



## EMPLOYEE BENEFITS TRUST MINUTES

May 13, 2021

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### I. CALL TO ORDER:

A meeting of the Centre County Employee Benefits Trust was held on May 13, 2021, via Blue Jeans on web. Trustees present were Commissioner Mark Higgins (Chair), Commissioner Michael Pipe, Commissioner Steven Dershem, County Administrator/Chief Clerk Margaret Gray, and Controller Jason Moser. Also, in attendance were Human Resources Director Kristen Simkins, Employee Benefits Analyst Heather Bruss, Susquehanna representatives Edward Zack and Corey Troutman, and Auditor/Accountant Travis Walker.

### II. PUBLIC COMMENT:

The meeting was called to order at 11:01 a.m. by Commissioner Mark Higgins (Chair).

### III. MEETING MINUTES:

- a. A motion was made by Commissioner Steven Dershem to approve the minutes for the March 11, 2021 EBT meeting. Motion seconded by Controller Jason Moser and unanimously approved.

### IV. NEW BUSINESS:

### V. DISCUSSION ITEMS

- a. The meeting was handed over to Human Resources Director Kristen Simkins to discuss the PCHIP dependent audit. Ms. Simkins informed the EBT board that PCHIP will be fully funding the audit. The audit services will be done by BMI. They have two contracts that will need to go before the Board of Commissioners to be approved and signed. One is an agreement that BMI will conduct the audit and the other is a confidentiality agreement. She will need to provide contact information for Human Resources to help provide information for the audit if needed. Ms. Simkins just wanted consent to send these onto the Board.
- b. Controller Jason Moser then moved on to discuss the surplus fund. Mr. Moser wanted to have it noted where the surplus was going and where it should be recorded for his audit. County Administrator/Chief Clerk Margaret Gray then went on to discuss how much the first check will be and how they want it to be refunded. The amount of the first check is \$748,780. The split is 50/50, we will be getting

another fund later in the calendar year for the same amount. Susquehanna representative Corey Troutman then discussed that first the County need to know how it will be reflected in the 2020 balance and then what the EBT Board would like to do with the refund. Mr. Troutman said that if the EBT Board wanted to reimburse the general fund they would also need to reimburse the departments due to grants. Mr. Troutman stated that he didn't think there was much to do this time, but to do a refund for the first check. Auditor/Accountant Travis Walker then stated that the County needs to be cautious and break out the premiums between employee and employer. Since the County has a blended rate this isn't much of an issue for this year. Commissioner Marks Higgins asked what needs to have action today. Mr. Walker said his opinion would be that the EBT Board should reserve the refund. Ms. Gray asked if the refund is going back into the EBT account, so it is separate from the General fund account. Mr. Troutman and Mr. Moser confirmed that it does. Mr. Higgins asked if the recommendation of the Controller's office and finance staff is to place the \$748,780 into the segregated account as a prepaid amount, so that later this year when some additional guidance is given from GFOA and the state of PA, the EBT board can adjust as needed before the end of the year. Mr. Troutman stated they were waiting for the auditors to determine if it would be entered as prepaid or not. He stated the choices would be refund or restrict utilization of those funds. Commissioner Michael Pipe would like to keep the fund as flexible as possible, as this is not a normal year, due to the pandemic. While utilization was down due to the pandemic, it is very likely the utilization will be going up as things progress. Ms. Gray asked if putting the money in the EBT account would restrict usage of the funds later for health-related items. Mr. Moser and Mr. Walker agreed that it would not.

- i. Motion by Controller Jason Moser to accept the surplus from Benecon/PCHIP and hold those funds in the EBT account until a later date. Motion seconded by County Administrator/Chief Clerk Margaret Gray and unanimously approved.
- c. Ms. Gray discussed the surplus funds authorization form. The form is to authorize how the EBT Board wishes the funds to be released. She needs authorization to check off that the County would like the refund done by check and send it back.
  - i. Motion by Controller Jason Moser to give County Administrator/Chief Clerk Margaret Gray permission to sign the authorization form to have Benecon/PCHIP send the refund by check. Motion seconded by Commissioner Michael Pipe an unanimously approved.

## VI. EXECUTIVE SESSION

## VII. NEXT MEETING

- a. TBD

VIII. Motion by Commissioner Michael Pipe to adjourn the Employee Benefits Trust Meeting at 11:30 a.m. The motion was seconded by Controller Jason Moser and unanimously approved.

Submitted By:

Heather Bruss