

July 29, 2021

NOTICE OF SPECIAL COMMISSIONERS COURT MEETING

Notice is hereby given that the Erath County Commissioners Court will meet in **SPECIAL SESSION** on **Monday, August 2, 2021 at 9:00a.m.** in the **2nd floor Commissioner's Courtroom** at the **Erath County Courthouse, Stephenville, Texas** to consider the following agenda items for discussion and possible action:

1. Budget workshop.
2. Discussion and action to approve service agreement with independent temporary accountants to reconstruct bank reconciliations from Oct. 1, 2019 through September 30, 2020.
3. Pct. 3 requests permission to purchase a steel wheel roller through an approved government vendor.
4. Closed Executive Session in Accordance with the Open Meeting Act, *Tex. Govt. Code 551.071 through 551.086*, to discuss:
 - a. Personnel
 - b. Legal Matter
 - c. Real Estate
 - d. Reconvene
5. Discuss any new business.
6. Adjourn.


COUNTY JUDGE
ERATH COUNTY, TEXAS



POSTED

_____ A.M. 1:54 P.M.

JUL 29 2021

**GWINDA JONES, COUNTY CLERK
ERATH COUNTY, TEXAS**

By _____ CW Deputy

Erath County Reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed, as authorized by the Texas Government Code, §551.071 (Consultation with Attorney), subsection 551.071(2) (Consultation with Attorney on legal matters that are not related to litigation), §551.072 (Deliberations regarding Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Personnel or Devices), §551.087 (Economic Development), §551.088 (Deliberation regarding Test Item), and 551.089 (Deliberation regarding Security Devices or Security Audits).

Commissioner's Court
Special Meeting
August 2, 2021
9:00 a.m.
Commissioners' Courtroom 2nd Floor - Courthouse

Present:

Commissioner Precinct #1 – Dee Stephens - Present

Commissioner Precinct #2 – Albert Ray - Present

Commissioner Precinct #3 – Joe Brown - Present

Commissioner Precinct #4 – Jim Buck - Present

County Judge, Alfonso Campos

County Clerk, Gwinda Jones was absent. Chief Deputy, Pauline Duke took minutes.

Others present in the courtroom: See attached roster

Number 2021-231

Motion: to recess until 1:30 p.m. for funeral

Made By: Commissioner Buck

Second By: Commissioner Brown

Ayes: Stephens X Ray X Brown X Buck X Judge Campos X

Noes: None

Motion Carried

1:30 p.m. Courtroom 2nd Floor

Number 2021-232

Motion: To reconvene

Made By: Commissioner Ray

Second By: Commissioner Stephens

Ayes: Stephens X Ray X Brown X Buck X Judge Campos X

Noes: None

Motion Carried

Agenda Item #1 Budget Workshop - pass

Agenda Item #2

Number 2021-233

Motion: Enter into a service agreement for temporary accountants, first choice will be Laurie Uy and 2nd we will be calling on Fisher.

Made By: Commissioner Ray

Second By: Commissioner Buck

Ayes: Stephens X Ray X Brown X Buck X Judge Campos X

Noes: None

Motion Carried

***See letter from County Auditor**

***From list of 6 temporary accountants**

Agenda Item #3

Number 2021-234

Motion: To Allow Precinct 3 to purchase a steel wheel roller through an approved government vendor

Made By: Commissioner Ray

Second By: Commissioner Buck

Ayes: Stephens X Ray X Brown X Buck X Judge Campos X

Noes: None

Motion Carried

Agenda Item #5 New Business

Present New Emergency Management Officer – Cindy Smith

1:55 p.m.

Agenda Item #4

Number 2021-235

Motion: To recess for 5 minutes, then go downstairs to commissioner's conference on the 1st Floor

Made By: Commissioner Stephens

Second By: Judge Campos

Ayes: Stephens X Ray X Brown X Buck X Judge Campos X

Noes: None

Motion Carried

2:00 p.m. 1st Floor

Number 2021-236

Motion: To reconvene

Made By: Commissioner Stephens

Second By: Commissioner Buck

Ayes: Stephens X Ray X Brown X Buck X Judge Campos X

Noes: None

Motion Carried

Agenda Item #4 Budget Workshop

***Discussed various budget items / No action taken**

Motion To Adjourn:

Made By: Commissioner Buck

Second By: Commissioner Brown

All Ayes Meeting Adjourned At 3:11 p.m.

STATE OF TEXAS

COUNTY OF ERATH

The above and foregoing is a true and complete copy of the minutes taken in my capacity as County Clerk of the Commissioners Court of Erath County, Texas, at the time and place heretofore set forth.

DATED at Stephenville, Texas, this 2nd day of August, 2021.

ATTESTED BY:

GWINDA JONES, Erath County Clerk

A handwritten signature in cursive script, reading "Gwinda Jones", is written over a horizontal line. The signature is positioned below the typed name "GWINDA JONES, Erath County Clerk".



ERATH COUNTY AUDITOR

100 West Washington Suite
Stephenville, Texas 76401

Phone: 254-965-1425
Fax: 254-965-1401

RE: Financial Condition

August 2, 2021

District Judge Jason Cashon
Commissioners Court Erath County

As of August 2, 2021, the outside audit firm of BMY CPAs is unable to complete the audit for the period ending September 30, 2020 and issue the required annual Independent Auditor's Report due June 30, 2021.

Extensions have been granted by the Attorney General's Office for the outside audit to be completed by August 31, 2021. It is doubtful the bank reconciliations will be reworked by that date and the County Auditor's office will attempt to get another extension.

The condition hindering the completion of the audit is a result of bank reconciliations from October 31, 2019 through September 30, 2020 containing numerous errors and omissions.

To rectify this situation and enable BMY to complete the audit and issue a report, all bank statements for the period cited above will need to be reconstructed from the beginning and in a manner suitable for audit.

The County Commissioners have agreed to hire outside accountants to perform the reconstruction process for the County Treasurer. The process will entail reperforming detailed bank reconciliations on every bank account from October 2019 through September 2020. The outside accountants will be provided a private office or workspace in the county and may also perform work remotely if possible to save travel time and money for the county.

The outside accountants will work in conjunction with the county offices and will coordinate their requests for data with the County Auditor and County Treasurer. Each of those offices will provide work documents to the outside accountants as needed to reconstruct the bank reconciliations. When items are identified in the bank reconciliations that need correcting, journal entries will be prepared and submitted to the County Auditor for review. Once deemed appropriate, the reconstructed reconciled bank statements will be given to BMY to review so they can complete the audit and issue their opinion on the County's financial condition.

Kent Reeves
Erath County Auditor