



# Board of Directors Meeting Minutes

July 25, 2024	6:00 PM	District Office
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<b>Call to Order</b>	Board Chair Mickey Cartner welcomed everyone and called the meeting to order.
<b>Attendance</b>	Board Secretary, Sylvia Jessup called the roll. A Quorum was met with 16 of 24 members in attendance. A Quorum must meet the requirements of 50% of the membership.
<b>Invocation Memorials/ Remembrances</b>	Pam Crouse gave the invocation and asked that we remember staff and Board Members who were ill or recently lost loved ones.
<b>Pledge of Allegiance</b>	Tom Bachmann led the group in reciting The Pledge of Allegiance.
<b>Approval of Minutes</b>	Minutes from the June 27, 2024 meeting will be approved at the August 22, 2024, Board Meeting.
<b>Presentation of the FY 2023 Audit</b>	<p><b><u>FORVIS/MAZARS Report to the Board of Directors</u></b></p> <p>Mickey asked the Finance Director Jan Zachary to come up and introduce the auditors. Jan introduced Tom Hazelwood, Drew Bowden, and Nate Steger with FORVIS MAZARS to present the Audit Report for fiscal year end June 30, 2023. All members were provided a complete copy of the Audit along with a Report to the Board of Directors.</p> <p>Tom Hazelwood said they had to reaudit FY22 financial numbers due to the fact that our former auditor for FY22 did not provide them with their workpapers. Forvis Mazars restated numbers in the FY22 and completed the audit for FY23 ending June 30, 2023. He stated they now feel both years are in a good spot. Mr Hazelwood said they will be back to conduct our FY24 audit fieldwork September 23 through October 4, 2024.</p> <p>Drew Bowden discussed the Audit Report and said on page 4 it shows new line items and restated FY22 numbers. Page 5 shows a change in the net assets of \$568,263. At the end of FY23, the agency had a 2.1 million cash balance. On page 11 changes in the FASB ASU2016-002 accounting principles for leases were stated. Mr Bowden pointed out on page 21 the definitions of Internal Control over financial reporting. Pages 26-29 is the SEFA report listing the expenditures of federal and state funds by program. On page 32 are the Financial Statement findings.</p> <p>Nate Steger discussed the results of our FY23 Financial Statement Audit, including required communications. He directed the board to page 9 of the audit presentation which lists the proposed and recorded adjustments for FY22 and FY23. He stated page 17 of the audit presentation how the auditors categorized deficiencies by severity. Mr Steger stated there were no identified compliance deficiencies. He reported the finding from FY22 has been addressed and resolved by management.</p>

	<p>Mr. Steger addressed page 32 of the audit report for two findings. Finding 2023-001 - although the bank reconciliations were being completed in a timely manner, the cash balance was not being reconciled to the general ledger. A corrective action plan has been established and put in place for FY24. Finding 2023-002 – Grant and accounts receivable reimbursement requests were not being posted to individual accounts receivable accounts in the general ledger. A corrective action plan has been established and put in place for FY24. Mr Steger also made note to the board that individually these would not have been a finding but added together made findings necessary. He also added that although our Accounting software “AccountMate” is outdated which is complicating these issues and makes it more difficult to address the findings.</p> <p>Cliff Collins asked Tom Hazelwood if he felt confident about our Audit for FY24, and Tom Hazelwood said yes it would get us back on track. Sylvia Jessup asked if the software was updated, and Jan Zachary said they’re still using “AccountMate” and upgrades were up to date, it is still outdated and no longer meets our needs. Tom Hazelwood did recommend some new software. Tom Bachmann asked if the recommended software was customizable. Nate Steger said it was for non-profit agencies. Tom Hazelwood says the software needs to grow with the agency. Eddie Harris asked if the Accounting software for non-profits and schools were different and Tom Hazelwood said yes they are very different.</p> <p>Mickey asked for a motion to approve the Audit as Presented.</p> <p><b>Motion by Larry Hayes to accept the Audit as presented</b>  <b>Second by Amy Bryant</b>  <b>Motion Carried</b></p> <p>Jan Zachary said she would like a clean audit before getting new software. We would like to know exactly what we need before looking at other software. After the FY24 Audit is completed and clean she will look into new software that Tom Hazelwood recommended and talk with other non-profit agencies to see what software will work best for our agency.</p>
<p><b>Community Needs Assessment</b></p>	<p>Vice-Chair, Tom Bachmann said he didn’t know how complicated the directors and staff had it until reading the Community Needs Assessment. He said it’s an amazing piece of work and it shows 14% of people in our community are below the poverty, and people are going hungry.</p> <p>Executive Director, Kathy Payne said the two grants that require the assessment are the Community Service Block Grant (CSBG) and Head Start (HS). She said Consultant Shawn Howell from Atlanta did the 297-page Community Assessment for \$20,000 and CSBG covered the cost out of their budget. It is a phenomenal amount of work and he did a fantastic job. The Community Assessment is considered the engine that drives the train to help an organization design the mission and service delivery to address the needs of our service areas and to drive the development of the Strategic Plan, which is our next step.</p> <p><b>Motion by Sylvia Jessup to approve the Community Needs Assessment</b>  <b>Second by Amy Bryant</b>  <b>Motion Carried</b></p>
<p><b>Adjournment</b></p>	<p>Mickey asked for a motion to adjourn.</p>

	<b>Motion by Larry Hayes to adjourn Second by Amy Bryant Motion Carried</b>
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The meeting adjourned at 7:20 PM

**Next Board Meeting: August 22, 2024**

Respectfully submitted,

Sylvia Jessup  
Secretary

Terry Daniels  
Staff Recorder

Board Members				<u>Staff and Guests</u>
<u>July 25, 2024</u>	<u>Present</u>	<u>Absent</u>	<u>Excused</u>	
Kevin Austin			X	Terry Daniels
Tom Bachmann	X			Dawn Cheek
Jim Brown	X			Janet Phillips
Amy Bryant	X			David Smith
Mickey Cartner	X			Kathy Payne
Brad Chandler			X	Crystal Williams
Cliff Collins	X			Jan Zachary
Kelly Craine	X			Tom Hazelwood
Pam Crouse	X			Drew Bowden
Benita Finney	X			Nate Steger
Eddie Harris	X			
Larry Hayes	X			
Debra Jessup	X			
Sylvia Jessup	X			
Larry Johnson	X			
Shelby King			X	
Richard Lasky			X	
Melissa Ledbetter			X	
Christie Paschall			X	
Joey Tilley	X			
Angie Walker			X	
Brent Ward	X			
Keith Wood			X	
Suzanne Wright	X			