



December 8, 2020
Durham County Audit Oversight Committee Minutes

I. Call to order

The meeting was called to order at 3:30 pm virtually on Microsoft Teams. The meeting was recorded.

II. Members

Present: Dr. Nicole McCoy, Chair; Mr. Arnold Gordon, Vice-Chair; Wendy Jacobs, Secretary; Commissioner Brenda Howerton; Heidi Carter, Alternate; Wendell Davis (Ex-Officio), County Manager

Absent: None

Presenter: Lowell Siler, County Attorney; Janelle Owens, Safety and Risk Manager; Darlana M. Moore, Internal Audit Director

Others Present: Jodi Miller, General Manager; Joanne Pierce, General Manager; Ben Rose, Director of Social Services; Catherine Williamson-Hardy, Deputy Director of Social Services; Kelly Inman, Chief Operations Officer; John Kenion, Administrative Officer; Christy McMillan, Administrative Officer; Tammy Baggett, Director of Library Services; Terry Hill, Deputy Director of Library Services; Lyvon Garth, Assistant Director of Information Technology; Thomas Hinton, Sheriff Office Finance Officer; John Sanderlin, Audit Senior; Brendan Leen, Internal Auditor; Gina Addicott, Internal Auditor

III. Business

A. Discussion and approval of September 8, 2020 Minutes – Dr. Nicole McCoy

Dr. McCoy motioned to approve September 8, 2020 minutes. Dr. McCoy posed the question, can the chair second? Mr. Arnold Gordon responded, "in the absence of anyone else, I guess so." Ms. Moore asked if they could hold one moment to make sure there is a quorum. Ms. Moore pointed out that only two members are present, and one other member is needed, as they do not have a quorum yet. Mr. Wendell

Davis then suggested that they could move forward with the meeting but not take any action on any items. He continued that if a third member subsequently joins the meeting, any items requiring action can be done at the end of the meeting.

B. Introduction of New Committee Member – Dr. Nicole McCoy, Chair

Dr. McCoy indicated that a new committee member was appointed to the Committee and did not get sworn in. So, at this point, the Committee will be in search of a new committee member. Dr. McCoy continued that she believes that the position will be filled in February. She inquired of Ms. Moore whether that is correct. Ms. Moore indicated that far as she understands from the Clerk's Office, the position will be filled in February or March. Dr. McCoy then stated that there would be three persons serving by March at the next meeting.

C. Vote to Hold A Special Meeting – Dr. Nicole McCoy, Chair

Dr. McCoy indicated the Committee would move past this since there is not a quorum. Once Commissioner Carter joined the meeting, Dr. McCoy posed the question, could the Committee go back and approve the meeting minutes. Mr. Gordon moved to approve the minutes of the September 8, 2020 meeting. Commissioner Carter seconded the motion. The minutes were approved unanimously.

Dr. McCoy indicated that the special meeting would be regarding the County's financials. Dr. McCoy inquired of Ms. Moore, whether that was correct. Ms. Moore responded that she had more information that was given to her today concerning the Comprehensive Annual Financial Report (CAFR). Ms. Moore indicated that she was told that the CAFR should come from print anywhere between the end of February and the beginning of March. At this point, Commissioner Brenda Howerton joined the meeting, as she was having some technical difficulties getting on.

Ms. Moore recaptured for Commissioner Howerton action taken by the Committee up to that point. Ms. Moore indicated the committee had just voted and approved the September 8th meeting minutes and discussed voting on a special meeting concerning the CAFR. The bylaws state that the CAFR is to be reviewed with the external auditor and with this committee prior to the Board of County Commissioners (BOCC). Dr. McCoy then inquired with Ms. Moore whether they needed the meeting in early January or late December. Ms. Moore responded that the CAFR would not return from print until the end of February, beginning of March. She expressed that the Committee should be fine with having Scott Duda come to the March 9th meeting and subsequently meet with the Board of Commissioners thereafter.

In response, Dr. McCoy indicated no action is needed under item number three on the agenda since the Committee will review the CAFR at the March meeting. Mr. Gordon inquired whether a motion was needed. Ms. Moore questioned whether the Committee had anything to vote on. Dr. McCoy indicated that she didn't think so since they are not really holding a meeting. Ms. Moore added a special meeting

is no longer needed because the CAFR is supposed to be accessible by the March 9th meeting. Mr. Davis asked if he could make a suggestion. He stated the following:

"Obviously, given COVID, this is backing us up considerably because the CAFR is typically under normal circumstances, presented to the AOC in the January time frame and then obviously the Board of Commissioners right thereafter. But given this adjustment in the timeline, it may be worthwhile to go on record so that for future reference in years to come, when we look at the official records of the AOC, it will be documented in respect to why the CAFR was so late coming this year as the result of COVID and the actions are, in fact, taken by this body then obvious they get further codified and ratified before the Board of County Commissioners."

D. Discussion with County Attorney Concerning Legal and Regulatory Matters – Lowell Siler, County Attorney and Janelle Owens, Safety & Risk Manager

Mr. Siler indicated as far as his office work is concerned, he felt pretty good about where it is right now. Of course, as always, he pointed out, "one of our biggest concerns is associated with lawsuits and claims and things of that nature." He expressed he feels really good about the attorneys in his office. Mr. Siler gave a quick update about his office. He explained the County Attorney's Office is really split out into three separate parts or sections. One section deals just with general government work, and it has five attorneys and support staff. The second section of the office deals with the Department of Social Services (DSS) work. This section, he thinks, has seven attorneys and support staff that do DSS work. They handle things from child support to child protective services, adult guardianship, child guardianship, etc. The DSS side is about one half of the County Attorney's Office. The last section of his office is Risk Management. Mr. Siler indicated that Ms. Janelle Owens would be providing information regarding Risk Management.

In continuing, Mr. Siler reiterated that there are three sections to the office, and liabilities could be associated with each. He expressed that he feels good about the things the attorneys do in terms of controlling what can be controlled. Mr. Siler explained there are those times when lawsuits come to the County, and they just happen. Also, he stated that "one thing we try to do is to work with our clients to try to avoid any kind of lawsuits in all of the sections. Just to recap again, our office handles 27 different departments, close to 2,000 employees. There are a number of things that can happen with many departments and that many employees. I think we are in a pretty good place in terms of the training that we do. We update the commissioners monthly on any litigations type cases that we have. I think we are in a good place with most of those cases."

Mr. Siler continued stating the following:

"As you could imagine from time to time, we do get cases from the Sheriff Department, specifically, the Detention Facility. I feel good about where we are with our Sheriff Department. I know they are working really hard on training their

deputies and detention officers. We have had some issues over the years. I think we learned from some of those issues. That's just an ongoing thing where we have hopefully learned from our mistakes to avoid any further problems. But the detention facility is one of those areas that you really must spend a lot of attention towards. Unfortunately, the people who are our guests at the detention facility have nothing but time. And they can be very creative. They're some very smart people. You have to really be on top of things to monitor their activities, interaction with our staff, other people who are guests of the jail. That's an ongoing process.

But I feel very good about where we are right now as it relates to any risk management issues. I was trying to recall and reflect on some of the things that the audit committee has commented on over the last couple of years. I remember one area of concern a couple of years ago. There was a time when there was some concern about our contracts and making sure each of our contracts adheres to the necessary language to adequately protect us—Willie Darby is the lawyer over that section. We handle a lot of contracts. That is a big part of our office. We train annually with all 27 departments on the ingredients that must go into a contract and making sure that we spell out all of the expectations, etc. I feel pretty good about where we are with regards to that. DSS is a tough area. Again, because over the years, there have been some issues related to the DSS side. You don't really hear that much about the DSS side of the office. Again, we are doing things like removing children from homes because of abuse or things like that. We know that those types of situations can result in litigation if things are not done appropriately.

We've got a very, very good DSS Department, well trained. Our DSS director is doing an excellent job. But if you can just imagine when our workers have to go into a home to remove a child or children, that is a tough, tough situation. But it has to be done. In fact, I think if you all have heard the numbers, you may very well be surprised at how many cases we actually have to deal with here in Durham County—doing that, we actually have four lawyers that do nothing but child protective services. I don't know how many workers the DSS Department has. But it could be a very tough area to work in where there is plenty of room for liability if we are not careful about what we do. The next section that I want to just kind of highlight is what we do regarding risk management. We got a great team over there handling risk management. I am going to ask Janelle to give you a little more information about what that side of the office does. But essentially, they handle worker's comp claims on behalf of the County. Again, we are talking about roughly 2,000 employees. So that part of the office is extremely busy."

Mr. Siler asked Ms. Owens if she was ready to step in. Ms. Owens stated the following:

"So basically, our side of the house deal with worker's compensation for the majority. We deal with safety prevention, so we have two members of the safety for that. Also, we handle HIPPA and privacy, and then we manage the insurance coverage for the County. So, when I say the insurance coverage, like this year, Durham renewals, we did a few more advanced things to make sure the County

was protected. We made sure we purchased the Gallagher Crisis package, which will cover us in terms of active shooter scenarios and 25 other different extreme events. And that will provide us first dollar coverage if we need to find a new facility to help folks to come back to work, anything like that. We also purchased medical malpractice coverage for our public health people and any other procedures that our contractors provided as well, with a very low deductible. We are always looking for ways that we can make sure to cover the County, minimize our exposure, but also cover our risk and transfer that risk via insurance. So, we have made sure that we are doing the smart things for the climate we are in for some of the instances we are in. We are also taking proactive measures because of the cyber-attack to set up tabletop practices with some of our team members so that we can go over those procedures again in how we comply with our insurance policy that we do have. We actually had expanded to \$10 million coverage before the cyber-attack actually occurred. So, there are some things that we are doing. On the worker's comp side, we actually only have about three legacy claims left, which is pretty much unheard of in the business. So, our claims are going extremely well. We've been very proactive in terms of COVID, making sure that we have been accountable in keeping track of people who have reported exposure to COVID. So, we have been very busy."

Mr. Siler welcomed any questions at this point. He asked Ms. Owens if she had any additional information that she might want to share regarding COVID. Mr. Siler continued:

"We have had some employees that have unfortunately encountered COVID. But it is a really tough area for everyone all across America right now. We have had some situations where let's again say, the jail. I say the jail, but it also could relate to the Youth Home, as well. Because any time you keep people in, any time you are responsible for their life 24 hours a day, and they are in a situation where their liberty is confined, that is going to create a tough situation for the employees working there and for the people, who unfortunately have to be guests of our jail and our Youth Home. So, there have been situations where we had to reach out and get additional testing or provide testing for our employees and for the inmates. That was already a tough job anyway, but just adding the dimension of COVID has created some interesting challenges. But again, it is something everyone in America is dealing with at this time."

Mr. Siler asked Ms. Owens if she had anything else she wanted to share in that area. Ms. Owens stated the following:

"There have definitely been some interesting challenges with that in terms of what is covered, how we report some of the outbreaks, so we definitely had to do some bridge-building and procedure creation for how we get employees tested. We've been able to start doing bi-weekly testing for the Sheriff Department. We've been able to catch some outbreaks, notify employees, and do things like that. We will have a new contract that will serve for the rest of the year and hopefully extend, that will go before the Board. I am hoping in January, in the fourth session. So,

we've been working with Public Health to make sure that we can keep our employees tested and looking at ways if we do start bringing people back, what is needed for that as well. So, we are doing a lot of proactive work on that side. We are also doing some stabilizing and maintaining work, in terms of making sure employees know what to do if they have exposure at work, how they get tested, and things like that."

Mr. Siler thanked Ms. Owens and stated that he just wanted to say one additional thing before concluding. He expressed:

"I just want to share with you all what we are doing in the area, especially since our computer system was hacked. Lyvon Garth and IT have just done a tremendous job. In fact, I have to authenticate myself twice a day to make sure people don't hack back into us again. We all have to take periodic testing to make sure we know what the rules are. In addition to Lyvon, we also have Kiera Simmons, who works in our office with Janelle, and Kierra handles our HIPPA claims. They are both very sharp, doing a great job. So, we again feel very good about their work. So, if you all have any other questions, we will be happy to answer."

Mr. Gordon indicated he has questions. Mr. Gordon stated, "I gather from the press that access to the courts has been virtually impossible lately, especially in civil matters. Does that make any suit settlements easier for us, or are we going to use that as a bargaining chip, the fact that the council can't get into court to get a judgment against them?" In response, Mr. Siler said that was an excellent question. To his best knowledge, right now, it has not resulted in that desire or outcome. Mr. Siler explained that there are so many people in the courthouse; it's a necessary part of our society. As the managers and others know, we have to be on special guard to make sure the courthouse is clean, et cetera, and do the best we can in that regard. Mr. Siler further commented that more cases are handled remotely, even though the courthouse is open for certain activities. Mr. Siler added it's amazing what you learn and how the situation can force you to do business a little differently. Most of us a year ago has never thought about handling legal cases like this, virtually. Now we know that it can work to some extent; it's not ideal, particularly if you have to go to trials like that. There is a lot of court activities that can take place virtually.

Mr. Gordon continued by questioning the bill before Congress. He stated it limits the liability on companies, which it seems like is what the President is fighting for. Specifically, Mr. Gordon asked will the limitation affect municipalities. Also, is the County going to have suits from the jail stating that the inmates should have been released, shortened their term, or the jail should have done more to confine people who are quarantined? Mr. Gordon continued to ask Mr. Siler does the bill limit the liability we have. In response, Mr. Siler stated that he had been involved in zoom meetings all day, so he didn't have time to digest that bill. Mr. Siler hoped that it would cover cities and counties. At this point, he couldn't speak to it and will study the bill. Dr. McCoy then asked if there are any questions. Mr. Siler said it was a pleasure being with everyone today. Dr. McCoy, Mr. Gordon, and Ms. Moore

thanked Mr. Siler and Ms. Owens. Ms. Owens and Mr. Siler exited the meeting. Dr. McCoy proceeded on to item number five on the agenda, discussion of the Cash Audit.

D. Discussion of the following Internal Audit Submission - Cash Audit – Ms. Darlana Moore

Ms. Moore thanked all the departments for their help and participation. Ms. Moore stated that no one enjoys audit coming in and being audited. She further explained that some of the departments feel they are being beaten on repeatedly, and that's not the case; we just deal with risk and the high-risk areas. Ms. Moore acknowledged Ms. Joanne Pierce and Ms. Tammy Baggett's presence. Ms. Moore began with the libraries' findings. She stated she would not go over all the findings since she has distributed the report to them in an ample amount of time for review. Ms. Moore stated one of the biggest issues or concerns is the Friends of the Library (FOTL). Ms. Moore worked in conjunction with the Compliance Manager, Crystally Wright, in the Finance Department. The Library and the Friends asked Ms. Wright to assist them. Ms. Wright does have a copy of the report to help mitigate the audit findings moving forward. Ms. Moore presented the Friends of the Library findings as follows:

- There is no written contract between Durham County and the FOTL concerning roles and responsibilities and use of Durham County staff.
- Durham County Library receipt books are being used to record the sales collected on behalf of the FOTL. That information was not segregated, and it should have been segregated.
- None of the library locations, except for Southwest Regional, record the items sold on behalf of the FOTL. They weren't tracking inventory and sales appropriately.
- None of the library locations, except for Stanford L. Warren, count the FOTL money daily.
- Portable credit card readers provided by the FOTL are used to run transactions related to FOTL sales via an Apple iPhone and square apparatus.
- Durham County Library staff utilize the FOTL credit card to make purchases. There are no formal policies and procedures concerning the handling of this credit card and no management oversight.
- One staff member utilizes more than 75% of her time performing duties for the FOTL. The FOTL does not provide any financial support for this position.
- Check request packets are emailed to the Treasurer and Bookkeeper of the FOTL from a Durham County employee. These emails include social security numbers.

- A Durham County employee also maintains files dating over several years containing confidential information.
- FOTL credit cards are used to pay scholarship recipients' tuition, whereas this money should be reported to the respective school's finance office.
- The majority of staff have access to the safe.
- In evaluating the deposit packets, we noticed that various libraries did not make deposits timely.
- Revenue was not properly classified.
- Some of the revenue reports did not reconcile with one another.
- Revenue reports were not signed off by the verifier.
- Surveillance cameras seem dysfunctional, and they were not positioned properly.

Ms. Moore paused and asked if there were questions. Mr. Gordon asked if Wake County or Durham County abolished the fines or penalties at the libraries. Ms. Moore stated the fines were not abolished during the time of the audit. Terry Hill, the Deputy Director of Library Services, interjected. He stated the libraries did get rid of fines starting this current fiscal year; however, Ms. Moore reiterated not during the audit. Mr. Gordon said he did not have other questions on the libraries. Dr. McCoy asked if the memorandum of understanding between the Friends and Durham County is going well and if it will address a lot of issues that were brought up today. Mr. Hill replied that the memorandum of understanding is still in process. It will address the issues, especially the ones specific to the library interactions with the Friends, with the scholarship funds, and utilizing their credit cards. The libraries have stopped doing those things, and the memorandum of understanding will address those things.

Mr. Gordon asked if the Friends administer some sort of scholarships. Mr. Hill responded that the Friends provide scholarships to library staff. There might be two or three staff members who will receive the scholarships for advancing their education. Mr. Hill further explained that there is a lot of staff who pursue a Library of Science degree. At this moment, Commissioner Jacobs had a general question. She stated the Library audit was very detailed, and there were a lot of issues that were raised. Commissioner Jacobs asked Ms. Moore how things are followed up on since it obviously will take the library staff a lot of time during COVID to implement things. Commissioner Jacobs emphasized that a lot of these things can't ever fully be implemented until after COVID and the return to normal operation. Commissioner Jacobs asked Ms. Moore how this all will play out. Ms. Moore clarified that she has her staff on a two-year cycle, and that was prior to COVID. Ms. Moore stated we are two to three years out concerning audit follow-ups, and we stay in touch with the management. Management also provides dates and times as far as when the issue will be resolved.

Mr. Gordon was curious about what is the cash on hand at the libraries and is that big bucks or petty cash. Mr. Hill stated it is both. The libraries do have petty cash at each location. Each library will take money for fines, fees, lost materials, and print jobs. Mr. Gordon asked are we talking about hundreds of dollars. Mr. Hill stated it could vary based on the locations. One location in a week might take in 75 cents, and some might take in hundreds of dollars. Mr. Gordon asked about the frequency of depositing. Mr. Gordon questioned do the libraries have to deposit it every day if the cash is in a secured place on site. Mr. Hill replied that it's their understanding to deposit it every day even though it's a very tiny amount. Mr. Hill continued to explain under normal circumstances, it's the manager of the library who will take the deposit to the bank. Mr. Hill expressed that they have a very detailed response written out stating the procedures that are put into place. However, one concern that has come up is that the library staff's liability is to transport the funds to the bank, and there is a safety issue. Mr. Gordon added especially since two of the locations do not have cameras. Mr. Hill stated the two locations are scheduled to get cameras next fiscal year.

Ms. Tammy Baggett, the Director of Library Services, reassured that the two locations are getting cameras during the next fiscal year and will be submitted with their budget request. Ms. Baggett stated the libraries have gone through the report and implemented procedures for those things that needed to be reviewed in the report. Ms. Baggett stated it's their understating that daily deposit is required either by the County or the State, so that's why they are deposited daily. Ms. Baggett had a question whether the Friends also need to do their deposit daily since it's a hardship for them. Mr. Gordon agreed it is hard for them since they are a voluntary organization. No further question was asked at this moment, and Ms. Moore moved onto the Division of Social Services findings.

Ms. Moore communicated we reviewed the cash handling activities in Program Integrity, Child Support, and Emergency Assistance. Ms. Moore presented the findings as to the following:

- Manual receipts that did not reconcile to the Log of Cash Receipts.
- There were improper segregation of duties and a lack of dual control where at least two staff members weren't documenting or depositing cash receipts.

As for the Food and Bus Card Spending Authorization, we noted:

- Missing the Spending Authorization forms in accordance with their policy.
- The manual receipt books were not routinely reconciled, accounted for, and audited.
- There were no policies and procedures for safeguarding manual receipt books.

As for the Cards and Voucher Stock Audit, we found:

- The business office does not conduct periodic audits of food cards, bus passes, and clothing vouchers.
- Management does not monitor that activity at all.
- There was no evidence of a dual review when preparing the deposit slip and the accounting form that is sent to County Finance.

Concerning the completion of the Spending Authorization Form, there was no detailed explanation section or a section of follow-up procedures on unreturned or unmatched store receipts for clothing vouchers. Ms. Moore stated that's all for the Division of Social Services and asked if there are additional questions. Mr. Gordon stated that the cash could be leaky holes, and he is glad Ms. Moore is detailed as she did with the audit. Mr. Gordon said the Commissioners should take the fact that we have a lot of places where cash is handled, and it is not handled with the basic cash processing, which would be routine in any business. Dr. McCoy stated we could move onto the Sheriff's Office. Ms. Moore thanked Ms. Baggett, Ms. Pierce, Mr. Hill, and everyone from the library for joining the meeting. Ms. Moore asked the Library and Division of Social Services to exit the meeting if they don't have any other questions. Ms. Baggett asked if she should go ahead email Ms. Moore the document now that they have prepared concerning the responses for the issues that were brought up. Ms. Moore replied that would be fine. Ms. Moore and Mr. Gordon wished Ms. Baggett a Merry Christmas.

Ms. Moore proceeded onto the final finding areas for the Sheriff's Office. Ms. Moore noted:

- During the Cash Audit concerning the jail daily packet, the Money Intake Log did not agree to the Core-Banking system.
- Also, the Booking Audit Report was manual as opposed to a system-generated report.

Concerning the deposit, Ms. Moore stated we only found one late deposit in all the three areas: the Jail, Animal Protection Services, and Animal Services. Ms. Moore explained the manual receipt books at Animal Services are not audited or reviewed at any time during the year. There are no formal written policies and procedures concerning the proper storing, accounting, handling, and auditing of manual receipt books. As for the Animal Protection Society, a few of the Animal Shelter Boarding reports and deposit slips did not reconcile, and a few of the deposits did not balance. And one deposit slip did not agree to the Finance deposit form. Mr. Gordon asked if management disagreed with any findings. Ms. Moore stated, no, sir. Mr. Gordon asked Ms. Moore if she will be following up on these findings, or will they send be sending further responses. Ms. Moore clarified that we would be communicating with each of the departments moving forward.

As Ms. Moore has stated to Commissioner Jacobs, the Internal Audit department is on a two to three-year cycle. Right now, the department is working on the 2018 reports. Ms. Moore emphasized she tries to stay in communication with the departments and make sure they do all the things they said in the audit report. Dr.

McCoy asked Ms. Moore if she selected the operations because they are high risk or high volume. Ms. Moore indicated they are of high risk. Dr. McCoy further questioned Ms. Moore if she puts it on a five-year cycle, will she select these or some other ones. Ms. Moore responded some other ones because the audit follow-ups will take care of it. Ms. Moore continued to explain that's why Internal Audit does a detailed review, and we take our time. Ms. Moore commended her staff for working hard and go beneath the surface. Ms. Moore indicated she is three years in with the County, and she is still trying to get a feel of all the departments. Ms. Moore said we take our time and dive deep into these audits to get a thorough understanding of the operations and provide value-added recommendations.

At this time, Commissioner Jacobs stated she was amazed when she read the library audit and how detailed it was. She stated it was evident that Ms. Moore and her staff have looked over everything from every perspective. Commissioner Jacobs commended Ms. Moore and her staff. She also stated the outcome for the Division of Social Services and the Sheriff's Office was pretty good, considering they did not have many things to address. Commissioner Jacobs stated the Division of Social Services is used to dealing with audits since she is on the Board. Whereas the libraries are not used to functioning in an audit heavy environment. Lastly, Commissioner Jacobs thanked Ms. Moore and her staff once again. Dr. McCoy thanked Ms. Moore for the audit report and then proceeded onto item number six, New Business.

E. New Business

Ms. Moore stated there is a new Board of County Commissioners and the Bylaws state that the Commissioners must vote Commissioner Carter as an at-large member or vote to add an additional member as the at-large member. County Manager, Mr. Davis, asked if that position is at-Large or alternate. Ms. Moore apologized and stated it's alternate. Dr. McCoy asked if Commissioner Carter was the alternate previously. Ms. Moore stated, yes. Dr. McCoy then asked do they have to vote again. Ms. Moore clarified they (the AOC) don't vote. The Commissioners vote as to who would be the alternate. Mr. Davis asked when does the Audit Oversight Committee meet again. Ms. Moore stated that the next meeting is on March 9th. Dr. McCoy added the Commissioners would vote for the alternate at their next meeting. She then asked if there is any additional new business.

F. Old Business- None

Dr. McCoy asked Ms. Moore if there are any old business that needed to be addressed. Ms. Moore replied no, and Mr. Gordon stated he does not have any.

G. Adjournment

Dr. McCoy moved to adjourn the meeting, and Commissioner Jacobs seconded. There being no further business, the meeting was adjourned at approximately 4:25 pm.