

**MINUTES OF THE VAN BUREN COUNTY COMMISSION
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Regular Meeting April 19, 2016 at 6:00 p.m. at the Yvonna Sutton Fair Building. The following action was taken as recorded in Minute Book, "Q".

Call to Order

Sheriff Eddie Carter called the Meeting to Order.

Roll Call

Members present: Lesa Bouldin, David Chandler, Hugh Hillis, Joey Grissom, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle.

Also present: County Attorney Howard Upchurch, County Mayor Greg Wilson and County Clerk Lisa Rigsby.

Approval of Minutes from March 7, 2016 & March 17, 2016 Meeting.

Rip Van Winkle made a motion, second by William Maxwell to approve the Minutes from March 7, 2016 and March 17, 2016 Meeting. All approved by voice vote. Motion passed.

Approval of the Van Buren County Highway Department Personnel Policy.

Mickey Robinson made a motion, second by Lesa Bouldin to approve the Van Buren County Highway Department Personnel Policy.

Upon roll: Lesa Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. No changes to any yes vote. Motion passed.

Acknowledgment of County Mayor's Segregation of Duties Policy.

Rip Van Winkle moved to table this till next month. Second by Mickey Robinson. All approved by voice vote. Motion passed.

Resolution on Door to Door Solicitation

Rip Van Winkle moved to table this till next month. Second by Mickey Robinson. All approved by voice vote. Motion passed.

Resolution on Juvenile Court Administration Fees.

Rip Van Winkle moved to table this till next month. Second by Mickey Robinson. All approved by voice vote. Motion passed.

Letter of Understanding with Comptroller's Office.

The Commission acknowledged the Engagement Letter of Understanding from the Comptroller's Office for the year ending June 30, 2016. **For the record:**



STATE OF TENNESSEE COMPTROLLER
OF THE TREASURY DEPARTMENT OF
AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

ENGAGEMENT LETTER OF UNDERSTANDING

March 16, 2016

To the Van Buren County Mayor, Chairman of the Board of County Commissioners, Road Superintendent, Director of Schools, and Chairman of the Board of Education

Reporting

We are pleased to confirm our understanding of the services we are to provide Van Buren County Tennessee for the year ended June 30, 2016. We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Van Buren County, Tennessee as of and for the year ended June 30, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) and Pension and Other Postemployment Benefits Funding Progress to supplement Van Buren County, Tennessee'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 Van Buren County, Tennessee's RSI in accordance with auditing standards generally accepted in the United States of America but we will not audit the RSI. 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 evidence to express an opinion or provide any assurance.

We have also been engaged to report on supplementary information such as the combining and individual fund financial statements and schedules, the miscellaneous schedules, and the schedule of expenditures of federal awards and state grants, other than RSI that accompanies Van Buren County's financial statements. We will subject the supplementary information to the 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 auditing standards generally accepted in the United States of America and 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.

The introductory section that accompanies the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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.

The objective also includes reporting on-

- Internal control related to the financial statements and compliance with the provisions 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 laws, regulations, and the provisions of contracts or grant agreements 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* Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The *Government Auditing Standards* report on internal control and compliance will each include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The report required by the *Uniform Guidance* will include a paragraph that states that the purpose of report on internal control and compliance is solely to describe the scope of testing internal control over compliance and the results of that testing based on the *Uniform Guidance*. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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; and the provisions of Title 2 U.S. *Code of Federal Regulations* Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance*), and will include tests of accounting records, a determination of major program(s) in accordance with the *Uniform Guidance*, and other procedures we consider necessary to enable us to express such opinions.

We will issue written reports upon completion of our audit. We will make reference to the component auditor reports in our report on your financial statements if component audits are made available and meet the criteria for inclusion established by the AICPA's Auditing Standards Board (ASB) and the Governmental Accounting Standards Board. We will communicate to component auditors and component management as required by ASB auditing standards. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance 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 may withdraw from this engagement.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain **reasonable** rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 major programs. However, we will inform the appropriate level of management of any material errors or 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, and of any material abuse that comes to our attention. 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 any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

As required by the *Uniform Guidance*, 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 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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*, and the *Uniform Guidance*.

Compliance Audit Procedures-

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Van Buren County'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* requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the U.S. Office of Management and Budget's (OMB) *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Van Buren County's major programs. The purpose of these procedures will be to express an opinion on Van Buren County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the *Uniform Guidance*.

Other Services

Nonaudit Services:

As part of the audit, we will assist with preparation of your financial statements, the notes to the financial statements, and the accompanying schedules, including the schedule of expenditures of federal awards and state grants. We will also assist with the preparation of the federal data collection form. In addition, Auditors will, on the county's behalf, obtain actuarial trend data directly from the State of Tennessee for inclusion in the RSI. By providing this assistance, auditors

are performing nonaudit services. We will not assist with the preparation of any statistical data required by the Governmental Accounting Standards Board.

- You are responsible for making all management decisions and performing all management functions pertaining to the financial statements, the notes to the financial statements, and the accompanying schedules, including the schedule of expenditures of federal awards and state grants. You also have the same responsibility with regard to the federal data collection form. You must be willing to accept full responsibility for the results of your decisions.
- You will be required to acknowledge in the written representation letter our assistance in preparing of the financial statements, the notes to the financial statements, and the accompanying schedules, including the schedule of expenditures of federal awards and state grants and the federal data collection form.
- You will be required to review and approve the financial statements, the notes to the financial statements, and the accompanying schedules, including the schedule of expenditures of federal awards and state grants and the federal data collection form prior to their issuance and to accept responsibility for them.

Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee these nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

These audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Van Buren County, Tennessee and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for the financial statements and all accompanying information including the notes to the financial statements, as well as all representations contained therein. Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. 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, (2) additional information that we may request for the purpose of the audit, (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence, and (4) access to component auditors, their staff, component auditor workpapers, as well as component management as necessary.

As noted above, you are required to designate an individual with suitable skill, knowledge, or experience to oversee all the nonaudit services (as described above) we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written 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 taken as a whole.

Management is responsible for making auditors aware of relationships with related parties, service organizations, management specialists, legal issues, commitments and contingencies. Management is further responsible for making auditors aware of new debt issuances, debt covenants or violations of debt covenants, debt guarantees, and other matters related to debt. Management is responsible for advising auditors of unrecorded transactions and any event that might create doubt about the ability of the government to continue operating as a going concern.

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 or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for preparation of the schedule of expenditures of federal awards in conformity with the *Uniform Guidance*. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the *Uniform Guidance*; (3) that 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 schedule of expenditures of federal 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. 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that 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.

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

Management is responsible for reporting known or likely fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse directly to parties outside the audited entity when required to do so by law, regulation, contract, or grant agreement. Should management fail to perform as required by law, regulation contract, or grant agreement, auditors will report the fraud, illegal act, violation of provision of contracts or grant agreements, or abuse to those charged with governance and, if necessary, directly to parties outside the audited_entity. Auditors will obtain sufficient, appropriate evidence to document that management has made the required disclosures.

Management is responsible for making appropriate disclosures when it is likely that previously-issued financial statements, including audited schedules, are misstated and the misstatement is or reasonably could be material. Auditors will evaluate the timeliness and appropriateness of management's disclosures and restated amounts and report on the restated financial statements. Should management fail to report the restatement to oversight bodies and funding agencies that rely on the financial statements, auditors will report the restatement to those charged with governance and, if necessary, directly to appropriate oversight bodies and funding agencies.

Management is responsible for requesting and obtaining SOC 1, Type 2 reports from service organizations that perform financial services on behalf of the government when the activity performed by the service organization involves material amounts of government funds and the government has delegated responsibility for internal controls over the activity to the service organization. Management is also responsible for making these reports available to auditors.

Audit Administration. Fees. and Other

We will maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

You agree that your employees will locate any documents selected by us for testing and that your employees will assist us in examining controls in place over your computer system and the software applications and information that you have stored on that system. You agree that your employees will make themselves available to answer questions and provide accounting records during normal working hours. This may involve electronic transmission of accounting records by email, fax, or by other electronic storage media.

In order to perform the audit, auditors may require access to the county's telephone, fax machine, and internet services. Auditors will require access to a photocopy/scanner machine and paper for use in their printers. We understand that you are willing to provide the above services, equipment, and supplies for the limited purpose of performing the audit.

At the conclusion of the audit engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. We will provide electronic access to the Data Collection Form to the **Van Buren** County Mayor or other designated management representative for review and electronic certification. We will submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of the Division of Local Government Audit and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to law enforcement agencies, a federal 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 Division of Local Government Audit 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 this engagement will be retained for a minimum of five years after the report release or for any additional period requested by a Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. **If** we are aware that a federal 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.

Our fee for these services will be at the amount provided by state statutes. This fee 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, due to the condition of the books and records, or to investigate fraud, abuse, or other illegal acts, or for other unanticipated reasons, we will communicate with you regarding the scope of additional services required and the estimated fees. We may also issue a separate letter and/or contract covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

County officials agree to refrain from discussing county job opportunities or potential job opportunities with auditors during the course of the audit. The course of the audit begins when the auditor first enters the county to perform interim audit procedures and ends upon release of the audit report. Discussing job opportunities or potential job opportunities with an auditor during the course of the audit will create an independence issue that will probably result in the auditor being removed from the County. County officials should require the same restraint of the department heads under their supervision.

We will meet with the County's Audit Committee at the conclusion of our audit after the audit report has been released. The meeting will take place upon request and at the discretion of the Audit

Committee. The purpose of that meeting will be to explain and clarify any findings that are relevant to the function of the Audit Committee.

Our latest peer review report is available at www.comptroller.tn.gov by following the tabs Office Functions/Local Government Audit/External Peer Review Report.

We appreciate the opportunity to be of service to Van Buren County, Tennessee and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions about the terms of this engagement as set forth in this engagement letter of understanding, you should ask those questions and obtain clarification before you sign this engagement letter of understanding. If you understand your responsibilities, the auditor's responsibilities, and the services to be provided by auditors from the Division of Local Government Audit as described in this engagement letter of understanding, please acknowledge this by signing below.

Any individual who signs this engagement letter of understanding on behalf of a government board, group or committee (e.g. Chairman of the County Commission on behalf of the entire Commission, or Director of schools on behalf of the School Board, etc.) is responsible for explaining the contents and marking the contents of this communication available to the entire government board, group, or Committee.

Very truly yours,
Anita Scarlett
Auditor IV
Division of Local Government Audit
Nashville, Tennessee

RESPONSE:

This letter correctly sets forth the understanding of Van Buren County, Tennessee and the Van Buren County School Department

BY: _____
Title: _____
Date: _____

By: _____
Title: _____
Date: _____

By: _____
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Date: _____

Approval of Contractor Bid for New Building.

Becky Brock from Local Government Insurance Pool was present to address the full Commission with the latest concrete numbers from Insurance. (\$4,743,143.00) Mrs. Brock is at this point working still to improve this amount. Local Government Insurance Pool is planning on having a firm number in writing by the end of the week or early next week. J. Crumby Construction's bid will increase by April 30, 2016. After much discussion by the Commission, "there will need to be a more concrete amount in writing before they are comfortable voting on this matter."

Rip Van Winkle moved to table this matter till a special called meeting on Tuesday, April 26, 2016. Second by William Maxwell. All agreed by voice vote. Motion passed.

Committee B Report.

Van Buren County Commission, Committee "B"

April 5, 2016

Committee "B", of the Van Buren County Commission met in regular session on Tuesday, April 5, 2016, 5:00 pm, in the office of the County Mayor.

Chairman Rip Van Winkle called the meeting to order.

Upon roll call members David Chandler, Hugh Hillis, Brian Simmons, and Rip Van Winkle were present. Van Buren County Mayor Greg Wilson and Road Superintendent Randy Oakes were also in attendance.

The committee had a discussion with Road Superintendent Randy Oakes about needed work on Long Fork Creek Road. The first 1.1 miles is in excellent condition, but the additional .93 miles is in need of work. Due to a significant length of time that this portion of the road has been neglected Superintendent Oakes expressed difficulty at determining the center of the road, and concerns about upsetting landowners during the preparation process. The committee requested that Superintendent Oakes send letters to landowners Phillip Rigsby and Bart Lay setting a time and place for them to meet with him to agree upon, and paint/mark the center of the road so that repairs could be done.

At this time a motion was made by Brian Simmons, and seconded by David Chandler, to recess to the Van Buren County Fairgrounds for discussion about the next item. All members present voted in favor of the motion.

The meeting reconvened on the Van Buren County Fairgrounds with County Mayor Greg Wilson sharing with the committee the availability of grant funds, which could be utilized for a possible Farmer's Market, directional signage, Gazebo, and Tourism Information Center at the fairgrounds. A motion was made by Brian Simmons, and seconded by David Chandler, to recommend to the

full body of the Van Buren County Commission approval to apply for this grant. All members present voted in favor of the motion.

The committee also made close observation of the erosion and drainage inadequacies along Spring Street bordering the Van Buren County Fairgrounds as well as through the center of the fairgrounds itself. The consensus of the committee was that some grading, rock work, larger culvert/tiling were needed at Spring Street and a safer, more pedestrian friendly solution to the drainage area through the center of the fairgrounds itself. A motion was made by David Chandler, and seconded by Brian Simmons, to recommend to the full body of the Van Buren County Commission, that they approve for Environmental & Civil Engineering Services out of Crossville, Tennessee to prepare a cost analysis for the improvements mentioned. All members present voted in favor of the motion.

There being no more business before the committee, a motion was made by Brian Simmons, and seconded by David Chandler, to adjourn. All members present voted in favor of the motion.

Rip Van Winkle Committee B Chairman brought forward what action that needs to be taken by the Full Commission from the April 5, 2016 Committee B Meeting.

Tennessee Department of Parks and Recreation Grant

Mayor Greg Wilson shared with the Committee B a grant that was available from the Tennessee Department of Parks and Recreation in the amount of \$50,000.00 with a 5% match. Committee B had discussed several possibilities that this grant could be utilized for. On the recommendation of Committee B, Rip Van Winkle made a motion, second by Lesa Bouldin to approve the County Mayor to apply for this grant.

Upon roll call: Lesa Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. Motion passed.

Spring Street

On Spring Street there has been an erosion and drainage problem that also travels along and through the center of the Fairgrounds. The Committee is in agreement that more work needs to be done to stop this problem. Things have been done but the problem still exist. Before any more is done Committee B would like to know the cost. Rip Van Winkle move to approve for The Environment and Civil Engineering Service out of Crossville, Tennessee to prepare a cost analysis for the improvements. Second by Mickey Robinson.

Upon roll call: Lesa Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle vote yes. No changes to any yes vote. Motion passed.

Committee A Report.

Committee A

April 14, 2016

Present: Lesa Bouldin, Will Maxwell, Henry Seamons, Robert Van Winkle, Mickey Robinson

Also Attending: Mayor Wilson

The following budget amendments were voted upon by the budget committee to bring to the full Van Buren County Commission for approval:

Mickey Robinson made the motion and Robert Van Winkle second to amend the Highway Department budget 68000 and revenue 46410 codes for grant revenue received from a state bridge grant in the amount of \$36,984.95. All members of the committee voted yes.

Mickey Robinson made the motion and Henry Seamons second to increase 101-54610-599 by \$15,000.00 to cover autopsies. All members voted yes by regular voting sign. (in 2015-2016 county has already been responsible for 11 @ up to \$1800 each)

Will Maxwell made the motion and Henry Seamons second to increase the advertising expense in the Chancery Clerk budget 101-53400-322 by \$8000 to cover the tax sale notices for this fiscal year. All members voted yes by regular voting sign. (Publishing for 4 week total \$11,300)

Discussed a 5% match on the tourism grant of \$50,000.00. No action was taken until a time we know the county has been awarded the grant.

Mickey Robinson made the motion and Will Maxwell second to amend 477 101-47180 (revenue) and 101 58900-5999 (expenditure) by the amount of \$135,100.00 the remaining amount of the ongoing CDBG Grant for the City Spencer's Water System Improvements project to be used to extend the improvement area. All voted yes by regular voting sign.

Mickey Robinson made a motion and Will Maxwell second to increase Local Purpose 54310-316 Contributions to \$145,000.00 to allow for a one time distribution to each fire department of \$29,000.00. All voted yes by regular voting sign. (This had been decided on as the amount from a fire chiefs meeting)

The committee also discussed the HVAC at the fair barn and felt it was necessary to seek bids to replace one unit and repair the other.

Mickey Robinson made the motion and Robert Van Winkle second to adjourn. All voted aye. Meeting adjourned.

Committee A Chairman Lesa Bouldin brought to the Full Commission action that needs to be taken from April 14, 2016 Committee A Meeting.

Budget Amendments, Highway Department

Lesla Bouldin made a motion, second by Rip Van Winkle to amend the Highway Departments budget to wash out a State grant to fix a bridge in the amount of \$36,984.95.

Upon roll call: Lesla Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. Motion passed.

Budget Amendments, Autopsies

This year the County has spent over what was budgeted for autopsies. There has been a total of eleven (11) so far. Committee A recommends to increase line item 54610-599 by \$15,000.00 to cover these autopsies. Rip Van Winkle move to increase this line item as requested and have the Clerk & Master to turn over any possible estates to the County Attorney Howard Upchurch to file claim against the estate to recoup autopsies cost. Second by Brian Simmons.

Upon roll call: Lesla Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. Motion passed.

Budget Amendment, Chancery Clerk

Lesla Bouldin made a motion, second by Rip Van Winkle to increase the Chancery Clerk budget 53400-322 by \$8,000.00 to cover advertising expenses for the tax sale notices for this fiscal year.

Upon roll call: Lesla Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. Motion passed. (The Clerk & Master and Committee A discussed and decided that \$27.00 will be added per parcel with tax sales to recoup some of the monies).

CDBG Grant

There's \$135,100.00 left in the ongoing CDBG Grant that the city is using to expand the water and the project is going to be extended. Lesla Bouldin made a motion, second by Mickey Robinson to amend 477-101-47180 and 101-58900-5999 by the amount of \$135,100.00, the remaining amount of the ongoing CDBG Grant for the City of Spencer's water System Improvements project, to be used to extend the improvement area.

Upon roll call: Lesa Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. No changes to any yes vote. Motion passed.

Budget Amendments, Fire Departments

The Fire Chief's had a meeting and discussed the fire fund. They wanted to add distributions between all the Fire Departments in access of what the County had budgeted for. Lesa Bouldin made a motion, second by William Maxwell to increase the Local Purpose Contributions to \$145,000.00 to allow for a one time distribution to each fire department in the amount of \$29,000.00.

Upon roll call: Lesa Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. Motion passed.

New Business

PROCLAMATION

WHEREAS, child abuse and neglect is a serious problem, and finding solutions depends upon involvement among all people; and

WHEREAS, approximately three million children are reported as abused and neglected in the United States each year with over 68,000 children reported from here in Tennessee; and

WHEREAS, the victory over child abuse and neglect will not be achieved without the support of the entire community and recognition of the importance of awareness raising to decrease incidents of abuse and support child abuse victims and their families; and

WHEREAS, each April, Children's advocacy Center for the 31st Judicial District and other supporters of the child advocacy movement ask all Van Buren County citizens to participate in prevention education efforts, become more aware of the negative effects of child abuse and provide support for parents to raise their children in a safe nurturing environment;

NOW THEREFORE, BE IT PROCLAIMED, the month of April 2016 will be recognized as

CHILD ABUSE PREVENTION MONTH

In Spencer, Van Buren County, Tennessee and each citizens is encouraged to join us in this most worthy observance.

Greg Wilson, Mayor Van Buren County, TN

Mickey Robinson, Mayor Spencer, TN

Rip Van Winkle move to join with the County Mayor and the City Mayor in Proclaiming April 2016 is Child Abuse Prevention Month in Van Buren County. Second by Lesa Bouldin.

Upon roll call: Lesa Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. No changes to any yes vote. Motion passed.

Inmate Medical Care Services

Sheriff Eddie Carter was present to address the Commission with a proposal for Inmate Medical Care Services for the Van Buren County Jail. The proposal was given to each Commissioner to take and look over for future use.

Resolution TDEC Grant

Mayor Greg Wilson present a Resolution asking for approval to apply for a TDEC Grant.

RESOLUTION NO. 366

A RESOLUTION TO APPLY TO THE TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION (TDEC) FOR LOCAL PARKS AND RECREATION GRANT FUNDS (LPRF)

WHEREAS, Van Buren County, Tennessee, is eligible for grant funds under the Local Parks and Recreation Fund Program administered by the Tennessee Department of Environment and Conservation; and

Whereas, the total project cost is estimated at \$438,480 with 50% to be requested from TDEC in LPRF grant funds and the remaining 50% coming from local match to include land donation, in-kind services, and force account work.

Whereas, amphitheaters, walking trails, picnic amenities, and restrooms are eligible activities under the Local Parks and Recreation Fund Program; and

Whereas, the property within the project scope area must be dedicated to public outdoor recreation use in perpetuity and a Notice of Limitation of use (NLU) filed on the property if funded; and

Whereas, LPRF grants require completion within 2 years.

NOW, THEREFORE BE IT RESOLVED, by the Van Buren County Commission that:

1. The County Mayor be authorized and directed to:
 - A. Execute and submit an application for Local Parks and Recreation Funds to the Tennessee Department of Environment and Conservation in order to provide recreation improvement in Van Buren County.
 - B. Enter into the necessary agreements with the Tennessee Department of Environment and Conservation to receive and administer said grant funds.
 - C. Execute necessary agreements for Administrative services without further action by the Commission, contingent upon approval by the funding agencies.
 - D. Provide \$209,240.00 in matching funds from a combination of in-kind services. Land donation, force account work, and funds from the Van Buren County General Fund.

2. The Upper Cumberland Development District shall prepare all necessary documents for the completion of said application for the proposed project at no charge to Van Buren County. Should said LPRF grant be approved. UCDD shall be engaged to perform all administrative services for said project upon approval of the state funding agency.

Be it further Resolved, this Resolution shall take effect immediately, the public welfare requiring it.

Greg Wilson, County Mayor

Date

Attest:

County Clerk

Date

Rip Van Winkle move to approve the Resolution as presented. Second by Brian Simmons. Upon roll call: Lesa Bouldin, David Chandler, Joey Grissom, Hugh Hillis, William Maxwell, Mickey Robinson, Henry Seamons, Brian Simmons, Rip Van Winkle and Robert Van Winkle voted yes. Motion passed.

Chris Binkley, UT Extension Agent

Mr. Binkley was present to Thank Van Buren County for all they do for the Extension and 4-H programs. He present a power point that included all the projects and fun experience that our School system had in 4-H this year. In closing he ask if anyone had something that they would like to see added in Extension feel free to let him know and he would be glad to look into it.

Unfinished Business.

None

Adjournment.

Lesa Bouldin made a motion, second by Mickey Robinson to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:54 p.m.