



COUNTY OF HANOVER
FINANCE COMMITTEE

To: File

From: Jacob Sumner, Director of Finance and Management Services

Re: BOS Finance Committee Meeting Summary – 6/10/2020

Meeting date: 6/10/2020

Attendees:

Committee Members:

Canova Peterson, Finance Committee Chairman, Board of Supervisors
Faye Prichard, Board of Supervisors

<p>Staff: Cecil R. Harris, County Administrator Kathy Seay, Deputy County Administrator Jacob Sumner, Director of Finance</p> <p>Additional Attendees: Sean Davis, Board of Supervisors Lauren Null, Finance Division Director</p>	<p>Presenters: Rob Churchman, Partner, Cherry Bekaert Greg Miller, Audit Manager, Cherry Bekaert Angela Baxter, Internal Audit Director</p>
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Agenda:

- Internal Audit Annual Report
- External Auditors
- Closed Session – Section 2.2-3711(A)(1) of the Code of Virginia

Discussion: Call to Order at 3:30 p.m.; Adjourned at 4:48 p.m.

- 1. Internal Audit Annual Report:** Angela Baxter presented the FY20 Internal Audit Annual Report. The FY20 Annual Report includes the status of the Internal Audit Department's objectives, hotline activity and special projects. In a review of detailed FY20 audit results, Ms. Baxter noted Internal Audit issued five audit reports and twenty-seven suggestion memorandums. In addition, the department provided external audit support for completion of the Comprehensive Annual Financial Report resulting in \$9,975 General Fund savings.
- 2. External Auditors:** Cherry Bekaert Partner, Rob Churchman, and Audit Manager, Greg Miller, presented the FY2020 audit planning presentation to the Finance Committee. A summary of Cherry Bekaert's audit requirements and engagement team, as well as, required communications of Cherry Bekaert's responsibilities and Cherry Bekaert's audit

approach and methodology were discussed. Mr. Miller discussed the firm's approach to auditing remotely in recognition of the COVID-19 social distancing requirements.

3. **Closed Session – Section 2.2-3711(A)(1) of the Code of Virginia:** After the presentations from Internal Audit and Cherry Bekaert, the Finance Committee went into Closed Session for discussion of personnel matters related to the Hanover County Finance and Management Services Department and the County Administrator's Office, as well as, the Hanover County Internal Audit Department. Motion by Mr. Peterson, second by Ms. Prichard.