



ADAMS COUNTY

COLORADO
BOARD OF COUNTY COMMISSIONERS

Eva J. Henry - District #1
Charles "Chaz" Tedesco - District #2
Emma Pinter - District #3
Steve O'Dorisio - District #4
Mary Hodge - District #5

STUDY SESSION AGENDA
TUESDAY
October 20, 2020

ALL TIMES LISTED ON THIS AGENDA ARE SUBJECT TO CHANGE

11:10 A.M.	ATTENDEE(S):	Jill Jennings Golich / Ryan Nalty / Jen Rutter / Greg Barnes / Thomas Dimperio / Christy Fitch
	ITEM:	2020 Regulation Amendments 2nd Phase
12:20 P.M.	ATTENDEE(S):	Nancy Duncan / Sam Beck, BKD / Courtney Reikofski, BKD
	ITEM:	Internal Audit Kick-Off
1:00 P.M.	ATTENDEE(S):	Nancy Duncan
	ITEM:	Review of 2021 Proposed Budget
1:40 P.M.	ATTENDEE(S):	Raymond Gonzales
	ITEM:	Administrative Item Review / Commissioners Communication
2:00 P.M.	ITEM:	BOCC Tour of New Riverdale Animal Shelter Facility

TO WATCH THE MEETING:

- Watch the virtual Zoom Study Session through our [You Tube Channel](#)

(AND SUCH OTHER MATTERS OF PUBLIC BUSINESS WHICH MAY ARISE)

AGENDA IS SUBJECT TO CHANGE



STUDY SESSION ITEM SUMMARY


DATE OF STUDY SESSION: 10/20/2020
SUBJECT: Amendments to County's Development Standards & Regulations
OFFICE/DEPARTMENT: Community & Economic Development Department
CONTACT: Jill Jennings Golich, Director
FINACIAL IMPACT: N/A
SUPPORT/RESOURCES REQUEST: N/A
DIRECTION NEEDED: Receive direction on proposed text amendment language and content
RECOMMENDED ACTION: That the Board of County Commissioners allow staff to move forward with the hearings for the proposed regulation amendments.

DISCUSSION POINTS:

- A review of proposed language of text amendments to the County's Development Standards and Regulations, including updates to a variety of uses, definitions, allowable zone districts, and performance standards.
- Staff is looking for direction from the Board of County Commissions on whether to proceed with hearings for the proposed text amendments language.

2020 Regulation Amendments 2nd Phase

Board of County Commissioners Study Session
Community and Economic Development Department
October 20, 2020



Timeline

- Stakeholder/Public Meetings
 - August 25 – September 8
- Draft Language
 - August 25 – September 21
- Referral Period – Public Comment
 - October 13 – November 3
- Planning Commission
 - November 12
- Board of County Commissioners
 - December 8

Table of Permitted Uses and Associated Performance Standards

- Evaluate where gas stations are allowed
 - Distance from dwellings
- Include Performance Standards for RV and Boat Storage
- Short-Term and Vacation Rentals
- Separation of Trucking and Warehousing from Mini-Storage
- Redefine Uses
 - Services
 - Heavy Retail and Heavy Services

Special Districts

- Streamlined process for review of Service Plans
 - Coincides with state statute
 - Addition of a model Service Plan for applicants to edit and submit as part of their application
- New requirements for Site Plan
 - Ensure that future development within the proposed Special District conforms with the County's recorded plats and maps
- Financial Review (paid for by applicant)

Mixed-Use Options

- Conditional Use in Commercial-5
- Urban Design
 - Reduced setbacks for roadways
 - Architectural Standards
 - Requirements for Site Design

Other Proposed Changes

- Engineering Standards
 - Limit Number of Driveway/Access for residential properties
 - Enhanced language to prevent vehicle tracking onto public roadways
 - Removal of administrative relief option for drainage improvements
- Shared Parking Standards
- Height Limit for Unoccupied Structures
- User-Friendly Redesign
 - Reconfigured Use Table
 - Improved Section Delineation

Discussion

- Feedback on proposed language




STUDY SESSION ITEM SUMMARY

DATE OF STUDY SESSION: October 20, 2020
SUBJECT: Internal Financial Audit
OFFICE/DEPARTMENT: Budget & Finance Department
CONTACT: Nancy Duncan, Budget & Finance Director; Sam Beck, BKD, Senior Consultant II; Courtney Reikofski, BKD, Senior Managing Consultant
FINACIAL IMPACT: Informational Only
SUPPORT/RESOURCES REQUEST: N/A
DIRECTION NEEDED: N/A – Informational Only
RECOMMENDED ACTION: Informational Only

DISCUSSION POINTS:

- BKD Staff will present the plan for the internal financial audit and answer questions regarding the audit.



ADAMS COUNTY

**2020 RISK ASSESSMENT AND INTERNAL AUDIT
PLANNING**

PRESENTED BY: **BKD, LLP**

BKD^{LLP}
CPAs & Advisors

2020 RISK ASSESSMENT

▶▶ Objective

- Identify new/changed organizational risks and develop potential audits based on risks.

▶▶ Procedures Performed

- Interviewed County Commissioners, County Manager, Deputy County Managers, and others to solicit risks and obstacles to meeting County objectives and goals.
- Assessed risks and information available on internet/intranet sites from prior-year risk assessments/audit plans.
- Developed an audit plan based on our risk assessment.

2019 INTERNAL AUDITS

2019 Completed Internal Audits

2019 Risk Assessment – Interviews with certain department directors/elected officials to update the risk assessment to evaluate risks to the County and develop the 2019 internal audit plan.

Clerk and Recorder – Ballot truck consulting investigation (outside of IA budget) as a fraud investigation.

Parks, Open Space & Cultural Arts – Review processes and controls surrounding the sale of alcoholic beverages at the fairgrounds.

Assessor's Office– Agreed-upon procedures surrounding transition processes from outgoing Assessor to incoming Assessor.

County Manager's Office – Follow up review of management letter comments issued by the County's external auditors.

Coroner's Office- Meetings and correspondence with the Coroner, culminating in narratives drafted and gathered information to date surrounding the internal controls over inventory collection, safeguarding, reporting and releases to appropriate persons; accounting transactions/contracts surrounding the office; budgeting and reporting in compliance with County policies, laws and regulations.

Internal Audit Administration - Manage the internal audit function and perform other procedures not otherwise associated with specific audits.

2020 AUDIT PLAN

2020 Proposed Audit Plan

2020 Risk Assessment (Completed) – Continue to meet with department directors and elected officials to update the risks/rankings identified in the 2020 risk assessment to refine the 2020 audit plan.

Treasurer – Assess processes and controls around cash disbursements (wires, checks, ACH, etc.), cash receipts (wires, checks, ACH, etc.), and recording cash transactions to the general ledger.

Payroll - Assess processes and controls for calculating payroll amounts, processing payments, safeguarding and updating employee information (bank information, pay rate changes, terminations, etc.), and recording payroll transactions to the general ledger.

Colorado Air and Space Port – Assess compliance with County HR and Financial policies and procedures.

Follow Up on Previous Audit Findings:

Parks, Open Space & Cultural Arts – Follow up review of processes and controls over sales of alcoholic beverages and recommendations from 2019 internal audit procedures.

Coroner – Follow up on identified recommendations that would improve the Office’s controls over purchasing, safeguarding of assets, information technology and security procedures, approval processes surrounding P-cards and invoice disbursements, payroll related expenditure categories (tuition or continuing professional education) and the statutory salary limits that may need to be revisited.

Clerk and Recorder – Follow up on identified recommendations surrounding processes and controls related to cash management, cash handling, and inventory controls and general operational efficiencies and effectiveness.

Internal Audit Administration - Manage the internal audit function, participate in the County’s review of vendor protests as needed, and perform other procedures not otherwise associated with specific audits.

INTERNAL AUDIT SCHEDULE

- ▶▶ At the request of the County due to COVID, the start of our risk assessment procedures was delayed by multiple months.
- ▶▶ Before this delay, our original anticipated timeline for completing the 2020 audit plan was 12/31/2020.
- ▶▶ As a result of the delay to the start of our procedures, we request the Board of Commissioners' approval to delay the anticipated timeline for completing the 2020 audit plan to 4/30/2021.
- ▶▶ At this time, we do not anticipate needing more time for the 2021 audit plan.

QUESTIONS?



STUDY SESSION ITEM SUMMARY

DATE OF STUDY SESSION: October 20, 2020
SUBJECT: County Manager's 2021 Recommended Adams County Budget
OFFICE/DEPARTMENT: Budget & Finance Department
CONTACT: Nancy Duncan, Budget & Finance Director; Marc Osborne, Deputy Budget Director
FINACIAL IMPACT: Informational Only
SUPPORT/RESOURCES REQUEST: N/A
DIRECTION NEEDED: N/A
RECOMMENDED ACTION: No action required at the time. This is informational only to give the Board of County Commissioners an opportunity to review the County Manager's 2021 Recommended Budget

DISCUSSION POINTS:

- This presentation will allow the Board of County Commissioners to review, analyze, and ask questions regarding the County Manager's 2021 Recommended Adams County Budget.