MINUTES

Board Members:

Present    Excused    Absent
Richard Byrne, Chair  X
James Anderson, Vice Chair  X
Robert Pawlak, Treasurer  X
Thomas Ryder, Secretary  X
John Andrus  X
Richard Gromaski
Ernie Krygier  X
Robert Luce  X
Colleen Maillette  X
Terri Marta  X
Patrick McFarland  X
Thomas Starkweather  X

OTHERS PRESENT FROM BAY ARENAC BEHAVIORAL HEALTH
Marci Rozek, Karen Amon, Becky Smith, Vic Moya, and Sara Brandt.

OTHERS PRESENT
Mike Rolka from Yeo & Yeo

CALL TO ORDER & ROLL CALL
Board Chair, R. Byrne, called the meeting to order at 5:00 pm.

M#063-18: On motion of E. Krygier and support by R. Pawlak, R. Gromaski was excused. The motion was adopted.

M#064-18: On motion of T. Ryder and support by E. Krygier, T. Starkweather was excused. The motion was adopted.
PUBLIC INPUT
There were not any members of the public present that wished to address the Board.

FINANCIAL STATEMENT AUDIT AND COMPLIANCE AUDIT REPORTS FOR FISCAL YEAR 2017
M. Rolka from Yeo & Yeo reviewed the governance letter with the Board. There were discussions relative to the Government Accounting Standards Board (GASB) Statement 75, pertaining to reporting changes for the Voluntary Employees' Beneficiary Association (VEBA) Plan, the pension liability and asset values, and cybersecurity. There were also discussions relative to ability to pay documentation, timesheet approvals by supervisors, and the internal payroll process. M. Rolka also reviewed the Financial Audit Report including management's responsibility, auditors' responsibility, statement of net position, income statement, balance sheet, notes to financials, and internal controls with the Board. There were discussions regarding the adjustment of the pension, the bottom line revenues and expenses, and the general fund carry forward.

M#065-18: On motion of E. Krygier and support by R. Luce, the Board adopted the financial statement audit report for fiscal year ending September 30, 2017. The motion was adopted.

M. Rolka reviewed the Compliance Audit Report including the areas tested for compliance. M. Rolka reported there were no weaknesses or fraud detected.

M#066-18: On motion of E. Krygier and support by J. Andrus, the Board adopted the compliance audit report for fiscal year ending September 30, 2017. The motion was adopted.

ADJOURNMENT
M#067-18: On motion of R. Pawlak and support by C. Maillette, the Board adjourned at 5:35 pm.

Submitted by: Accepted by:

Thomas Ryder, Board Secretary Richard Byrne, Board Chair