

COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, May 30, 2024

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:00 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Scott Gengler	Absent		
Brian DeBolt	Here		
Matt Kellogg	Here		
Jason Peterson	Absent		
Seth Wormley	Here		

With Three (3) members present a quorum was established.

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Breault, Jill Ferko

Approval of Agenda – Member DeBolt made a motion to approve the agenda, second by Member Kellogg. **With 3 members present voting aye, the motion carried by a vote of 3- 0.**

Approval of April 25, 2024, And May 16, 2024, Finance & Budget Committee Meeting Minutes – Member Kellogg made a motion to approve the minutes, second by Member DeBolt. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

Approval of Claims – Member Kellogg made a motion to forward the approval of the claims to the next County Board meeting, second by Member DeBolt. **With three (3) members present voting aye, the motion carried by a vote of 3- 0.**

Committee Reports and Updates

- A. **Personnel Reports** - Treasurer Jill Ferko provided the committee with the Treasurer’s Employee Status report and is included in the packet. (pg.6)

- B. **ARPA Update** – Jennifer Breault provided the committee with municipalities who have received ARPA funds of where their balance remaining is. (pg.11)

Accounting and Auditing Company Presentations

A. Mack & Associates, P.C. – Tawnya Mack
Tawnya Mack and Laurie Pope presented to the committee Mack & Associate’s proposal for auditing services. Mack & Associates is an accounting firm that specializes in providing comprehensive auditing services to many governmental entities. The firm is staffed with about 16 people. Ms. Mack spoke about the audit planning approach for Kendall County’s year end. Preparations would start in September with completion by March/April. Mack & Associates is an active member of AICPA, Illinois CPA Society, and Governmental Auditing Quality Control Center. Other Counties that utilize Mack & Associates for auditing services are Grundy County, LaSalle County, And Livingston County.

Q&A from Committee Members

Q: About how many employees?

Answer: 8 dedicated to Kendall County audit team. 12-16 total staff.

Q: You can efficiently manage all clients at the same time?

Answer: Currently the office is wrapping up 35 audits. The nice thing is they all have different year ends.

Q: Do you take priority one over the other?

Answer: Priority goes to who gets us the information in a timely manner. We don't put others behind because one client is behind in getting us information. Admin staff is getting the information up front so that everyone is ready to get the information when its audit time.

Q: Do you audit private entities or is it only public/government?

Answer: 95% of audits performed are government.

Q: You mentioned areas in the county that need improvement, how are you going to encourage those departments to make changes rather than doing it for them?

Answer: County is a unique entity. You can't tell them what to do. Communication is key and making sure everyone is on the same page. Grant management is an important part of that.

Q: What triggers extra costs?

Answer: The County hasn't gone over. Previously, the County asked Mack to do cost studies that were done under a separate fee. Very rarely do we ever go over where we add additional hourly fees. Typically happens when a new person comes in and things aren't balancing. Don't see that being a situation for the County.

B. Sikich, LLP – Anthony Cervini & Nick Bava

Anthony Cervini and Nick Bava, both Resource Principals for Sikich, presented to the Committee Sikich's audit service proposal. Sikich is a global company that specializes in accounting, advisory, technology and managed services. Mr. Cervini spoke about the staff that would be involved in the audit process for Kendall County. Sikich ranks within the Country's top 30 largest Certified Public Accounting firms. Current counties that Sikich works with are Stephenson County, Union County, McDonogh County, Ogle County, and Peoria County with previous economic development with several other Illinois Counties. Nick Bava spoke about Sikich's three phases of the audit process. Preliminary planning meeting (September/October), Audit Planning and Preliminary Work (completed by December 20) and Final Field Work (Completed by January 5). Mr. Cervini closed the presentation by stating that Sikich has a proven track record of meeting and exceeding deadlines established by their clients.

How many staff would be dedicated to Kendall County? 5-6 people would be involved. Overall engagement principle who oversees the audit, the resource principles who would be a secondary resource for the engagement principle, 2 managers one for finance audit and a support manager for the federal grant audit, and then 2 staff accountants.

How much data collection is on-site or sent to you? Meet the client where they are. Depends on client preference and what is already available where you are. Audit portal is available to securely upload documents. At the end of the day, the goal is a thorough audit.

Examples of other fees? Questions about quarterly tax filings, or areas where the County requests additional services. A conversation will be held if we anticipate any extra charges. I strongly believe that the charge you see today is what the charge will be unless you need help in another area that is not in the audit scope.

What about ARPA grants? Those were included in the single audit scope.

New Committee Business

A. *MOTION (VV): Approval of FY2024 Opioid Fun Applications

The Kendall County Sheriff's Office and Judiciary submitted an application for the use of opioid funds. Applications provided in packets, pages 12-21.

Member Kellogg made a motion to approve, second by Member DeBolt. **With three (3) members present voting aye, the motion carried 3- 0.**

B. *DISCUSSION Kendall Area Transit FY2025-FY2027 Payment

The Kendall Area Transit was receiving funds from the General Fund as well as Senior Levy, with a consensus starting in fiscal year 2025 all funds deposited to KAT will be from the senior levy. In the budget year 2025 there will be an increase in the senior levy of \$25,500 and a decrease in general fund of \$25,500. (pg.22-32)

Old Committee Business – Committee discussed the status of the KAT facility funds from IDOT. The County has been awarded 4 million dollars, but IDOT is still working on releasing funds.

Chairman's Report – None

Public Comment – None

Executive Session - None

Items for County of the Whole – None

Items for County Board

- Approval of Claims

Adjournment – Member DeBolt made a motion to adjourn the Finance and Budget Committee meeting, second by Member Kellogg. **With three (3) members present voting aye; the meeting was adjourned at 4:50p.m. by a vote of 3- 0.**

Respectfully submitted,
Nancy Villa
Executive Administrative Assistant and Recording Clerk