



Setting Standards of Excellence in Public Service

**MINUTES
SPECIAL FINANCE AND ADMINISTRATION COMMITTEE MEETING
Tuesday, September 23, 2021 – 10 a.m.
Virtual Meeting**


1. Chair Hedberg called the meeting to order at 10:01 a.m. Board Secretary Sandra L. Janzen verified all committee members could hear one another and were able to identify the committee members by voice recognition/video image.

A quorum of the committee members, Chair Hedberg and Vice Chair Verbeke, was present via electronic conferencing software.

Staff present: Lugo, Bryant, Tomasulo, Pope, Janzen and Curtis.

Others present: Eide Bailly Partner/Chief Practice Officer Jessica Andersen.

2. There were no additions or deletions to the agenda. A motion was made by Vice Chair Verbeke and seconded by Chair Hedberg to approve the agenda. The agenda was approved unanimously. There were no public comments.
3. Eide Bailly Partner/Chief Practice Officer Jessica Andersen reviewed the draft audit highlighting that it was performed in accordance with government auditing standards resulting in a clean unmodified opinion. There were no disagreements with management through the process and the district's robust technology allowed all to meet and share screens to perform the necessary work during the pandemic. Ms. Andersen pointed out the sensitivity of the net pension liability and other post-employment benefits related to changes in the discount rate. Discussion ensued. Finance Manager Amy Pope and her team were commended for a job well done.
4. The next committee meeting is scheduled for December 8, 2021 at 9 a.m.
5. Chair Hedberg adjourned the meeting at 10:25 a.m.



Kathleen Coates Hedberg, PE, MPH - Chair

ATTEST:



Sandra L. Janzen, Secretary of the Board