance Director

AUDIT COMMITTEE MEETING MINUTES Friday, September 16, 2016 @ 9:15 am

Members Present

Stark County Commissioner Janet Weir Creighton
Tuscarawas County Commissioner Belle Everett
Wayne County Public Representative of Policy Committee Brian Gentry
Wayne County Public Representative of Policy Committee (No Conflict) Bob Holland

Members Absent

Wayne County Commissioner Scott Wiggam

District Staff Present

Finance Director Erica Wright
Board Secretary Rachel Rothacher

1. Approve September 16, 2016 Audit Committee Meeting Agenda

- ❖ ***Resolution AUD-2017-01:** Member Creighton moved and Member Everett seconded a motion to approve the September 16, 2016, Audit Committee meeting agenda. The motion passed unanimously.*

2. Approve August 21, 2015 Audit Committee Meeting Minutes

- ❖ ***Resolution AUD-2017-02:** Member Everett moved and Member Creighton seconded a motion to approve the August 21, 2015, Audit Committee Meeting minutes. The motion passed unanimously.*

3. 2015 Audit Results

- Received Clean Audit Award – sixth year in a row (2010-2015)
 - Timely filing
 - In compliance with standards
 - No finding for recovery or material deficiencies
 - No significant management letter comments
- The only change from the 2015 audit (which all government offices had to do) is the Government Account Standards Board Statement 68.
- Potential liability for pension system (net pension liability for District represents \$485,000) required to be shown on books now

BOARD of DIRECTORS

Stark
David Bridenstine
Janet Weir Creighton
Richard Regula

Tuscarawas
Chris Abbuhl
Belle Everett
Kerry Metzger

Wayne
Ann Obrecht
Sue Smail
Scott Wiggam

4. Audit Contract and Costs

- Contract with Charles E Harris renewed for four years (January 1, 2015-December 21, 2018)
- District was being audited by the state auditors for four years (2007-2011)
- State now bids it out because they cannot do all audits – Charles Harris was selected
- Annual contract costs are set at \$8,060 (no increase), \$8,060, \$8,450 (5% increase), and \$8,450. State allowed District to renew the contract if they kept costs the same for the first two years and then increased it by 5%

5. Finance Director's Report

- Estimated Revenue versus Actual Revenue: so far, revenue is down a little due to tipping fees but still in good shape
- Budgeted vs Actual Expenses:
 - Road repairs for direct haul routes to solid waste facilities are the majority of the General/unrestricted fund. There are one of the State-mandated ten allowable expenses – within that the District builds its plan and sets other restrictions
 - Drop-off recycling includes District truck drivers for Stark and Wayne County drop-off site routes, the purchase of recycling trucks (two in 2015), and the contract with Kimble Recycling and Disposal for Tuscarawas County
 - Recycling Makes Sense grant expenses increased because some of the communities saw greater incentive amounts due to program improvements or higher volume. Some other grant programs like Health and Sheriff Department, have set payment amounts that don't vary so have the same cost from year to year
 - The Yard Waste Management program has an annual budget of \$380,000, but before last year had a budget of zero because the District revenues were down and contracted company had a high demand for the material, but the market changed and there is a charge now. Also, there was a late start to the program last year, so the cost is down compared to this year's.
- Current Cash Position: Many expenses are front-loaded such as initial payments to Health and Sheriff Department Grants
- Tipping Fee Revenue Update: Tipping fees down 11.37% in 2016 from 2015 for the first half of the year. The amount of waste and therefore amount of revenue is mostly contract-driven.
- 2015 Total Tipping Fee Fund Expenses: \$2,763,149/68% of expenses goes directly towards primary State Plan Goal #1, which District is required to meet. This amount is sustainable.

6. Other Business

- There was no other business.

7. Adjournment

- ❖ **Resolution AUD-2017-03:** *Member Creighton moved and Member Holland seconded a motion to adjourn the meeting at 9:35am. The motion passed unanimously.*