

**PORT OF LEWISTON**  
**MINUTES OF SPECIAL MEETING**  
**December 3, 2015**

The special meeting of the Port Commission was held at the Port District Office at the hour of 2:30 p.m. on December 3, 2015.

Present at the meeting were Port Commission President, and Mike Thomason, Port Commission Vice-President, Jerry Klemm, and Commission Secretary/Treasurer, Mary Hasenoehrl. Administrative staff in attendance were David Doeringsfeld, Port Manager, and Jaynie Bentz, Assistant Port Manager and Administrative Assistant, Kelly Von Lindern. The meeting was called to order at 2:35 p.m. by Port Commission President, Mike Thomason.

**AGENDA APPROVAL:**

Port Commission President, Mike Thomason, called for review of the agenda. Commissioner Klemm made a motion to approve the agenda as presented; seconded by Commissioner Hasenoehrl. The motion passed unanimously.

**CITIZEN COMMENTS:**

Port Commission President, Mike Thomason, called for citizen comments. No citizen comments were offered.

**ACTIVE AGENDA:** -- None

**NON-ACTIVE AGENDA:**

Port Manager, David Doeringsfeld, introduced Dawn Aliverti and Mitch Marx from Presnell Gage Accounting. They provided the Port Commission and staff a working draft of the FY15 Port of Lewiston audit commenting that the draft provided was not a final draft and should be utilized for today's thoughtful review of the information and discussion. Informal discussion with questions and answers were had between staff, Port Commissioners and the auditors. Reflected topics discussed regarding the draft FY15 audit were, but not limited to, the difference between accrual and cash basis of accounting, private vs public entities, depreciation and determining life of assets, statement of net position, payment of f bonds, the reflection of new GASB68 requirements, cash flow statement, review of financial statement notes, interaction with Port staff during field work, differences in Idaho vs Washington

reporting by ports, a zero balance in long term debt and how investments made into property and infrastructure impact the audit report.

Next, the Port Manager, David Doeringsfeld, presented the Management Discussion & Analysis portion of the audit as required to be drafted by the Port Management. Manager Doeringsfeld commented that the draft was not complete but to also be utilized for review and discussion purposes. Open discussion was had between the auditors, Port Staff and the Port Commission regarding the draft Management Discussion & Analysis.


At 3:57 p.m. the representatives from Presnell Gage Accounting thanked the Port Commission for their candid discussion. The auditors encouraged the Port Commissioners to continue to review the documents and to contact them directly with any additional thoughts or questions. They exited the meeting.

After a short break, the Port Manager, David Doeringsfeld, presented a draft Employee Handbook and commented that the document was not complete and for discussion at today's workshop. The document was reviewed page by page and open discussion was had between Port staff and Commissioners. Reflected topics discussed, but not limited to, were correcting typos and correct pay periods, accrual rate and uses of Paid Personal Leave Program, comparisons to Nez Perce County, City of Lewiston and Port of Whitman County employee handbooks, employee severance, performance reviews, notice of separations by employees, work schedules, overtime policy, administrative leave, staff development and educational training, drug testing, employment of relatives, attendance standards and reporting absences, reimbursement of employee expenses and access to personnel files. After discussion, there was consensus to hold another workshop regarding the employee handbook.

**OTHER BUSINESS:** -- None

**EXECUTIVE SESSION:** -- None

Being no further business, the meeting adjourned at 4:58 p.m.

A handwritten signature in cursive script, appearing to read "Mary Hasenoehrl", is written over a horizontal line.

Secretary  
Mary Hasenoehrl