

COLUMBIA COUNTY HEALTH DISTRICT
BOARD OF TRUSTEES MEETING

MINUTES

July 8, 2015

The Board of Trustees for the Columbia County Health District met in scheduled session with Commissioner Anthony Hyde, Commissioner Henry Heimuller and Commissioner Earl Fisher, together with Sarah Hanson, County Counsel and Jan Greenhalgh, Board Office Administrator.

Commissioner Heimuller called the meeting to order.

MINUTES:

Commissioner Fisher moved and Commissioner Hyde seconded to approve the minutes of the March 18, 2015 CHD Board meeting. The motion carried unanimously.

BILLS TO BE PAID:

After reading of the bill(s), Commissioner Hyde moved and Commissioner Fisher seconded to approve payment of the following:

- McNulty Water PUD: **\$62.78;**
- Mersereau Shannon: **\$450.00;**
- WHA Insurance: **\$558.60**

The motion carried unanimously.

FINANCIAL REVIEW OPTIONS:

Jennifer Cuellar, Finance Director, was present to discuss some options for financial review of the Columbia Health District that the Board had requested some weeks ago. She gave the Board a handout detailing 4 possible options as follows: **1)** Audit services completed by Polly Rogers - this would provide an opinion on the basic financial statements and any related internal control recommendations - cost of \$6,800; **2)** Review of Financial Statements - this is a lower level than an audit, consisting primarily of analytical procedures (year-to-year comparisons, ratio Analysis), rather than testing of transactions that occur in an audit and a letter would tell the Board if anything came to their attention that leads them to believe that the financial statements could be materially misstated, cost of \$4,800; **3)** Agreed Upon Procedures - Polly Rogers would provide a letter stating that they conducted specific tests and give the Board the results of those tests. The costs of this service could vary depending on how many procedures they were asked to conduct. There would not be financial statements issued with this

option - cost between \$2,000 - \$3,600; and **4) Compilation** - this type of service entails preparing the financial report without giving any assurance whatsoever on the fair presentation of those statements. There would be no testing of transactions like we do in an audit, no analytical procedures like we do in a review and no assessment of controls or risks - cost of \$2,000.

Commissioner Heimuller asked if Option 1 would give a complete audit of everything since the county took over as Trustees for the district - since the inception. Jennifer explained that Option 1 would be the most comprehensive with the addition of Option 3. After discussion, ***Commissioner Hyde moved and Commissioner Fisher seconded to approve Option 1, with the addition of Option 3 for an approximate cost of \$7,700. The motion carried unanimously.***

UPDATE ON CLOSE-OUT TIME LINE:

While present, Jennifer talked about the closeout time line for CHD. When this was discussed some months ago, it was not known when the court decisions would be finalized. It appears that has now run its course and Jennifer believes they can be ready to process refunds to the taxpayers by this October. The refund would be in the form of a credit on the property tax statement. Discussion was held on the details.

Commissioner Fisher asked, with the tax dollars being taken care of, what is the status of the actual property. Sarah stated that she is working on that and sees it as simple as quit claim deed to the City of St. Helens. This should be done prior to September. Commissioner Heimuller wanted to make sure that the city is made aware that the County Road Department has some barriers at the Millard Road property that need to be returned to the County once the city takes ownership.

Commissioner Fisher mentioned that there continues to be some individuals who claim to be the Trustees of the district. He asked if there is a statute that addresses people that are falsely claiming to represent the district. Sarah explained that there is a criminal statute that deals with impersonation of a public official. The premise is that a person would have to be impersonating a public official with the intent to commit fraud. The case now is that the Board of Commissioners are the Trustees of the Columbia Health District for purposes of winding it down. Those persons in question are purporting to still be the Health District Board members. That district dissolved and she believes that the correct analysis is that there is no longer a Board because that district was dissolved. They would most likely continue to make the argument that they are still the Board of Trustees.

Commissioner Heimuller stated that those in question still have a listing on the CHD property, as the Trustees, and perhaps a letter should be sent to the realtor to cease and desist. The prior board continues to try to take action as it relates to CHD issues. Sarah confirmed that she has sent a letter for reimbursement for court costs but has not received any response as of yet.

Sarah suggested that the Board hold a monthly CHD meeting to keep abreast of all issues dealing with the closeout of the Columbia Health District.

There was no Executive Session held.

With nothing further coming before the Board, the meeting was adjourned.

Dated at St. Helens, Oregon this 8th day of July, 2015.

NOTE: An audio tape of this meeting is available for purchase by the public or interested parties.

BOARD OF COUNTY COMMISSIONERS, sitting as
the Trustees for the Columbia Health District

By: _____
Anthony Hyde, Chair

By: _____
Henry Heimuller, Commissioner

By: _____
Earl Fisher, Commissioner

By: _____
Jan Greenhalgh
Board Office Administrator