

Board of Crawford County Commissioners

Commissioners' Journal

2017, [FORTY-THIRD](#) MEETING

CRAWFORD COUNTY COURTHOUSE, COMMISSIONERS' BOARD ROOM

Girard, KS [Friday, June 9, 2017, 10:00 AM](#)

The Crawford County Board of Commissioners met pursuant to Kansas Statutes Annotated Chapter 19, Article 2, Section 18 in due and regular session with open doors. Commissioner Carl Wood served as the presiding officer.

Commissioner Jeff Murphy was in attendance.

County Clerk Don Pyle and County Counselor Jim Emerson were seated with the Board.

Chairman Wood led the pledge of allegiance.

UNDER THE HEADING BUSINESS FROM A PREVIOUS MEETING CONSENT AGENDA

On motion (17-202) of Commissioner Murphy and the second of Commissioner Wood that the consent agenda be approved including:

1. Approval of the [June 6, 2017](#) minutes of the Board of County Commissioners, and
2. Authorizing the Chairman to sign the previous week's vouchers.

Yeas: Commissioners Murphy and Wood

Nays:

Present but not voting:

Absent or not voting: Commissioner Moody

The motion prevailed and the consent agenda was approved.

SIGNING OF MOTIONS

The County Clerk presented the following motions for Commissioners' signatures:

Motion 17	199	That the consent agenda be approved including: Approval of the June 2, 2017 minutes
Motion 17	200	To approve the May 2017 Clerk's Report as presented
Motion 17	201	To recess this open session and go into a closed executive session for a period of not more than 15 minutes to discuss matters involving Non-Elected Personnel and to include the Board of County Commissioners and County Counselor Jim Emerson

UNDER THE HEADING NEW BUSINESS

Board of Crawford County Commissioners

PUBLIC HEARINGS AND OPENING OF ANNOUNCED BIDS MESSAGES FROM THE COUNTY LOCAL BOARD OF HEALTH MESSAGES FROM OTHER GOVERNMENTAL ENTITIES

Item One: Ms. Diana Hartog and Mr. Mark Lehman, Crawford County Conservation District addressing their budget for 2018. Mr. Lehman presented a copy of the Crawford County Conservation District 2018 Operations Fund Budget. He stated that the amount requested is the same as last year. He also stated that they will be losing a small amount in state funding this year but will be able to work it out without additional funds from the County. Mr. Lehman answered questions the Commissioners had on the budget. He informed the Commissioners that their agency has not increased their budget request in 8 years. Mr. Lehman explained the areas cut from the state funding. Mr. Wood asked about the RCD building in Chanute. Mr. Lehman explained the cost sharing agreement. There was a discussion on the septic system replacement program.

Board of Crawford County Commissioners

Crawford County Conservation District 2018 Operations Fund Budget

	Preceding Year Actual 2016 <small>Column 1</small>	Current Year Estimated 2017 <small>Column 2</small>	Proposed Budget 2018 <small>Column 3</small>	Adopted Budget 2018 <small>Column 4</small>
Expenditure Classifications:				
Salaries & Wages (gross)	\$ 32,886.00	\$ 33,672.00	\$ 35,356.00	\$ 35,356.00
Employee Benefits	\$ 11,753.09	\$ 12,340.74	\$ 12,957.77	\$ 12,957.77
Travel Expenses	\$ 3,032.30	\$ 3,183.92	\$ 3,343.12	\$ 3,343.12
Fixed Assets Purchases	\$ 3,141.73	\$ 3,298.82	\$ 3,463.86	\$ 3,463.86
Equipment & Building Maintenance	\$ 2,608.61	\$ 2,739.04	\$ 2,875.99	\$ 2,875.99
Information & Education	\$ 106.28	\$ 111.59	\$ 117.17	\$ 117.17
Other Administrative Expenses	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 53,528.01	\$ 55,346.11	\$ 58,113.91	\$ 58,113.91
Receipt Classifications:				
Cash on Hand, January 1*				
a. Checking Account	\$ 130,504.39	\$ 133,496.55	\$ 133,538.37	\$ 133,538.37
b. Savings/Investment Account	\$ -	\$ -	\$ -	\$ -
c. Petty Cash & Other Currency	\$ -	\$ -	\$ -	\$ -
County Appropriation - General Fund				
County Appropriation - Special Levy	\$ 33,912.00	\$ 33,912.00	\$ 33,912.00	\$ 33,912.00
County Appropriation - Other Funds	\$ -	\$ -	\$ -	\$ -
State Appropriation (matching funds)**	\$ 21,785.00	\$ 20,739.00	\$ 20,739.00	\$ 20,739.00
State Technical Assistance Funds	\$ -	\$ -	\$ -	\$ -
Interest	\$ 511.84	\$ 537.43	\$ 564.30	\$ 564.30
Stakes & Markers	\$ 190.00	\$ 199.50	\$ 209.48	\$ 209.48
Miscellaneous	\$ 121.33	\$ -	\$ -	\$ -
Transfer of Funds	\$ -	\$ -	\$ -	\$ -
Total Receipts	\$ 187,024.56	\$ 188,884.48	\$ 188,963.15	\$ 188,963.15
Less Total Expenditures	\$ 53,528.01	\$ 55,346.11	\$ 58,113.91	\$ 58,113.91
Cash on Hand, December 31	\$ 133,496.55	\$ 133,538.37	\$ 130,849.24	\$ 130,849.24

* The sum of Cash On Hand, January 1 must equal Cash On Hand, December 31 of previous year.

** NOTE: As per K.S.A. 2-1907c, if state appropriations are insufficient to match county funds (not to exceed \$25,000/district), distribution shall be prorated in proportion to eligible amount.

Please submit completed budget forms to the Division of Conservation (DOC) following district adoption of the final budget. If unable to do so by September 1, please contact the DOC.

Board of Crawford County Commissioners

County Certification to District

It is hereby certified that the commissioners of Crawford County, Kansas, have approved and certified to the county clerk a budget that includes an allocation of 0.00 from the county's general fund and /or \$ 33,912.00 from the special mill levy, in accordance with the provisions of K.S.A. 2-1907b (Conservation District Law), and \$0.00 from other funds for a total of \$ 33,912.00 for the Crawford County Conservation District for calendar year 2018.

Passed by the governing body, the 9th day of June, 2017.

County of Crawford, State of Kansas

Signed: Carl B Wood, Commission Chairperson

Attest: Dodd P. K., County Clerk

District Certification to Division of Conservation (complete after district adopts final budget)

In accordance with the provisions of K.S.A. 2-1907c (Conservation District Law); it is hereby certified that the commissioners of Crawford County, Kansas, have approved a total allocation of \$ 33,912.00 for the Crawford County Conservation District for calendar year 2018.

Financial assistance, so provided, will not be used to support discrimination on the basis of race, color, sex, religion, national origin or ancestry.

Budget for 2018 was adopted by the conservation district board, the 18th day of May, 2017.

Crawford County Conservation District

Signed: Mark Selma, District Chairperson

Attest Diana L. Hartog, District Secretary/Manager

Please submit completed budget forms with original signatures to the Division of Conservation (DOC) following district adoption of the final budget. If unable to do so by September 1, please contact the DOC.

On motion (17-203) of Commissioner Wood and the second of Commissioner Murphy to approve the Crawford County Conservation District 2018 Operations Fund Budget and authorize the Chairman to sign.

Yeas: Commissioners Murphy and Wood

Nays:

Present but not voting:

Absent or not voting: Commissioner Moody

The motion prevailed.

Board of Crawford County Commissioners

MESSAGES FROM THE PUBLIC
MESSAGES FROM APPOINTED OFFICIALS
MESSAGES FROM ELECTED OFFICIALS
PROCLAMATION AND ORDERS OF THE BOARD
NEW BUSINESS

Item One: Mr. Don Pyle presented the Contract for Single Audit Services from Diehl Banwart Bolton for the audit for the year ending December 31, 2016. Mr. Pyle stated that this contract is for the audit that was just completed and it is the same agreement as the last few years. Mr. Pyle discussed the amount charged for the audit. There was a discussion on keeping the current auditors or bidding the services out. Mr. Wood stated that he feels that Mr. Terry Sercer, the accountant that has worked on the County audit is doing a very good job and hates to change. The Commissioners will discuss this issue again at a later date.

Board of Crawford County Commissioners

Diehl Banwart Bolton

Certified Public Accountants PA

April 4, 2017

To the Crawford County Commissioners
Attention: Jim Emerson, County Counselor
Crawford County Courthouse
PO Box 249
Girard, Kansas 66743

Dear Jim,

Enclosed is a contract for our firm to audit the financial statements for Crawford County, Kansas for the year ended December 31, 2016. As shown on page 7, our fees to perform these services total \$26,265 which is 2% over our fee of last year. I always enjoy working on the County audit, and look forward to working with you, Don and Joe again this year. County employees are always very helpful and pleasant to work with.

Please present the contract at the next commission meeting for approval. If you have any questions regarding the contract, or any other matter, please feel free to contact me.

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs PA



Terence L. Sercer
Certified Public Accountant
TLS:gns
Enclosures

7 1/2 East Wall Street • P.O. Box 469 • Fort Scott, Kansas 66701
Phone (620) 223-4300 • Fax (620) 223-2242
www.cpadbb.com

Board of Crawford County Commissioners

**Diehl
Banwart
Bolton**

Certified Public Accountants PA

April 4, 2017

CONTRACT FOR SINGLE AUDIT SERVICES

To the Crawford County Commissioners
Attention: Jim Emerson, County Counselor
Crawford County Courthouse
PO Box 249
Girard, Kansas 66743

We are pleased to confirm our understanding of the services we are to provide to Crawford County, Kansas for the year ended December 31, 2016. We will audit the financial statement, including the related notes to the financial statement, which collectively comprise the basic financial statement of the Crawford County, Kansas as of and for the year ended December 31, 2016. The financial statement will be prepared in accordance with the regulatory basis of accounting in the format required by the **Kansas Municipal Audit and Accounting Guide (KMAAG)**. The regulatory basis of accounting provides for certain required supplementary information (RSI) to supplement the Crawford County, Kansas's basic financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- Summary of Expenditures – Actual and Budget, Regulatory Basis
- Schedule of Receipts and Expenditures – Actual and Budget, Regulatory Basis
- Summary of Receipts and Disbursements – All Agency Funds
- Schedule of Expenditures of Federal Awards

It is agreed that the basis of presentation of the financial statement will be in accordance with the regulatory basis of accounting in the format required by the **KMAAG**. It is further agreed that the City will pass a resolution to waive the requirements of law relating to the preparation of financial statements and financial reports that conform to generally accepted accounting principles as provided by K.S.A. 75-1120a(c).

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your basic financial statement is fairly presented, in all material respects, in conformity with the regulatory basis of accounting and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statement taken as a whole. The objective also includes reporting on-

- Internal control related to the financial statement and compliance with the provisions of laws, regulations, and contracts or grant agreements, noncompliance with which could have a material effect on the financial statement in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that the purpose of the report is solely to (1) describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the County Commissioners. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatement or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U. S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatement or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement or major programs. However we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of revenues and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statement and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statement and to preventing and detecting misstatement resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statement. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Crawford County, Kansas in conformity with the regulatory basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

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Girard, Kansas

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We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of accounting, and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statement to correct material misstatement and confirming to us in the written representation letter that the effects of any uncorrected misstatement aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on in when we start audit fieldwork.

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You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of other supplementary information, which we have been engaged to report on, in conformity with the regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statement with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of supplementary information in accordance with the regulatory basis of accounting; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting; (3) the methods of measurement or presentation has not changed from those used in the prior period except for the presentation changes required under the regulatory basis of accounting; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits attestations engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives sections of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including the financial statement, schedule of expenditures of federal awards, summary schedule of prior audit

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findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Diehl, Banwart, Bolton, CPAs PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation will be made available upon request and in a timely manner to oversight agencies, including the State of Kansas, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Diehl, Banwart, Bolton, CPAs P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oversight Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Disputes arising under this agreement (including the scope, nature and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

It is our understanding that your intent in engaging us is that the financial statement we render to you under this agreement will be made available to the State of Kansas Municipal Accounting Section. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm or corporation for any purpose not specified hereinabove. Consequently, no other person, firm or corporation is entitled to rely upon these professional services for any purpose without our express, written agreement. This engagement letter embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in accordance with the laws of the State of Kansas and may only be modified in writing signed by all the parties. It is agreed that venue and jurisdiction involving any matters arising out of this engagement letter is in the State of Kansas.

We expect to begin our audit in May 2017 and to issue our report by June 30, 2017. Terence L. Sercer, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses

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and are payable on presentation. We will perform the audit services for an amount not to exceed \$26,265 which includes out-of-pocket costs. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The following are examples of circumstances, which could result in an increase in fees:

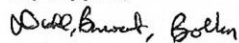
- a significant change in the amount or type of accounting records maintained,
- change in personnel with a corresponding change in level and quality of work performed,
- significant state and/or federal grants requiring additional audit work including a Single Audit,
- issuance of long-term debt not identified previously for the purposes of new financing or refund of previously issued long-term debt,
- change in audit or reporting requirements due to changes in the Kansas Municipal Audit and Accounting Guide, accounting principles generally accepted in the United States of America, or general accepted auditing standards
- evidence of potential fraud, resulting in additional auditing procedures

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Government Auditing Standards require that we provide you with access to our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report is located at our website as shown on the first page of this letter.

We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Very truly yours,




DIEHL, BANWART, BOLTON, CPAs PA

RESPONSE:

This letter correctly set forth the understanding of Crawford County, Kansas.

Signature: 
Chairman of the board of County Commissioners

Signature: 
County Clerk

On motion (17-204) of Commissioner Wood and the second of Commissioner Murphy to approve the Contract for Single Audit Services from Diehl, Banwart & Bolton for the Audit for the year ending December 31, 2016 and authorize the Chairman to sign.

Yeas: Commissioners Murphy and Wood

Nays:

Present but not voting:

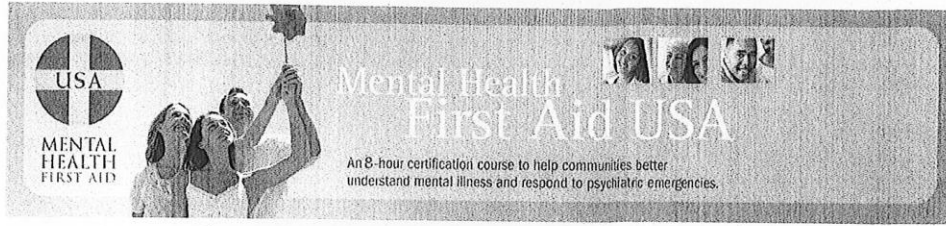
Absent or not voting: Commissioner Moody

The motion prevailed.

Board of Crawford County Commissioners

Item Two: Mr. Pyle reported on the LEPC meeting he attended. He stated that there was a presentation from Ms. Amy Glines from the Crawford County Mental Health Department about Mental Health First Aid which is a course to help people recognize individuals with mental illness or depression and it helps others to be able to intervene and get them help before further issues could take place. He said this course is being offered in July and she would be willing to offer shorter courses around the County departments. Mr. Pyle stated that he will send the information on this course to all the Elected Officials and Department Heads.

Board of Crawford County Commissioners



Mental Health First Aid 8-hour Course

www.MentalHealthFirstAid.org

Someone you know could be experiencing a mental illness or crisis. You can help them. You are more likely to encounter someone — friend, family member, coworker, neighbor, or member of the community — in an emotional or mental crisis than someone having a heart attack. Mental Health First Aid teaches a 5-step action plan to offer initial help to people with the signs and symptoms of a mental illness or in a crisis, and connect them with the appropriate professional, peer, social, or self help care. Anyone age 18 or older can take the 8-hour Mental Health First Aid course — first responders, students, teachers, leaders of faith communities, human resources professionals, and caring citizens.

Tuesday, July 18th, 2017

Course starts 8:00 am-5:30 pm. The course is \$25 due at enrollment.

Course is held at:

Pittsburg Fire Department

911 West 4th Street

Pittsburg, Ks 66762

Questions? Call 620-231-5130 Amy Glines

To register, please email the information below to aglines@cmhccc.org.

If you do not have access to email, mail this completed form and \$25 payment to:

CMHCCC
attn: Amy Glines
911 E. Centennial
Pittsburg, Ks 66762

Tuesday, July 18th, 2017

Name _____

Phone number, if any _____

E-mail address, if any _____

Occupation and employer name, if any _____

Brief description of why you're enrolling in the course: (examples: help family member or loved one, better serve clients/public with mental health issues, seeking general mental health information)

Item Three: Mr. Emerson stated that he and Mr. Pyle met with representatives of IMA Insurance Consulting Group. He stated that this company is doing the consulting work for the City of Pittsburg at the current time. Mr. Emerson stated that if the decision is made to change consulting groups, it needs to be done within the next couple of weeks. He gave the Commissioners some information on IMA. The Commissioners decided they will discuss this further when Commissioner Moody returns.

Board of Crawford County Commissioners

Item Four: Mr. Wood discussed the weekly insurance claims.

UNDER THE HEADING OLD BUSINESS

Item One: Mr. Emerson stated that he had received the bill on the new truck for Robert Gorentz, Maintenance Supervisor and it was decided to pay for the truck out of the Courthouse fund.

Item Two: Mr. Murphy discussed the applications for the Road & Bridge Administrator position vacancy and stated that he would like to start the interviews on Tuesday. It was decided to start the meeting on Tuesday, June 13 at 8:30 AM with Executive Sessions with Non- Elected Personnel from 8:30 AM to 10:00 AM and regular business beginning at 10:00 AM.

Item Three: Mr. Pyle discussed a conflict with the work sessions scheduled for June 20, 2017. It was decided to have a budget work session with Sheriff Dan Peak from 8:30 AM 9:00 AM, a work session with Brad Stroud Live Well Crawford County District to discuss the Watco trail from 9:00 AM to 10:00 AM and a budget work session with Robert Gorentz, Maintenance Supervisor from 10:00 AM to 10:20 AM on June 20, 2017. The regular session will begin at 10:20 AM that day.

EXECUTIVE SESSION

Item One: Commissioner Wood requested an executive session to discuss matters involving Non-Elected Personnel.

On motion (17-205) of Commissioner Wood and the second of Commissioner Murphy to recess this open session and go into a closed executive session for a period of not more than 15 minutes to discuss matters involving Non-Elected Personnel and to include the Board of County Commissioners, County Counselor Jim Emerson and John Macary, County Appraiser's Office.

Yeas: Commissioners Murphy and Wood

Nays:

Present but not voting:

Absent or not voting: Commissioner Moody

The motion prevailed.

The Commissioners went into Executive Session at 11:17 AM and reconvened the Open Session at 11:32 PM with no action taken except to go back into open session.

Item Two: Commissioner Wood requested an executive session to discuss matters involving Non-Elected Personnel.

On motion (17-206) of Commissioner Wood and the second of Commissioner Murphy to recess this open session and go into a closed executive session for a period of not more than 15 minutes to discuss matters involving Non-Elected Personnel and to include the Board of County Commissioners, County Counselor Jim Emerson and John Macary, County Appraiser's Office.

Board of Crawford County Commissioners

Yeas: Commissioners Murphy and Wood

Nays:

Present but not voting:

Absent or not voting: Commissioner Moody

The motion prevailed.

The Commissioners went into Executive Session at 11:33 AM and reconvened the Open Session at 11:45 AM with no action taken except to go back into open session.

UNDER THE HEADING FUTURE BUSINESS AND ANNOUNCEMENTS

FUTURE BUSINESS:

June 13, 2017 – The Commission Meeting will start at 8:30 AM with Executive Sessions with Non- Elected Personnel from 8:30 AM to 10:00 AM and regular business beginning at 10:00 AM.

June 20, 2017 – 8:30 AM to 9:00 AM Budget Work Session with Sheriff Dan Peak.

June 20, 2017 – 9:00 AM to 10:00 AM Work Session with Live Well Crawford County Director Brad Stroud to discuss the Watco Trail.

June 20, 2017 – 10:00 AM to 10:20 AM Budget Work Session with Maintenance Supervisor Robert Gorentz.

June 20, 2017 – The Regular Session will begin at 10:20 AM.

ANNOUNCEMENTS:

UNDER THE HEADING MOTION TO ADJOURN

MOTION TO ADJOURN

Item One: Adjournment

On the motion of Commissioner Wood and the second of Commissioner Murphy to adjourn the [June 9, 2017](#) meeting of the Board of Crawford County Commissioners at 11:09 AM and to reconvene at the next regularly scheduled time with open doors.

Yeas: Commissioners Murphy and Wood

Nays:

Present but not voting:

Absent or not voting: Commissioner Moody

The motion prevailed.

In Testimony whereof, I have hereunto set my hand and caused to be affixed my official seal and submitted these minutes for the approval of the Board of Crawford County Commissioners.

Board of Crawford County Commissioners

Don Pyle
County Clerk

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This submission completed at the Crawford County Courthouse in Girard.
[Taken BKW 06/9/17 11:50 AM/amended BKW 6/12/17 3:30 PM](#)