



STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT

9918 Wilkshire Blvd NE • Bolivar, OH 44612
330-874-2258 • 800-678-9839 • 330-874-2449 FAX
www.timetorecycle.org • district@timetorecycle.org

David Held
Executive Director

Erica Wright
Finance Director

AUDIT COMMITTEE MEETING MINUTES

Friday, November 17, 2017 @ 9:15am

Members Present

Ron Amstutz, Wayne County Commissioner
Bob Holland, Policy Committee Member, Public Representative

Members Absent

Janet Weir Creighton, Stark County Commissioner
Brian Gentry, Policy Committee Member, Public Representative
Joe Sciarretti, Tuscarawas County Commissioner

District Staff Present

Rachel Rothacher, Board Secretary
Erica Wright, Finance Director

***No quorum – cannot take any official action.**

1. **Approve November 17, 2017 Audit Committee Meeting Agenda- NOT APPROVED**
2. **Approve September 16, 2016 Audit Committee Meeting Minutes- NOT APPROVED**
3. **2016 Audit Results**
 - 7th year in a row to receive a clean audit
 - Auditors are always changing the standards and what they're looking for, so there are usually always minor recommendations.
4. **Finance Director's Report**
 - a. **Update Capital Asset Policy Manual for Disposal**
 - There was a Management Letter Recommendation (re: Disposal of Capital Assets): The District should follow the current capital asset disposal policy or develop and pass an updated capital asset disposal policy that allows for the donation of capital assets that are no longer in use or needed by the District.

BOARD of DIRECTORS

Stark
Janet Weir Creighton
Richard Regula
Bill Smith

Tuscarawas
Chris Abbuhl
Kerry Metzger
Joe Sciarretti

Wayne
Ron Amstutz
Ann Obrecht
Sue Smal

Friday, November 17, 2017 Audit Committee Meeting Minutes cont.

- At the November 3, 2017, Board of Directors meeting, Board members passed a resolution to approve the updated Capital Asset Policy Manual as presented, and the update was made to the Disposition of Capital Assets:

The principal methods of disposal of assets are as follows:

1. Auction, public or electronic (for items of significant value a reserve price will be agreed to prior to the auction)
 2. Donation to a registered charity, community organization, or government office
 3. Recycle, scrap, discard –assets of no or little value only
- Previously, the policy said all disposals were to go through the process of a County auction, in a County of the District through the County Commissioners’ Office, but donations were already happening via separate resolutions by the Board, so the update just brought the policy into alignment with the current needs of the District and would eliminate the need for separate resolutions and allow greater flexibility.
 - District completed a lot of capital improvements in 2016 (recycling truck purchase, parking lot, etc.)

5. Other Business

- There was no other business.

6. Adjournment- 9:25am



11-2-18

Rachel Rothacher

Date