



**Beaver Dam/Littlefield Fire District**  
630 N. Highway 91, P.O. Box 579  
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Telephone (928) 347-5114  
[www.beaverdam-littlefieldfire.org](http://www.beaverdam-littlefieldfire.org)



Minutes A.R.S. §38-403.01

## MINUTES OF SPECIAL MEETING OF FEBRUARY 20, 2018

### 1. CALL TO ORDER:

Called to order by Board Chairman Adriance at 6:03 P.M. on February 20, 2018

### 2. ROLL CALL OF BOARD MEMBERS/AFFIRMATION OF QUORUM:

Board Chairman:	Doug Adriance	Present
Board Clerk:	Laura Guimond	Present
Board Member:	Reed Bown	Present
Board Member:	Dan Reber	Present
Board Member:	Tom Oliver	Present
Administrative Assistant:	George Burnett	Present

Also present were:

Finance Director Arnett and Hinton Burdick Representative Dinah Moschetti

### 3. PLEDGE OF ALLEGIANCE:

The Pledge was given by Finance Director Arnett

### 4. CALL TO THE PUBLIC:

No Remarks

### 5. NEW BUSINESS:

- a. Discussion and possible action re: Audit Review and approval of our 2016-2017 Fiscal Year Audit. The audit will be presented by Dinah Moschetti, a representative from the Hinton Burdick Accounting Firm.

Board Chairman Adriance gave the floor to Ms. Moschetti.

Ms. Moschetti introduced herself. She continued to say the audit this year was a lot better than last year's audit and went more smoothly.

Ms. Moschetti went over the main points of the audit, concentrating on the revenues and liabilities section. She did mention that we were in pretty good shape and complemented us on trying to hold our liabilities to a minimum.

One item that she talked about was that we had been tracking PTO (Personal Time Off) like we should and had to hold up the audit until they could get some better information.

Finance Director Arnett did mention that the problem was taken care of.

Ms. Moschetti did mention that we did join PSPRS (Public Safety Personnel Retirement System) the district is not reporting a net pension liability and related deferred outflows/inflows of resource relating to pensions as of June 30, 2017, as required by GASB Statement No. 68, Accounting and Financial Reporting for Pensions (and other GASB statements). This and the required information will be included in the District's Financial Statements in future.

The discussion continued on this particular area and wondering just what it was.

There was concern as to the Material Weaknesses since it seems like it's identical to the previous audit.

Ms. Moschetti mentioned that even though a the majority of the material has been corrected by the Finance Director, they have to take the information from the actual audit year which was the Fiscal Year 2016-2017. Even though item have been corrected it was during the current fiscal year, so a majority of the Material Weaknesses will not show up next audit. She also complemented our new Finance Director on the progress she has made and is a vital asset to this District.

After reviewing the Fiscal Year 2016-2017 audit, Board Member Reber made a motion to accept the Fiscal Year 2016-2017 audit report.

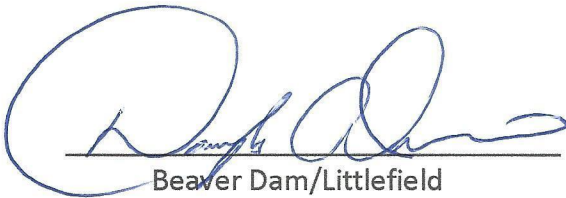
Board Member Bown seconded the motion. Motion passed 5-0-0.

**6. NEXT REGULAR BOARD MEETING:**

The next regular board meeting will be on **MARCH 15, 2018** at 6:00 P.M. (Arizona Time).

**7. ADJOURNMENT:**

Board Member Reber made a motion to adjourn. Board Member Bown seconded the motion. Motion passed 5-0-0. Meeting adjourned at 6:32 P.M. on February 20, 2018.



Beaver Dam/Littlefield  
Fire District – Chairman  
Governing Board

3/15/18  
Date

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