Special Meeting Agenda

11/29/2021

**AGENDA**

**EAST KERN HEALTH CARE DISTRICT BOARD OF**

**DIRECTORS**

**SPECIAL MEETING**

**8101 Bay Ave. CALIFORNIA CITY**

*Our mission is to expend financial resources to help residents of the District satisfy their healthcare needs.*

**Special Notice**

Teleconference Accessibility

Pursuant to Executive Order N-29-20 issued by Governor Newsom in response to the COVID-19 outbreak and as a precaution to protect both staff, our constituents, and elected officials, the East Kern Health Care District will hold its board meeting via teleconference or the most rapid means of communication at the time. The public may participate in the teleconference by clicking on the link below:

https://us02web.zoom.us/j/82122212579?pwd=L0RUaEMyM3hBN2ZWYW9qUS9mWU83QT09

Meeting ID: 821 2221 2579

Passcode: 992720

One tap mobile

+16699006833,,82122212579#,,,,\*992720# US (San Jose)

+13462487799,,82122212579#,,,,\*992720# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Find your local number: https://us02web.zoom.us/u/kbg47UDpyJ

**11/29/2021 5:00PM (In Person/Virtual)**

Public comments may be made through teleconference when prompted by the President during the public comment period. Public comments may also be provided through email by emailing

[eastkernhealthcaredistrict@gmail.com](mailto:eastkernhealthcaredistrict@gmail.com) during or prior to the meeting.

Please indicate comments on the subject line.

If you have difficulty connecting to the teleconference line, please call 669-900-6833 or email eastkernhealthcaredistrict@gmail.com

**1. PLEDGE OF ALLEGIANCE**

**2. CALL TO ORDER**

**3. ROLL CALL**

Director Rubi Foley

Director Richard Macedonio

Director LaMiya Patrick

Director Lois Peralta

Chair Karen Macedonio

Staff Present: Alex Lemieux – Legal Counsel

Lynn Airhart, Office Manager for EKHCD

Public Present:

4. **APPROVAL OF AGENDA**

**Motion\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Second\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Action\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**5. PUBLIC COMMENTS RELATED TO ITEMS ON AGENDA:**

**6. CONTINUED BUSINESS**

**CB1: FACILITIES UPDATE**

**MOTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_SECOND\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**ACTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**CB2: ADDITION TO CASH HANDLING PROCEDURES- RENTAL INVOICING**

**MOTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_SECOND\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**ACTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**CB3: UPGRADES TO BAY AVENUE MEETING ROOM**

**MOTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_SECOND\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**ACTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**7. NEW BUSINESS**

**NB1: UPGRADE INTERNET AND PHONE CONNECTIONS**

**MOTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_SECOND\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**ACTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**FUTURE BUSINESS ITEMS:**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Director Rubi Foley:

Director Richard Macedonio:

Director LaMiya Patrick:

Director Lois Peralta:

Chair Karen Macedonio:

**DIRECTORS COMMENTS FOR NON-AGENDA ITEMS:**

Director Rubi Foley:

Director Richard Macedonio:

Director LaMiya Patrick:

Director Lois Peralta:

Chair Karen Macedonio:

**STAFF COMMENTS**

Alex Lemieux:

Lynn Airhart:

**ADJOURNMENT:**

**MOTION\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_SECOND\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_TIME:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

“Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in this agendized public meeting should be directed to the District’s office at (760) 373-2804 or Cell (661) 220-6100 at least 48 hours prior to said meeting.” Agenda posted 11/24/2021

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# Cash Handling Internal Controls

The cash handling procedures must define objectives and outline a control process to secure the District’s cash and cash equivalents. The minimum number of employees required for segregation of duties is three. However, alternative methods of segregation of duties may be implemented incorporating oversight by designated staff or board members. We will incorporate the five principals of duties of internal control.

1. Control environment
2. Risk assessment
3. Information and communication
4. Monitoring
5. Control activities

# Billing/accounts receivable duties

* Establish regular date for billing to rental clients
* Bills must be mailed or emailed by specific date
* Mail should not be opened by the staff who completes the billing

# Accounts receivable payments

* Checks must be input into the accounting system and posted to accounts (renters)when received
* Define secure storage in the building for undeposited funds
* Deposits must be made at regular dates within 3 days of receipt

# Accounts payable

* Establish procedures for levels of expenditure authorization
* Each expenditure must have authorizing signatures on the invoice
* Normal operating bills such as utilities may have a set limit before authorization is needed
* EFT or ACH must be preauthorized by the proper level of account signer

# Accounts payable distribution (check writing)

* Check stock must be in a secure location
* Check stock should have limited access
* Check log must show who removed the checks for processing and must include numbers, date and initials.

# Petty cash/empress account limit set by the board

* Check written monthly documented by receipts to replenish and coded to each expense account

Empress account for office manager

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# Cash Handling Internal controls

* Documentation of restrictions for approved expenditure types (i.e., District travel only or type of purchases)

# Account reconciliation – completed at specified time periods Income reconciliation

* The District has limited activities from rentals. There should be an expected monthly revenue recorded
* Accounts receivable reconciliation should show any overdue accounts

# Bank reconciliations

* Completed monthly reconciliation for each bank, empress or investment account
* The bank statement and reconciliation must be reviewed and signed by the treasurer

# Credit card statements

* Statements must be reconciled and receipts attached prior to payment
* Statements must be submitted monthly

# Petty cash accounts

* Prepare the monthly reconciliation for reimbursement
* Reconcile the cash in drawer and expenditure report to total fund amount

Random verification of the procedures must be performed and documented. This verification will be an integral part of the alternative method of segregation of duties and will serve to mitigate risk.

|  |  |  |  |
| --- | --- | --- | --- |
| **ITEMS** | **OPTION C** | **OPTION A** | **OPTION B** |
| Logitech Group Expansion | $1500.00 | $1500.00 | $1500.00 |
|  |  |  |  |
| Group 15m Extended  Cable (@$250.00 each) | $250.00 (1) | $500.00 (2) | $250.00 (1) |
|  |  |  |  |
| Samsung UHD SmartTV | $550.00 (55") (1) | $550.00 (55") (1)  $650.00 (70") (1) (TOTAL $1,200.00) | $1,100.00 (55") (2) |
|  |  |  |  |
| HDMI Accessories (Cable, Wall Splitter,  Signal Splitter) | $220.00 | $220.00 | $220.00  ·' |
|  |  |  |  |
| TV Wall Mount Bracket | $60.00 (1) | $120.00 (2) | $120.00 (2) |
|  |  |  |  |
| Pyle Amp 200 watt |  |  | $200.00 (1) |
|  |  |  |  |
| Proreck Wireless Mic  System |  |  | $290.00 (1) |
|  |  |  |  |
| Desktop Mic Stand |  |  | $180.00 (6) |
|  |  |  |  |
| Labor to Install | $825.00 | $1,000.00 | $1,000.00 |
|  |  |  |  |
| CA Tax | $343.14 | $470.42 | $504.07 |
|  |  |  |  |
| **GRAND TOTAL** | **$3,738.14** | **$5,010.82** | **$5,544.07** |
|  |  |  |  |

November 22, 2021

Additional topics to discuss:

Internet connectivity

Flooring

Tables

Chairs

Painting, etc

















