

MINUTES OF THE MEETING OF THE BOARD OF
ROWAN COUNTY COMMISSIONERS
ADJOURNED MEETING
FEBRUARY 8, 1980

The Board of Rowan County Commissioners met in Adjourned Session in the Community Building, Salisbury, North Carolina at 1:00 p.m. The following members were present: Chairman John Wear, Paul Smith, Hall Steele and Brad Ligon.

Upon a motion by Mr. Smith, seconded by Mr. Steele, the Rowan county School budget amendment for 1978-79 was unanimously approved.

Stamey Carter and Al Brandon, CPA's for Sherrill and Smith presented the Commissioners with the Audit Report for the year ending June 30, 1979. As part of the Audit Report a study and evaluation of Rowan County's system of internal control was made and several items were submitted for information and consideration.

1. Conduct an initial inventory of all property owned by the administrative unit. Each item should be shown on the inventory as:
 - a. description of the asset
 - b. equipment identification number
 - c. quantity, size
 - d. location (department)
 - e. date purchased
 - f. fund from which purchased
 - g. original cost, or estimated cost

The inventory should be adjusted for additions and deletions of assets.

2. A number system be used to record all budget amendments and transfers.
3. At the first meeting of the Board in each fiscal year, that each bank or savings and loan association where deposits are maintained be designated an official depository of the unit and recorded as such in the minutes of the meeting.
4. The Board should review the amounts of fidelity bond coverage.
5. The Tax Collector phase tax collections in a savings account until each semi-monthly turnover is made to the County Manager
6. Departments who collect or receive tax money should make deposits daily.
7. Prenumbered receipts be used in the Finance office in a manner that they can be readily accounted for.

The suggestions and recommendations have been discussed with the County Manager. A memorandum will be sent to all department heads in regards to number seven. Mr. Carter recommended to the Board that an unappropriated surplus of around 15% of total budget be kept in reserve each year.

Dr. Wear thanked both Mr. Carter and Mr. Brandon for their excellent presentation of the Rowan County audit report.

Mr. Steele recommended that Wallace Peeler along with Bill Ferriss meet with the Board and give progress information on the Tax evaluation.

Mr. Steele moved, seconded by Mr. Ligon authorization for the County Manager to write a letter of appreciation to Ms. Elizabeth Waumett on behalf of the Board of Commissioners for her service to the County as a member and Chairman of the Rowan County Elections Board.

A letter was received from Mr. Wade Mobley stating the Board of Education at their regular meeting officially went on record supporting the statewide school building bond issue and asked the County Commissioners to take similar action. Mr. Steele moved, seconded by Mr. Smith to approve the bond issue. The was three to one with Mr. Ligon voting nay.

The County Manager received a letter from K.L. Horton, Jr., Division Engineer, Department of Transportation confirming the Secondary Road Meeting on Tuesday, March 18th at 7:30 p.m.

A letter was received from the NC Department of Natural Resources and Community Development requesting names of two or three people as representatives from the Board of Commissioners to serve as members of the Citizens Advisory Committee for the Yadkin-Pee Dee level B study. The following names will be submitted to this committee. Robie Nash, Hall Steele and Glenn Ketner, Jr.

A letter was received from Governor Hunt's office concerning the Governor's Communities of Excellence Program. A series of meetings are being held several places around the state in which the state Department of Commerce staff will provide details of this years program. A meeting in Salisbury will be held at 10:00 a.m. on February 20th at Rowan Technical College.

A memorandum was received from Centralina on the Region F Aging Advisory Committee membership. The purpose is to solicit from the commissioners the names of three persons who could represent Rowan County on the Region F Advisory Committee. Upon a motion by Mr. Smith, seconded by Mr. Steele the

Council on Aging was designated to nominate the three persons needed. This was unanimously approved.

Mr. Steele moved, seconded by Mr. Ligon to approve putting gravel on the road approaching the new Kannapolis Dumpster site and the road at the new landfill site. The money would come out of equipment sanitation of revenue sharing.

Upon a motion by Mr. Smith, seconded by Mr. Ligon the 1979-80 budget amendment resolution was adopted and approved. Funds are to be transferred from account 4542 LEAA grant.

The following transfers were unanimously approved by a motion from Mr. Ligon, seconded by Mr. Smith:

Health Dept. \$200 from 4651 to 4641
Register of Deeds \$5.06 from 5351 to 5335

Mr. Steele received a letter from the US Department of Agriculture, Soil Conservation Service to take part in a countywide soil survey over a five-year period. One third of the field mapping cost would be paid by the local government. Based on current cost of one dollar per acre and with 322,980 acres in the County, local cost would be \$107,660 over a five year period or \$21,532 per year for five years. The Soil Conservation Service will provide one third of the field cost and all cost preparation and printing. Dr. Wear stated that more information should be obtained before any decision could be reached.

Respectfully Submitted,

Margaret B. Ireland, Clerk
Rowan County Board of Commissioners