

**Lancaster County Conservation District  
Budget & Finance Committee Meeting Minutes  
Farm & Home Center –1383 Arcadia Road, Lancaster, PA  
Wednesday, February 7th, 2023  
12:00 Noon – 12:35 PM**

Committee Members: Roger Rohrer (Acting chair of the committee in Kent’s absence), Dan Heller.  
Staff: Mat Kofroth, Stacey Hertz, Chris Thompson

Purpose of the Meeting: To review financial documents and auditor reports to accept the 2022 District Audit for presentation to the BOD.

**Noon Meeting Called to Order**

The Committee reviewed the 2022 Lancaster County Conservation District audit documents. It was noted that the final report was 2 ½ months late. Several reasons were cited for the delay including staffing changes and workload capacity at SEK, capacity issues at LCCD and the extra responsibilities associated with completing a Single Audit. The Single Audit was required because the District had expended more than \$750,000 in federal funds. The ARPA program from the County was selected for the test and found to be compliant with federal guidelines.

The Committee agreed share the complete audit with the LCCD Board at their February meeting to allow for a month’s review before final adoption and approval in March. Since auditors found no significant “findings” with the 2022 audit the Budget and Finance committee did not feel the need for SEK, the District auditors, to come in for a full audit recap prior to the “vote to approve” at the March meeting.

**Meeting was adjourned at 12:35 PM**