



## LOWER PLATTE SOUTH natural resources district

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### Memorandum

**Date:** October 16, 2020  
**To:** Each Director  
**From:** Paul D. Zillig, General Manager  
**Subject:** Finance & Planning Subcommittee Meeting Minutes

The Finance & Planning Subcommittee met at 5:30 pm on Tuesday, October 13, 2020. Subcommittee members attending the meeting in the NRD Office included Dan Steinkruger, Greg Osborn, and Luke Peterson. Subcommittee members participating via video/teleconference included Vern Barrett, Tom Green, Ray Stevens, and Gary Hellerich. Other Directors participating via video conference included Larry Ruth and Deborah Eagan. Others participating via video conference included Kathy Spence, Steve Seglin, and Corey Wasserburger. Others present included Peter Fellers of HBE, Nathan Kuhlman, and myself.

Steinkruger opened the meeting, welcomed all those participating and reported that the first item on the agenda was a report on the FY 2020 Audit. Peter Fellers of HBE reviewed a preliminary copy of the FY 2020 Financial Statements and Independent Auditor's Report as of the end of the fiscal year. Feller's report included an overview of the Independent Auditor's Report, that Management provided a Discussion and Analysis, the basic Financial Statements, required Supplementary Information, Supplementary Information/Schedules, the Independent Auditor's Report on Internal Control and Compliance, and Schedules of Control Deficiencies, Responses, and a Summary Schedule of the FY 2019 findings. Fellers referred to the audit as a "clean" audit and pointed out that detailed information on the District's current internal control utilized, provided by Spence/staff, resulted in the FY 2019 significant deficiency of a lack of segregation of duties had been corrected and is not listed as a deficiency in the FY 2020 Audit.

Fellers also reviewed the District's representation letter from Management (attached) confirming our responsibilities for financial statements and the information provided. Feller also reviewed their letter to the Board on the audit.

The Subcommittee had several questions concerning the audit and letters, and discussed with Fellers HBE's findings. A copy of the final audit will be attached to the minutes and available on the NRD website.

It was moved by Osborn, seconded by Stevens, and unanimously approved by the Subcommittee to **recommend the Board of Directors accept the Fiscal Year 2020 Financial Statements and Independent Auditor's Report.**

Steinkruger reported that at the last Subcommittee meeting they discussed the need to include more information to the Directors/public on credit card expenditures. The Subcommittee asked myself to meet with Spence and report back. I reported that we looked at a number of options and my recommendation would be to add an additional page to the monthly expenditures solely for a breakdown of the credit card/VISA expenditures and include this in our monthly financial report that is included with the Board Meeting materials and on the website. Please find attached a copy of the proposed "VISA Breakdown list of September 2020". The Subcommittee directed staff to make that change in the materials for the upcoming Board Meeting materials.

The final item on the agenda was a request by Chair Ruth to discuss with the Subcommittee improvements to NRD Planning documents, in regard to our actions that are related to changes in climate. Ruth reported that he feels we need to improve our recognition, documenting, and reporting of all that we do and clearly attribute it to our efforts in the adaptation to and mitigation of changes in climate. The Subcommittee discussed the need to do this, take into account the positive effect of many of our our conservation programs, continue to adjust to change, and assist our landowners/residents with preparing for changes. Staff will work with Ruth on the steps we can take.

There being no further business the meeting adjourned at 6:40 pm.

PDZ/pz

pc: Peter Fellers, HBE  
Steve Seglin  
Corey Wasserburger