



Jefferson County
Finance Department
320 S. Main Street Room 109
Jefferson, WI 53549
Telephone (920) 674-7434
Fax (920) 674-7368

Brian L. Lamers, CPA
Finance Director

Cindy Diestelmann
Jayne Hintzmann
Donna Miller
Tamara L. Worzalla, CPA

To: County Board members
Other interested parties
From: Brian Lamers, CPA
Re: Finance Department annual report
Date: July 9, 2013

The "true" annual report for the Finance Department (as well as Jefferson County) is the annual audit by our independent audit firm, CliftonLarsonAllen LLP. The field work began on April 22nd and lasted for almost 3 weeks. There were no problems with the audit.

The Finance Department shares office space with the County Clerk's office and has many shared duties that interrelate with the public in many ways. Without the wonderful support of both Finance staff and the County Clerk's office, we could not have achieved all that is done within the year.

Looking at the calendar year 2012 for the Finance Department included some of the larger activities of the department included the following items:

- The resignation of David P. Ehlinger, CPA as the Finance Director left approximately 3 months for the Finance staff to work together with additional duties until I was hired in September as the Finance Director. The staff did a great job and still continue to work with me in the transition. Tammy Worzalla, CPA did a great job on filling in as Interim Finance Director and working with the Administrator in putting together the 2013 Budget.
- There will be an update to the mainframe accounting system (JD Edwards) from version A9.2 to version A9.3. Staff has been working to test the new version for any issues when going live in May 2013.
- We continued to gain knowledge and expertise in GlobalSoft's Spreadsheet Server. This software has allowed for more automated financial statement preparation for monthly reports and at year end.
- It is our intention to submit the CAFR (Comprehensive Annual Financial Report) to the Governmental Finance Officers Association (GFOA) for their Certificate of Achievement in Excellence in Financial Reporting Program for 2012.

Tammy and I are members of the Wisconsin Government Finance Officers Association (WGFOA) and also members of the National Government Finance Officers Association (GFOA) which helps us keep informed of any changes.

In addition to the above items, there are always over-lapping issues that need to be worked on:

- The annual budget process begins in April and does not end until November.
- Independent auditor field work includes:
 - November/December – Two weeks field work related to internal controls
 - April/May – Three weeks field work related to financial statements and grants
- Financial statement preparation begins in December and is not completed until mid-May.
- Keeping up to date with a 5-Year financial projection.
- Working to keep policies with financial impacts up to date.

Another 2013 project for the department is to update the Emergency Continuity Plan.

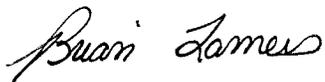
Challenges for this year and beyond

1. The Finance Division acts as the "accountant" for 22 out of 27 departments in the County because those departments do not have full time accounting staff. In addition, our office sets the accounting standards for and incorporating the financial data from the other five departments. As budget constraints within all departments continues to grow because of levy limits and the current recession, these departments that do not have any financial staff rely on the Finance Department more and more for financial analysis and advice.
2. As the financial picture of Jefferson County gets tighter and tighter, elected officials, Administration, and the public are looking for more and more financial analysis and advice. While the County has returned to three CPAs on staff, the professional accounting staff is spread out to a very thin level.
3. Attending outside training (at both state and national levels) becomes even more important. In today's challenging economic environment, the departments, elected officials and public are turning to a finance professional for practical advice and strategic vision. The financial professional needs to understand and be able to explain the economic situation and the potential fallout for their jurisdictions. In order to do this, the Finance Department needs to (a) stay informed of the latest developments and trends, (b) create and maintain a network of peers for sharing of ideas, and (c) enhance the skills of the financial staff.

In closing I would like to thank David Ehlinger, CPA for all that he has done for Jefferson County, the job he has done in the Finance Department and to help make my transition much easier in this position. I would also like to thank the Finance and County Clerk's staff again for all they have done and all they continue to do.

As always, if you have any questions, please contact my office.

Respectfully submitted,

A handwritten signature in cursive script that reads "Brian Lamers".

Brian Lamers, CPA
Finance Director
Jefferson County