

THE COUNTY COMMISSION
OF
STONE COUNTY, MISSOURI

February 15, 2018

STATE OF MISSOURI |
COUNTY OF STONE |

Be it remembered that a session of the County Commission of Stone County was held in the courthouse at Galena, on February 15, 2018. Those in attendance today were Presiding Commissioner Dennis Wood, Southern Commissioner Hank Smythe and Northern Commissioner Mark Maples.

Morning Session:

10:00 AM

Presiding Commissioner Dennis Wood opened the meeting with the pledge of allegiance to the flag. Those present for this meeting today are as follows: Debbie Scobee, Circuit Clerks office; Earl Johnson, IT Department; Captain Isaac Cornelison; Chief Tim Gideon; Kristi Stephens, Treasurer; Vicki May, Collector; County Counsel William McCullah & Tena Foster, Stone County Clerk's office.

Approval of Commission Minutes

The matter to approve the minutes for Stone County Commission meeting dated February 13, 2018 was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Wood – yes. Minutes ordered approved.

Schedule of Bills - 1

Presiding Commissioner Dennis Wood presented a schedule of bills that have been submitted to him from the County Clerk's office in the amount of \$11,835.82. This matter to accept the bills for payment was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Wood - yes. Order to pay carried.

Schedule of Bills - 2

Presiding Commissioner Dennis Wood presented a schedule of bills that have been submitted to him from the County Clerk's office in the amount of \$69,617.98. This matter to accept the bills for payment was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Wood - yes. Order to pay carried.

Discuss Building Security during Judicial building expansion

Stone County Commissioners, Debbie Scobee, Circuit Clerks office, Earl Johnson, IT Department, County Counsel William McCullah, Chief Tim Gideon & Captain Isaac Cornelison discussed start date for leasing building, safety, security, camera & fiber/phone connection on the building being rented to house the Circuit Clerks Office and, on the Annex building when holding Court while the Judicial Building is under construction. Due to the IRS conference call at 11:00AM. discussion was sent to recess and put on next Thursday, February 22nds Agenda for further discussion.

Recess: 10:59 AM to IRS Teleconference call

Notice was posted more than 24 hours in advance that that the County Commission would hold a closed meeting at the request of the Internal Revenue Service; therefore, under authority of Section 610.021(1) RSMo, the County Commission held a closed meeting concerning pending litigation.

Teleconference with IRS Examiner at 11:00 AM / Review Resolution immediately following

**STONE COUNTY COMMISSION
MINUTES FROM EXECUTIVE SESSION
CONCERNING IRS INVESTIGATION**

TUESDAY, FEBRUARY 15 2018

The Stone County Commission met in the County Commission Room on the Third Floor of the Old Courthouse in Galena, Missouri on February 15 2018 following the general session that began at 10:00 a.m.

Notice was posted more than 24 hours in advance that that the County Commission would hold a closed meeting at the request of the Internal Revenue Service; therefore, under authority of Section 610.021(1) RSMo, the County Commission held a closed meeting concerning pending litigation.

William McCullah, County Counselor, kept the minutes of the meeting.

On the issue, whether to conduct an executive session under the authority of §610.021(1), a vote was taken at 11:00 a.m. The vote was Presiding Commissioner Wood, yes; Commissioner Maples, yes; Commissioner Smythe, yes.

Dena Casey, IRS investigator, initiated a telephone conference call at 11:07 a.m. Those attending were, Presiding Commissioner Dennis F. Wood; Commissioner Mark W. Maples; Commissioner Hank Smythe; County Counselor William McCullah; County Clerk Cindy Elmore; Deputy County Clerk Tina Foster, Collector of Revenue Vicki May; and County Treasurer Kristi Stephens. Prosecuting Attorney Matt Selby, Prosecuting Attorney, participated in part of the meeting by telephone, from 11:10 a.m. to 11:27 a.m.

The IRS raised three issues concerning payments made to county employees in tax years 2015 and 2016 that should have been reported on Forms W-2 rather than on Forms 1099. The IRS determined that the County should pay \$8,413.69, the amount of FICA withholdings and matches that the IRS calculated should have been made. The IRS found that there was no intent to evade or avoid payment, and the IRS assessed no penalties and no interest.

After discussion of the issues, the telephone conference was terminated at 11:20 a.m.

At 11:20 a.m. the Commission considered the issue to release to the public these minutes and all of the pertinent documents from the IRS and the County. The vote was Presiding Commissioner Wood, yes; Commissioner Maples, yes; Commissioner Smythe, yes.

At 11:21 a.m. the issue to return to regular session was considered. The vote was Presiding Commissioner Wood, yes; Commissioner Maples, yes; Commissioner Smythe, yes.

The County Commission made the following decisions: (1) to accept the IRS determination; (2) not to appeal the IRS's determination; (3) to authorize signature of IRS Form 2504-T; (4) to authorize payment of \$8,413.68 to the IRS from the County's general revenue fund; (5) to authorize release of the minutes from executive session; to (6) authorize release to the public of all IRS documents concerning this investigation; (7) to request that the Collector reimburse the County's general revenue fund for the amount attributable to her employees; (8) to request that the Prosecuting Attorney reimburse the County's general revenue fund for the amount attributable to his employee; and (8) to direct that payment for road and bridge commissioners be reimbursed to the County's general revenue fund.

Open Meeting 11:22 AM

This matter to accept the IRS determination, authorize signature of IRS Form 2504-T, authorize payment, release minutes from executive session, release to the public all documents, Collector reimburse the County's GR, request the PA to reimburse the County GR and to direct payment

for R&B Commissioners be reimbursed to County GR., was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Wood - yes. matter carried.

Recess 11:40 AM to Road & Bridge at Noon

Announcements

February 14, 2018, Presiding Commissioner Dennis Wood, Southern Commissioner Hank Smythe and Northern Commissioner Mark Maples attended the CLEO Meeting held in Springfield. Presiding Commissioner Dennis Wood, Southern Commissioner Hank Smythe and Northern Commissioner Mark Maples will also attend the Livestock & Forage Conference held at the First Baptist Church in Crane tonight and will attend the Legislative Affairs meeting in Branson on Friday February 16, 2018.

Courthouse will be closed in observance of the Presidents' Day holiday on Monday February 19, 2018.

Public Time:

Time was extended to anyone who wanted to speak to the commission at this time.

Adjournment:

Following the adjournment of the Highway Commission, the adjournment of the Stone County Commission meeting was brought to decision by roll call vote: Smythe – yes; Maples – yes; Wood – yes. Meeting adjourned at 1:01 PM.