



Finance, Audit & Administration Committee

Meeting Minutes

Wednesday, March 9, 2022

Members Present: Chuck Hoecherl, Rosanna Hoelzle, Cindy Miller, Tom Mackin, Matt Oestreich, Ed Snyder, Oliver Turner, Lana Tyrrell; **Staff Present:** Jennifer Allen, Bill Best, Nate Reiter

Call to Order/Welcome/Introductions – The Finance, Audit, and Administration Committee met on Wednesday, March 9, 2022, at 2:30 p.m. This hybrid meeting was attended by committee members as well as staff either in-person and via GoToMeeting.

Chair Rosanna Hoelzle called the meeting to order after a quorum was confirmed. Lana Tyrrell from the Lucas County Office of Management and Budget was welcomed as the newest member of the committee. Ms. Tyrrell replaces Diana Minor who retired from in February. Introductions were made by everyone present.

Approval of Minutes – A *motion* was made by Oliver Turner and **seconded** by Chuck Hoecherl to approve minutes from the September 14, 2021, meeting. Ed Snyder abstained. The motion carried.

Public Comment Period – There were no members of the public present at this meeting.

FY 2021 Financial Reports Audit Review and Acceptance – Bill Best gave a detailed overview of the FY 2021 year-end financial figures and pre-audit statements. The audit report shows total revenue of \$2,582,507 and total expenses of \$1,212,308. TMACOG's Net Position at year end is (\$322,729). The report was issued by Charles E. Harris & Associates, Inc., received an unmodified opinion with no citations or recommendations and no management letter. A *motion* was made by Rosanna Hoelzle **seconded** by Oliver Turner to accept the audit report and to recommend its acceptance by the Executive Committee upon its official release by the Ohio Auditor of State. The motion passed unanimously.

Proposed Amendments to the TMACOG Employee Handbook – Bill Best presented proposed amendment to six TMACOG Employee Handbook polices. Most of the revisions were as a result of TMACOG staff working remotely.

Policy 108, Conflicts of Interest, deals with outside employment rules for TMACOG employees.

Policy 109, Political and Outside Activities or Employment, is revised to clarify language on what is permissible for TMACOG employees.

Policy 202, Proposed Salary Ranges, is revised to add one position to the schedule and update some of the ranges to reflect needed adjustments. None of these changes will have an impact on current staff salaries.

Policy 220, Introductory Period, is revised to add language to include Promotions & Transfers to the policy.

Policy 302: Holidays and Personal Day, is revised to change the requirement for using Personal Days from November 30 to December 31.

Policy 320, Calamity Closings, is revised to eliminate language that stated TMACOG would be closed for snow emergencies due to the ability of employees to work from home.

A ***motion*** was made by Ed Snyder and ***seconded*** by Chuck Hoecherl to accept the amendments and the accompanying resolution and to recommend they be adopted by the Executive Committee. The motion passed unanimously. Mr. Best thanked Oliver Turner for sharing the Sylvania Township's policies.

Action Item: *Bill Best will forward TMACOG's org chart to committee members.*

FY 2023 Finance, Audit, and Administration Annual Work Program – Nate Reiter presented the proposed FY 2023 Finance, Audit, and Administration Annual Work Program that will take effect July 1, 2022. There are no major updates as compared to this fiscal year AWP with the exception of the dates referencing the upcoming fiscal year, revisions to first bullet regarding ancillary insurances and the seventh bullet pertaining to TMACOG's financial management system software. TMACOG was recently notified by PrimePay, its payroll provider, that they had been bought out by ADP. Since ADP is unable to accommodate TMACOG needs, the organization will switch to Paycor by April 11. TMACOG plans upgrade to its financial software, Financial Edge NXT, due to the lower cost and Paycor's integration with the system. Oliver Turner noted that Sylvania Township uses Paycor to process its payroll. Mr. Reiter will coordinate a visit with Mr. Turner to see how the payroll system works.

A ***motion*** was made by Ed Snyder and ***seconded*** by Chuck Hoecherl to accept the annual work program as presented and to recommend its adoption by the Board of Trustees. The motion passed unanimously.

December 31, 2021, Mid-Year Financial Review – Mr. Reiter reviewed the quarterly financial analysis report as of December 31, 2021. He highlighted the significant variances with the income and expense statements between FY 2020 and FY 2021. Based on the quarterly analysis TMACOG is in a positive financial position.

Any and All Other Business – There was no other business discussed.

Next Meeting/Adjournment – The next regularly scheduled committee meeting will take place on Wednesday, May 11th at 2:30 p.m. in the TMACOG Boardroom. A ***motion*** was made by Oliver Turner and ***seconded*** by Ed Snyder to adjourn the meeting. The motion passed.