

Richland County

Finance & Personnel Standing Committee

December 28, 2023

NOTICE OF MEETING

Please be advised that the Richland County Finance and Personnel Standing Committee will convene on Tuesday, January 2, 2024 at 5:15 p.m. in the Richland County Board Room of the Courthouse at 181 West Seminary, Richland Center, WI 53581.

Information for attending the meeting virtually (if available) can be found at the following link:

<https://administrator.co.richland.wi.us/minutes/finance-personnel/>

If you have any trouble accessing the meeting, please contact MIS Director Barbara Scott at 608-649-5922 (phone) or barbara.scott@co.richland.wi.us (email).

Amended Agenda

1. Call To Order
2. Roll Call
3. Proof Of Notification
4. Approval Of Agenda
5. Approval Of December 5th Minutes
6. Public Comment

Financial

7. Discussion & Possible Action: Resolution Authorizing The Joint Ambulance Committee To Purchase A Used Ambulance To Replace Its Oldest Ambulance
8. Discussion & Possible Action: Approve Letter Of Engagement From Johnson Block For 2023 County Audit Services

Personnel

9. Discussion & Possible Action: Approval Of Parks, Trails, & Maintenance Technician Position
10. Discussion & Possible Action: Approval Of MIS Assistant Position And Job Description
11. Discussion & Possible Action: Establishment Of The Salary For The County Clerk, County Treasurer And Register Of Deeds For the 2025 - 2028 Term

Closing

12. Future Agenda Items
13. Adjournment

A quorum may be present from other Committees, Boards, or Commissions. No committee, board or commission will exercise any responsibilities, authority or duties except for the Finance and Personnel Standing Committee.

CC: Committee Members, County Board, Department Heads, Richland Observer, WRCO, Valley Sentinel, Nova Video, and Courthouse Bulletin Board

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Finance & Personnel Standing Committee

December 5, 2023

The Richland County Finance and Personnel Standing Committee convened on Tuesday, December 5, 2023 in person and virtually at 5:15 PM in the County Boardroom of the Richland County Courthouse.

Call To Order: Committee Chair Brewer called the meeting to order at 5:15 PM.

Roll Call: Clerk Kalish conducted roll call. Committee members present: County Board Supervisors Steve Carrow, Marty Brewer, Gary Manning, Timothy Gottschall (joined at 5:19 PM), David Turk, Steve Williamson, Marc Couey, and Julie Fleming. Committee members absent: County Board Supervisor(s) Luck.

Proof Of Notification: Clerk Kalish confirmed the meeting had been properly noticed.

Approval Of Agenda: Motion by Couey second by Manning to approve agenda. Motion carried and agenda declared approved.

Approval Of November 7th Minutes: Hearing no additions or corrections, Committee Chair Brewer declared the November 7, 2023 minutes approved as presented.

Public Comment: None present for Public Comment.

Closed Session — The Chair May Entertain A Motion To Enter Into Closed Session Pursuant Of Wisconsin State Statute 19.85(1)(C): Considering Employment, Promotion, Compensation Or Performance Evaluation Data Of Any Public Employee Over Which The Governmental Body Has Jurisdiction Or Exercises Responsibility – County Administrator Performance Evaluation: Motion by Manning second by Couey to convene in to Closed Session. Motion unanimously carried at 5:19 PM.

CLOSED SESSION

Open Session reconvened at 6:05 PM.

Possible Action On Items Discussed In Closed Session: Motion by Turk second by Manning to approve sections 3A (salary increase of \$5,000), 3B (2024 salary increase equal to that of other County employees), and 4 (salary review at 12 months of service) of the County Administrator's contract. Motion carried.

Discussion & Possible Action: Legal Review Of Board Rules, Personnel Policy, And Committee Structure: Administrator Pesch noted the need for a legal review of the County's Rules of the Board, Personnel Policy, and the committee structure to ensure the county is acting in accordance with any applicable state laws. Attorney Windle stated he supported the legal review. Motion by Couey second by Gottschall to approve Administrator Pesch to consult with Andy Phillips from WCA for legal review of the County's Rules of the Board, Personnel Policy, and committee structure. Motion carried. Consultant Hochkammer noted it would be most beneficial to have the review completed before the next session begins.

Discussion & Possible Action: Resolution Amending Resolution 14-149 (amended) Relating To Making Changes In How Ambulance Service Is Provided By The County: Administrator Pesch reviewed information regarding the hiring of EMTs. Motion by Couey second by Turk to approve resolution amending

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Resolution 14-149 (amended) relating to making changes in how ambulance service is provided by the county. Motion carried and resolution forwarded to County Board for full approval.

Discussion & Possible Action: Resolution Approving Three New Members To The Nutrition Advisory Committee Effective August 1, 2023: Health & Human Services Director Tricia Clements noted that said Nutrition Advisory Council committee appointments were approved by the Nutrition Advisory Council on 6/7/2023 but never forwarded to County Board for final approval. Motion by Couey second by Carrow to approve three new members to the Nutrition Advisory Council effective August 1, 2023. Motion carried and resolution forwarded to County Board for full approval.

Discussion & Possible Action: Approve County Position Reclassifications, New Positions, Job Descriptions, Premium Pay, And Updates To Addendums Of The County Employee Handbook: Administrator Pesch reviewed the following requests for position reclassifications, new positions, job descriptions, premium pay amounts, and updates to addendums of the county employee handbook:

Administration:

Payroll and Benefits Administrator:

-From Grade H \$ 24.96-\$27.74/ hr. (\$51,916.80- 57,699.20 annual) to

-Grade I \$26.99-\$29.99/ hr. (\$56,139.20 – 62,379.20 annual)

Increase of \$4,224.40- \$4,680.00 Annually

Ambulance Service:

-Flat rate for Ambulance Pd on call- \$1.50 during the week and \$3 for holiday and weekend

-EMT position and pay at Grade B \$14.86-\$16.52/ hr.

Detention Center:

Jail Administrator- Grade L- \$33.10-\$36.78/ hr. (\$68,848.00- \$76,502.40 annual)

Highway:

Highway Office Manager:

-From Grade H \$ 24.96-\$27.74/ hr. (\$51,916.80- 57,699.20 annual) to

-Grade I \$26.99-\$29.99/ hr. (\$56,139.20 – 62,379.20 annual)

Increase of \$4,224.40- \$4,680.00 Annually

MIS:

MIS Director

-From a grade M \$35.12- \$39.03/ hr. (\$73,049.60 – 80,011.50) to

-Grade N \$37.16-\$41.29/ hr. (\$77,292.80- \$85,883.20)

Increase of \$4,243.20- \$5871.70 Annually

Health & Human Services:

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Family Preservation Worker:

- Creation of Family Preservation Worker position at Grade F (currently a contracted position but will now be a County employee)

Pine Valley:

Administrative Assistant (Accounting) retitled to Business & Financial Services Manager-

-From Grade H at \$29.47-\$30.69/hr (\$61,297.60- \$63,835.20 annual) to

- Grade J at \$35.00- \$36.46/ hr (\$72,800 -\$75,836.80 annual)

Increase of \$11,502.80- \$12,001.60 Annually

Assisted Living Nurse Supervisor

- Approve Job Description (position in existence since 2016 but no job description on file)

Premium Pay for Certified Nursing Assistants, Licensed Practical Nurse, and Registered Nurse

CNA: \$3.00 more per hour above Step 8

LPN: \$4.00 more per hour above Step 8

RN: \$4.00 more per hour above Step 8

Vacation Policy:

PV Addendum currently reads:

“All vacation time shall be taken in no less than one two (2) hour increments and must be used within 18 months following the employee’s anniversary date. Vacation time not taken in accordance with this paragraph is forfeited.”

Amend PV Addendum to the County Employee handbook to align with Handbook of Personnel Policies and Work Rules of Richland County which states the following:

“Vacation must be used within Eighteen (18) month following the employee’s anniversary date. Employees that have reached the 15-year service mark will receive payout of up to one (1) week that is not used by 18 months. The County Administrator is authorized to extend this deadline if the employee has been unable to take their accrued vacation within 18 months due to unforeseen circumstances. Vacation time not taken in accordance with this paragraph is forfeited.”

Maintenance Workers:

Amend the PV Addendum which currently reads:

“Maintenance Workers whose shift begins at or after 2:00 p.m. receive a premium of 25¢ per hour and if Maintenance Worker shift begins at or after 10:00 p.m. receive a 30¢ per hour premium added to the base rate.”

To the following:

“Maintenance workers whose shift begins at 2:00 PM or after, a shift differential of \$1.50/hour”

Motion by Gottschall second by Couey to approve county position reclassifications, new positions, job

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descriptions, premium pay, and updates to addendums of the county employee handbook as presented. Motion carried and item forwarded to County Board for full approval.

Discussion & Possible Action: Resolution Approving Richland County To Enter Into A Contract With Deepseas Cyber Security Services For Endpoint And Network Monitoring Using Carbon Black XDR For A Total Cost Of \$45,273.60 Annually: MIS Director Scott provided background on the reason for purchase and that less computers will be purchased to account for the unexpected expense. Motion by Manning second by Williamson to approve Richland County to enter into a contract with Deepseas cyber security for endpoint and networking monitoring using Carbon Black XDR for a total cost of \$45,273.60. Motion carried and resolution forwarded to County Board for full approval.

Discussion & Possible Action: Employee Uniform Allowance: Administrator Pesch reviewed the current practices relating to the employee uniform allowance and noted the taxable nature of these purchases. Sheriff Porter stated this item was reviewed at the last Public Safety Standing Committee and the decision on how to manage employee uniform allowances was left open to accommodate whatever process worked best for those involved. Discussion occurred regarding the method used to account for and track employee uniform purchases. Administrator Pesch offered a few different ways to manage the employee uniform allowance process. Motion by Turk second by Couey to approve \$250 taxable payouts on 6/1/24 and 12/1/2024 and sunset current employee uniform allowance on 1/1/2025. Motion carried and item forwarded to County Board for full approval.

Discussion & Possible Action: Approve Contract For Richland County Extension Services: Administrator Pesch noted that she requested this item go before the Finance & Personnel Standing Committee given she is new to her position and the amount of the contract. Motion by Turk second by Carrow to approve the contract between Richland County and the University of Wisconsin System Board of Regents for Extension Services. Motion carried.

Future Agenda Items:

Brewer: UW Extension Services

Adjournment: Motion by Manning second by Couey to adjourn. Motion carried and meeting adjourned at 7:01 PM.



Derek S. Kalish
Richland County Clerk

RESOLUTION NO. 24 - _____

A Resolution Authorizing The Joint Ambulance Committee To Purchase A Used Ambulance To Replace Its Oldest Ambulance.

WHEREAS, the Joint Ambulance Committee is looking to replace its oldest ambulance and the Committee is recommending, as a cost-saving measure, that it be authorized to purchase a used ambulance, at a cost not to exceed \$45,000, as opposed to purchasing a new ambulance which would likely cost around \$250,000.00, and,

WHEREAS, the Joint Ambulance Committee is requesting authorization from the County Board to purchase a used 2006 ambulance from the Muscoda Rescue Squad and the Committee is presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that authority is hereby granted for the Joint Ambulance Committee to purchase said used ambulance using funds in the Ambulance Outlay Account Fund 16, and,

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES _____ NOES _____

RESOLUTION _____

DEREK S. KALISH
COUNTY CLERK

RESOLUTION OFFERED BY COUNTY BOARD
MEMBERS OF THE JOINT AMBLANCE COMMITTEE
(15 NOVEMBER 2023)

	FOR	AGAINST
KERRY SEVERSON	X	
JULIE FLEMING	X	

DATED: JANUARY 16, 2024

Approved/Denied at Finance & Personnel on 02 January 2024

Richland County Committee

Agenda Item Cover

Agenda Item Name:

Department	County Administrator	Presented By:	Candace Pesch, County Administrator
Date of Meeting:	02 January 2024	Action Needed:	Vote Of Approval
Disclosure:	Open Session	Authority:	Rule #14
Date submitted:	26 December 2023	Referred by:	Administrator Pesch
Action needed by no later than (date)	02 January 2024	Resolution	Not Applicable

Recommendation and/or action language: Approve letter of engagement with Johnson Block and Company to complete Richland County's 2023 financial audit.

Background: Richland County has engaged with Johnson Block for the past several years in the review, audit, and reporting of the Richland County financial position, compliance, and processes.

It is recommended that Richland County continue to utilize auditing services offered by Johnson and Block for completion of the 2023 financial audit.

Attachments and References: Richland County 2023 Engagement Letter

Financial Review: Estimated costs for all county audits are approximately \$55,000.

(please check one)

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	Funds 10 – 61 – 71
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input type="checkbox"/>	No financial impact		

Department Head

Administrator, Candace Pesch

Recommended Cover Letter



December 20, 2023

County Administrator
and Members of the Finance Committee
Richland County
P.O. Box 310
Richland Center, WI 53581

Enclosed is an engagement letter to perform audit and accounting services for Richland County, Wisconsin for the year ending December 31, 2023.

Please obtain signatures for the engagement letter where indicated and return it to us. Please feel free to contact our office should there be questions on this or any other matter. We appreciate the County's confidence in our firm and look forward to working with you again.

Sincerely,

A handwritten signature in black ink that reads "Carrie Leonard".

Carrie Leonard, CPA

Enclosure



December 20, 2023

Finance Committee of the Richland County Board of Supervisors and County Administrator
Richland County
P.O. Box 310
Richland Center, WI 53581

We are pleased to confirm our understanding of the services we are to provide for Richland County, Wisconsin for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Richland County, Wisconsin as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Richland County, Wisconsin's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Richland County, Wisconsin's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Local Retiree Life Insurance Fund Schedules
2. Budgetary Information
3. Wisconsin Retirement System Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Richland County, Wisconsin's financial statements. We will subject the following supplementary information auditing procedures applied in our audit of the financial statements 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements and in a separate written report accompanying our auditor's report on the financial statements (for the schedules of expenditures of awards):

1. Schedules of Expenditures of Federal and State Awards
2. Combining Financial Statements

Audit Scope and Objectives (Continued)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control related to the financial statements and compliance with provision of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards 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) and the State Single Audit Guidelines.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; 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; the provisions of the Uniform Guidance, and the State Single Audit Guidelines and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and the State Single Audit Guidelines, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are 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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Continued)

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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on 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. 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 later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Material misstatement of financial statements due to fraud
- Improper revenue recognition
- Lack of segregation of duties
- Incomplete additions and disposals of general fixed assets

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. 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*.

Audit Procedures - Internal Control (Continued)

As required by the Uniform Guidance and State Single Audit Guidelines, 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 with compliance requirements applicable to each major federal or state 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 and State Single Audit Guidelines.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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*, the Uniform Guidance, and State Single Audit Guidelines.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Richland County, Wisconsin'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 and State Single Audit Guidelines require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Supplement* and State Single Audit Guidelines for the types of compliance requirements that could have a direct and material effect of each of Richland County, Wisconsin's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Richland County, Wisconsin's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State Single Audit Guidelines.

Other Services

We will also assist in preparing the financial statements, schedules of expenditures of federal and state awards, and related notes of Richland County, Wisconsin in conformity with accounting principles generally accepted in the United States of America, the Uniform Guidance, and the State Single Audit Guidelines, based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedules of expenditures of federal and state 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.

Other Services (Continued)

You agree to assume all management responsibilities for the financial statements, schedules of expenditures of federal and state awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedules of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, the schedules of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit 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. Our understanding is that this responsibility will be fulfilled on behalf of the County by the County Administrator.

Responsibilities of Management for the Financial Statements and the Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal control over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring 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, schedules of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state 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.

You are also responsible for making drafts of financial statements, schedules of expenditures of federal and state awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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 statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and State Single Audit Guidelines; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedules of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements 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 statements of each opinion unit as a whole.

Responsibilities of Management for the Financial Statements and the Single Audit (Continued)

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 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 government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance and provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and State Single Audit Guidelines, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state 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.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedules of expenditures of federal and state awards (including notes and noncash assistance received and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and State Single Audit Guidelines. You agree to include our report on the schedules of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedules of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedules of expenditures of federal and state 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 schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and State Single Audit Guidelines; (2) you believe the schedules of expenditures of federal and state awards, including the form and content, are stated fairly in accordance with the Uniform Guidance and State Single Audit Guidelines; (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 schedules of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). 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 statements 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 the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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 supplementary information.

Responsibilities of Management for the Financial Statements and the Single Audit (Continued)

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section 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.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, 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 the Data Collection Form that summarize our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's 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. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period.

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 the engagement is the property of Johnson Block & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency for audit or its designee, a federal or state 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 Johnson Block & Company, Inc. 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 the engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant, oversight, or pass-through agencies. If we are aware that a federal or state 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.

Engagement Administration, Fees, and Other (Continued)

Carrie Leonard is the managing member 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 based on the actual time spent at our regular hourly rates, plus travel and other out-of-pocket costs such as report production, typing, postage, confirmation service provider fees, etc. Our regular hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit, the difficulty of the assignment and the amount of risk and responsibility involved. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more 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. Based on our estimates, the base fee will not exceed a range of \$37,600 to \$41,400. This estimate 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.

Fieldwork for testing transactions and audit of the year end financial statements will be scheduled at a mutually convenient time. The audit report will be presented before the County Board.

Assistance to be supplied by your personnel, including the preparation of schedules and analysis of accounts, will be discussed and coordinated with them. Timely completion of this work will facilitate the best audit performance in the minimum time.

We will be available to prepare regulatory reports, provide accounting assistance, and consult and advise the County and its departments on matters in the areas of our expertise as the need arises. Fees for these services will be billed at our regular hourly rates. In prior years these fees have ranged from \$3,300 to \$3,800.

If we are requested or required by governmental agencies to audit additional funds or programs not included in our proposal, there will be an adjustment to the fees for these additional services.

Accounting services to comply with Governmental Accounting Standard No. 34 annual reporting will also be billed at our regular hourly rates. We estimate 24-32 hours of additional time will be required.

Services related to GASB 68 will be billed at our regular hourly rates.

Changes in Accounting and Audit Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted.

Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA), is required to be implemented for the fiscal year ending December 31, 2023. Addendum A outlines the terms of non-attest services to be provided should the County decide to request assistance with the necessary accounting and reporting of this standard.

Unanticipated Services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. However, below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit services. Bookkeeping services include but are not limited to the following activities:

- Preparation of a trial balance
- Account or bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions), unless previously agreed to as part of services to be provided
- Significant additional time spent calculating accruals
- Processing immaterial adjustments through the financial statements requested by management
- Adjusting the financial statements for new activities and new disclosures

Unanticipated Services (Continued)

Additional work resulting from unanticipated changes in your organization or accounting records:
If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosures

Non-attest and Other Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain non-attest services including, but not limited to, preparation of draft financial statements, preparation of draft schedule of federal and state awards and SF-SAC form, compiling the DOR Form A, and maintenance of the capital asset summary. We will not perform any management functions or make management decisions on your behalf with respect to any non-attest services we provide. In connection with our performance of any non-attest services, you agree that you will:

- Continue to make all management decisions and perform all management functions including approving all journal entries and general ledger classifications when they are submitted to you.
- Designate employee(s) with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- Evaluate the adequacy and results of the non-attest services we perform.
- Accept responsibility for the results of our non-attest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.



Richland County
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Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Finance Committee and the Board of Supervisors of Richland County, Wisconsin. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to 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 on compliance, and (2) 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 state that 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.

We appreciate the opportunity to be of service to Richland County, Wisconsin 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 letter and return it to us.

Very truly yours,

Johnson Block & Company, Inc.

RESPONSE: This letter correctly sets forth the understanding of Richland County, Wisconsin.

By: _____
Board Chairperson

By: _____
Finance Committee Chairperson

By: _____
County Administrator

Date: _____

ADDENDUM A
**GASB Statement No. 87, Leases and GASB Statement No. 96, Subscription-Based Information
Technology Arrangements (SBITA)**

Non-attest services

We will provide the following non-attest services:

- Calculate the lease assets and lease liability (lease schedule) based on the lease information you provide to us.
- Calculate the subscription asset and corresponding subscription liability based on the information you provide to us
- Propose journal entries to record the assets and liability in accordance with GASB Statement No. 87 and/or 96 and the related expenses.
- Assist with drafting the related GASB Statement No. 87 and/or 96 financial statement disclosures.
- Provide to you sufficient information for you to oversee the services, evaluate the adequacy and results of the services; accept responsibility for the results of the services and ensure your data and records are complete.

Client information requirements

The County agrees it is solely responsible for the accuracy, completeness, and reliability of all of the County's data and information that it provides us for our engagement. The County agrees it will provide any requested information on or before the date we commence performance of the services.

Our responsibilities related to the non-attest services and the related limitations:

We will not assume management responsibilities, perform management functions, or make management decisions on behalf of the County. However, we will provide advice and recommendations to assist management in performing its responsibilities.

This engagement is limited to the non-attest services outlined above. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as assuming management responsibilities, making management decisions, or performing management functions, including approving journal entries. We will advise the County with regard to positions taken in the performance of the non-attest services, but management must make all decisions with regard to those matters.

Our engagement cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

We have no responsibility to ensure the County's lease accounting practices, systems, or reports comply with applicable laws or regulations, all of which remain your sole responsibility.

Because the services listed above do not constitute an examination, audit, or review, we will not express an opinion or conclusion or issue a written report on your application of the requirements of GASB Statement No. 87 and/or 96 as it relates to contracts. You agree that our services are not intended to be used by a third party in reaching a decision on the application of the requirements of GASB Statement No. 87 and/or 96 to a specific transaction.

ADDENDUM A (Continued)

Management's responsibilities related to non-attest services

For all non-attest services we may provide to you, management agrees to assume all management responsibilities, including determining, reviewing, and approving lease information and schedules and related journal entries; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Fees

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses, including applicable software costs.

Use of Cloud Based Accounting Solution

Johnson Block & Company, Inc. intends to perform said non-attest services described above through the use of a third-party cloud-based solution (LeaseCrunch).

As part of its agreement with the County ("Client"), Johnson Block & Company, Inc. may provide Client access to a cloud-based accounting solution provided by LeaseCrunch, LLC ("LeaseCrunch Services"). As between the Client and Johnson Block & Company, Inc., Johnson Block & Company, Inc. disclaims all liability related in any way to the Client's use of the LeaseCrunch Services. Johnson Block & Company, Inc. also disclaims any warranties related to the LeaseCrunch Services. Client is solely responsible for the acts and omissions of any third party, including employees or contractors, who Client has designated as a user of the LeaseCrunch Services (each an "End User"). Each End User is required to accept the LeaseCrunch Acceptable Use Policy upon initial login to the LeaseCrunch Services. Client agrees to indemnify and hold Johnson Block & Company, Inc. and its affiliates harmless from any and all liability and expenses, including reasonable attorneys' fees and costs, related to third-party claims arising out of Client's or its End User's use of LeaseCrunch Services in violation of LeaseCrunch's Acceptable Use Policy.



November 21, 2023

MEMORANDUM

TO: Candace Pesch, County Administrator, Richland County

FR: Ashley McCluskey, Compensation Analyst, Carlson Dettmann Consulting

RE: Classification Review: Parks, Trails, & Maintenance Technician

The County provided job documentation and requested a classification review of the Parks, Trails, and Maintenance Technician. The position has been evaluated, and the recommendation follows below.

Parks, Trails, & Maintenance Technician:

Classification Review: The Parks, Trails, & Maintenance Technician provides maintenance and cleaning of Richland County grounds and buildings. The position also performs repair, adjustment, and installation of equipment in the areas of electricity, carpentry, plumbing, and painting. This position requires a high school diploma, or equivalent plus advanced training at a technical school, and at least one year of related experience. The position was evaluated using our points-factor job evaluation system, and it is recommended that this position be placed in **Grade G**.

Please contact me with questions on this review.

Richland County Position Description

Name:		Department:	Management Information Systems
Position Title:	MIS Assistant	Pay Grade:	F
		Hours Per Week:	20
Date:	September 2016	Reports To:	MIS Director
	Rev 01/02/2024		

Purpose of Position

Under the direction of the MIS Director, this position is to assist the Management Information Services Staff with maintaining agency network systems and troubleshoot hardware/software problems for Richland County.

Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Website Updates and Maintenance
- Troubleshoots computer hardware / software problems for agency staff.
- Assist with downloading and implementing patches to software as they are released.
- Rebuilding and refurbishing computer systems.
- Update databases/inventory for hardware and software.
- Assist Users with Email problems.
- Training and assisting users with software.
- Must be able to participate in a team workplace environment and work well with others.
- Must perform duties and responsibilities in a professional, courteous manner.
- Must comply with HIPAA regulations. On-site HIPAA training will be offered.
- Must comply with all pertinent policies and procedures of Richland County.
- Setup users in Printers
- Setup users in Building access systems
- Sets up users in Phone/voicemail systems

Additional Tasks and Responsibilities

While the following tasks are necessary for the work of the unit, they are not an essential part of the purpose of this position and may also be performed by other unit members.

- Database management and maintenance for all county systems.
- Maintains knowledge of computer operating systems, hardware, software, programming languages, security, and open records law.
- Supports Richland County Core Values throughout all levels of department decision making. Develops customer service as an integral part of department operations.

Minimum Training and Experience Required to Perform Essential Job Functions

MIS Assistant

Two-year vocational/technical diploma in computer networking support from accredited college or any combination of education and experience that provides equivalent knowledge, skills and abilities. Demonstrated ability to work independently. Ability to maintain and repair peripheral hardware.

Valid driver's license and access to automobile required for local driving. Must be able to successfully pass a criminal background check.

Physical and Mental Abilities Required to Perform Essential Job Functions

Language Ability and Interpersonal Communication

Ability to decide the time, place and sequence of operations within an organizational framework, and to oversee their execution. Ability to analyze and categorize data and information using established criteria, to determine consequences and identify and select alternatives.

Ability to persuade, convince and train others. Ability to advise and interpret regarding the application of policies, procedures and standards to specific situations.

Ability to utilize a variety of advisory and design data and information such as purchase orders, invoices, billing statements, receipts, budgets, request for proposals, accounting methods, bid specifications, computer documentation, computer languages, flow charts, diagrams, leases, contracts, warranties, social service records, strategic plans, operating system manuals, hardware/software manuals, blue prints, maps, state statutes, state and federal program requirements and educational materials.

Ability to communicate orally and in writing with computer users, vendor representatives, department heads, computer consultants, outside agency personnel, County Board Supervisors, Finance and Personnel Committee and the general public.

Mathematical Ability

Ability to apply algebraic and trigonometric formulas. Ability to interpret inferential statistical reports and/or formulation and equation data. Ability to calculate percentages, fractions, decimals, volumes, ratios, present values and spatial relationships.

Judgment and Situational Reasoning Ability

Ability to apply functional reasoning in synthesizing information and functions, and ability to influence others in activities such as leading, controlling, managing, supervising and teaching.

Ability to exercise the judgment, decisiveness and creativity required in situations involving the direction, control and planning of an entire program or multiple programs.

Physical Requirements

Ability to operate equipment and machinery requiring complex and rapid adjustments, such as computers, copiers, multifunction machines, computer peripherals, common hand tools, carts, line testers and telephone.

MIS Assistant

Ability to coordinate eyes, hands, feet and limbs in performing movements requiring skill and training, such as data entry, pulling cable and installing equipment.

Ability to exert moderate but not constant physical effort, typically involving some combination of climbing and balancing, stooping, kneeling, crouching, crawling, lifting, carrying, pushing and pulling.

Ability to recognize and identify degrees of similarities or differences between characteristics of colors, shapes, sounds and odors associated with job-related objects, materials and tasks. Ability to sustain prolonged visual concentration.

Environmental Adaptability

Ability to work under generally safe and comfortable conditions where exposure to environmental factors such as repetitive computer keyboard use may cause discomfort and poses a limited risk of injury.

Richland County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Employee's Signature

MIS Director

Date

Date

RESOLUTION NO. 20 - 44

A Resolution Establishing The Salary For The County Clerk, County Treasurer And Register Of Deeds For the 2021-2024 Term.

WHEREAS Wisconsin law provides that the salaries of elected County officials must be established before the date on which nomination papers can first be filed for these positions, and

WHEREAS the Finance and Personnel Committee has carefully considered a proposal to establish the pay for the County Clerk, County Treasurer and Register of Deeds for the 2021-2024 term, with these officials to be elected at the November 2020 election and the Financial and Personnel Committee is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the following salaries are established for the County Clerk, County Treasurer and Register of Deeds for the 2021-2024 term of those positions:

County Clerk

1. \$78,952.62 for 2021, that being a 2.5% increase over the 2020 salary of \$77,026.95;
2. \$80,926.44 for 2022, that being a 2.5% increase over the 2021 salary of \$78,952.62;
3. \$82,126.44 for 2023, that being a \$1,200 increase over the 2022 salary;
4. \$83,326.44 for 2024, that being a \$1,200 increase over the 2023 salary.

County Treasurer and Register of Deeds

1. \$63,885.80 for 2021, that being a 2.5% increase over the 2020 salary of \$62,327.61;
2. \$65,482.95 for 2022, that being a 2.5% increase over the 2021 salary of \$63,885.80;
3. \$66,682.95 for 2023, that being a \$1,200 increase over the 2022 salary;
4. \$67,882.95 for 2024, that being a \$1,200 increase over the 2023 salary.

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

RESOLUTION OFFERED BY THE FINANCE AND
PERSONNEL COMMITTEE

FOR AGAINST

Marty Brewer	X	
Linda Gentes	X	
Buford E. Marshall	X	
Shaun Murphy-Lopez		X
Larry Sebranek		X

RESOLUTION NO. 22 - 20

A Resolution Establishing The Salaries For The Sheriff, Clerk Of Circuit Court, And Coroner.

WHEREAS the offices of Sheriff, Clerk of Circuit Court, and Coroner are up for election this Fall for a new 4-year term, and

WHEREAS State law provides that the salaries for these offices cannot be changed after the first day for taking out nomination papers, although it is legal for the County Board to build in annual percentage salary adjustments for these offices as long as it is done before the first day for taking out nomination papers, and

WHEREAS the Finance and Personnel Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the following annual salaries are hereby established for the office of Sheriff, Clerk of Circuit Court and Coroner for the terms for those offices which are to start in January, 2023:

For the Sheriff:

- For 2023: a 7% increase over the 2022 salary of \$79, 437.38;
- For 2024: a 7% increase over the 2023 salary;
- For 2025: a 4% increase over the 2024 salary;
- For 2026: a 3% increase over the 2025 salary

For the Clerk of Circuit Court:

- For 2023: a 7% increase over the 2022 salary of \$64,727.10
- For 2024: a 7% increase over the 2023 salary;
- For 2025: a 4% increase over the 2024 salary;
- For 2026: a 3% increase over the 2025 salary

For the Coroner:

- The Coroner shall be paid a salary of \$550.00 per month, in addition to per call, which shall be:
- \$95 for a call
- \$25 for cremation only
- \$120 for a call plus cremation

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage a publication with policy impacts immediately in effect unless specified by another date.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE
FINANCE AND PERSONNEL COMMITTEE

AYES _____ NOES _____

FOR AGAINST

RESOLUTION ADOPTED

DEREK S. KALISH
COUNTY CLERK

DATED: MARCH 15, 2022

SHAUN MURPHY-LOPEZ	
DAVID TURK	X
MELISSA LUCK	
MARTY BREWER	X
LINDA GENTES	X
MARC COUEY	X
DONALD SEEP	