

**BERRIEN COUNTY BOARD OF COMMISSIONERS**  
**Committee of the Whole Meeting Minutes**  
**September 8, 2022**

**CHAIRMAN TO CALL THE MEETING TO ORDER:**

Vice Chairperson Teri Sue Freehling called the regular Committee of the Whole (COW) meeting to order at 8:36 A.M. in the Board of Commissioners' (BOC) room at the Berrien County Administration Center, 701 Main Street, St. Joseph, Michigan.

**ROLL CALL:**

The Vice Chair Teri Sue Freehling instructed the Clerk to take a roll call with the following results:

11 PRESENT: Rayonte Bell, Jim Curran, Teri Sue Freehling, Robert Harrison, Jon Hinkelman, James Martin, Michael Majerek, Ezra Scott, David Vollrath, Julie Wuerfel and Mamie Yarbrough.

1 ABSENT: R. McKinley Elliott.

**APPROVAL OF MINUTES OF THE AUGUST 25, 2022 MEETING:**

Commissioner Vollrath moved and seconded by Commissioner Scott, to approve the Committee of the Whole minutes held on August 25, 2022. Motion carried, no nays.

**REQUISITION REVIEW - Annette Christie:**

Executive Administrative Assistant Annette Christie presented the requisitions to the Board for their review and discussion.

**SCHEDULED DISCUSSION:**

- **Senior Center Audit Presentation – Lynda Elie, Rendel Elie & Associates**  
Lynda Elie of Rendel, Elie and Associates, PLC, welcomed Senior Center members in the audience today. She gave the Berrien County Senior Center Audit Report and discussed the following:
  - Clean audit opinion – “unqualified.”
  - Audit journal entries.
  - Corporate filing is current with State of Michigan.
  - Federal Form 990 completed, filed, and accepted by IRS.
  - Michigan Solicitation License – current year filed.
  - Implemented new Chart of Accounts.
  - Online audit submission and oversight.
  - Auditors' material comments other than financial report preparation and journal entries.
    - Corrective action plan items to address:
      - Merchant account transactions not timely recorded.
      - Payroll tax payments late.
      - Separate bookkeeping/authorized signing individuals.
      - Authorized signers on financial account.
  - From County's listing of 28 internal controls:
    - Internal controls – comparison of policy implementation and bylaws updates:
      - Bylaws state purchasing policies/policy is separate from bylaws.
      - Disbursements approved prior to disbursement.
    - Internal controls – items not implemented:
      - Disbursement dual signature separate from accounting.
        - Total internal controls not implemented - 2021
        - Total internal controls not implemented - 2020
        - Total internal controls not implemented - 2019
        - Total internal controls not implemented - 2018

- Total internal controls not implemented - 2017
- Total internal controls not implemented - 2016

Discussion was held.

**OTHER BUSINESS:**

Administrator Brian Dissette stated the Board received an invitation from Whirlpool Corporation for next Thursday at 4:00 P.M.

Community Development Director Dan Fette stated the Michigan Economic Development Corporation (MEDC) announced that Berrien County will receive \$2.6 million to make local improvements in Benton Harbor and Niles. The RAP program is a MEDC program that will deploy up to \$100 million in American Rescue Plan funding to address the COVID-19 impacts in Michigan communities. This funding is available through the Michigan Strategic Fund (MSF).

**PUBLIC COMMENTS – Per the Berrien County Board of Commissioners’ Bylaws, those speaking during public comments may do so no longer than two minutes and shall identify themselves by name and city, township, or village. (Article III, 3.9B-C):**

Michael Haskins, Pipestone Township, opposes the roundabout at Napier Avenue and Miami.

**ADJOURNMENT:**

The meeting was adjourned at 9:02 A.M.

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Teri Sue Freehling, Vice Chairperson

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Sharon J. Tyler, County Clerk

***Minutes are to be approved at the next Committee of the Whole meeting.***