

CALL TO ORDER

At 10:00 AM, Chairman Foster called the MLIRD June 23, 2015, Special Board Meeting of the Moses Lake Irrigation and Rehabilitation District to order. The record shows that all Board Members except Vice Chairman Bailey and Director Teals were present. General Manager, Chris Overland was present as well. Legal Counsel, Brian Iller attended the meeting via telephone. The record indicates that this meeting was recorded. The Pledge of Allegiance was then recited.

APPROVAL OF THE AGENDA

Chairman Foster called on the Board of Directors to approve the agenda. Director Perry then made a motion to approve the agenda. Director Dexter seconded the motion. The motion was then carried unanimously.

PRESENTATIONS

Exit Conference with the State Auditor's Office Representatives

Audit Manager – Brandi Pritchard
Assistant Audit Manager – Kathleen Lince
Audit Lead – Dmitriy Turchik

Kathleen Lince provided an introductory purpose for the Exit Conference, which was for SAO representatives to communicate the audit results to MLIRD. Housekeeping items were also referenced as having been passed along to General Manager, Chris Overland.

Dmitriy Turchik then spoke on the accountability audit report. He expressed that this report reflected the results of their independent accountability audit of the Moses Lake Irrigation & Rehabilitation District from January 1, 2013, through December 31, 2014. Audit areas that were examined were primarily procurement related and included; herbicide treatment, public works North Dam project contracts and equipment purchases.

The following reflects post-audit recommendation for the District:

- Provide adequate training for employees responsible for procurement compliance to ensure employees have complete understanding of applicable laws and regulations.
- Establish and follow written policies and procedures to ensure procurement laws are followed and appropriate selection method is used.
- Before accepting trade-in value for old equipment, the District should perform a market analysis to ensure it is receiving fair market value for surplus equipment with no loss of public funds.

Director Dexter had a question on one of the recommendations on how to provide adequate training for employees. Kathleen Lince said she would pass on some of their resources to General Manager, Chris Overland. Kathleen also stated that she would consult with their Irrigation Program Manager, Mark Rapozo to forward some additional resources to General Manager, Chris Overland that may help.

Dmitriy Turchik then said that they did issue a management letter during the last audit, and it was related to the procurement of purchases of the mobile home. He also stated that because they are issuing a finding over

procurement of purchases again, they consider this area as unresolved, and they will take a look at it again next year.

Dmitriy Turchik announced that the next audit for MLIRD will be conducted in 2016 and will cover the general areas of accountability for public resources for the fiscal year 2015.

ADJOURNMENT

The meeting was adjourned at 10:29 AM.

Jeffrey B. Foster, Chairman

Bill Bailey, Vice Chairman

Mary Perry, Director

Kris Dexter, Director

Richard Teals, Director

By: _____
Secretary to the Board of Directors

Transcribed By: _____