

1. Property & Casualty Insurance

- a. What agencies does the county work with?
- b. Last time a thorough review?
- c. Who completed the review?
- d. Does the county have a committee to review coverage?
- e. What qualifies a person or committee to perform a review?
- f. What internal controls are in place to improve the cost and effectiveness of coverage?

2. Group Health and Employee Benefit Program

- a. PPO - HDP - HSA Administrator SIHO Insurance Services
- b. Reinsurance Insurance office of America
- c. Organ Transplant Optum
- d. Proactive MD Proactive MD
- e. Group Dental Delta Dental
- f. Group Vision Vison Service Plan (VSP)
- g. Group Life One America
- h. Voluntary Group Life One America
- i. Disability Aflac
- j. Voluntary Critical Illness Aflac
- k. Voluntary Hospital Indemnity Aflac

3. Capital Assets

- a. Complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify accounts balances carried in the accounting records.
- b. Land
- c. Infrastructure
- d. Buildings
- e. Improvements Other than buildings
- f. Equipment
- g. Construction work in progress

4. County RSD Wastewater Management Project

- a. Capital Investment to date \$900,000.00.
- b. Brown County Regional Sewer District
- c. Helmsburg Regional District
- d. Lake Lemon to Woodland Lake 13 miles and 900 connections
- e. How will the County Council find the monies for the matching grants?
- f. What criteria will be used in the decision-making process?

5. Brown County Redevelopment Commission.

- a. Why was the BC-RDC created?
- b. What is the purpose of the RDC?
- c. The Commissioners appoint 3 one-year term board members.
- d. The Council appoints 2 one-year term board members.
- e. The RDC receives \$30,000 per year in funding.
 - i. Why and how did the county arrive at \$30,000 per year?
 - ii. How have the funds been spent over the last three years?
- f. What is the history of successes and failures has the RDC experienced?
- g. What support has the RDC received from the Council and Commissioners in the area of direction, leadership, and expectations?

6. Area Planning Commission

- a. Has the APC Studied the impact the proposed RSD collection system may have on new development?
- b. Has anyone studied and researched Brown Counties Geography?
 - i. Cultural
 - ii. Health
 - iii. Development
 - iv. Economic
 - v. Historical
 - vi. Population
 - vii. Social
 - viii. Religion
 - ix. Transportation
 - x. Tourism

7. County Facilities Maintenance

- a. What internal controls are in place for oversight of building and equipment maintenance?
- b. What oversight exists?
- c. Does an annual expense forecast exist?

8. Potential future funding required for capital improvement projects.

- a. Court House
- b. Prosecutors office
- c. Jail A/C Units
- d. RSD wastewater collection system
- e. 2025 AT&T 10-year Emergency Services Contract Renewal

9. Highway Department

- a. How did the county determine full employment of twenty employees?
- b. Does the County Highway department maintain an active employee organization chart with roles and responsibilities?
- c. What training does the county highway employees receive every year?
- d. What Internal controls are in place for project management?
 - i. Asphalt roads
 - ii. Stone Roads
 - iii. Bridges & Culverts
 - iv. Road Signs
 - v. Tree trimming
 - vi. Mowing
 - vii. Snow Plowing
- e. Physical Inventory
 - i. How often is a physical inventory taken of County highway property?
 - 1. What system is in place to describe, track, identify, items purchased, date of purchase, warranty, Id Number, insurance coverage, etc.
 - 2. What system is in place to track any and all regularly scheduled maintenance, and service on all county highway equipment and property?