

**MEETING MINUTES OF THE ACCOUNTING AND
AUDITING COMMITTEE**

at

DuPage Township Boardroom

241 Canterbury Lane

Monday, December 16, 2019 4:30 P.M.

AGENDA

- I. Call to order at 4:32 by Alyssia Benford
- II. Pledge of Allegiance
- III. Roll Call for Quorum
Present – Felix George, Amy Albright, Linda Youngs, Alyssia Benford
- IV. Approval of Agenda
Motion by Felix George, second by Amy Albright, Motion passed
- V. Public Comment
None
- VI. Approval of minutes from November 25, 2019 meeting
Motion by Felix George, second by Alyssia Benford, Motion passed.
- VII. Fiscal Year 2019 Schedule of Material Weaknesses Action Plan
Report updated – Report included in minutes
- VIII. RFP Discussion and Update
Report updated – report included in minutes
- IX. 2020-2021 - Budget Calendar Discussion
Supervisor George will present dates to the board for consideration
- X. Discussion of Listing of Written Policies Needed
Report updated – Report included in minutes
- XI. Public Comment

None

- XII. Adjournment Motion by Felix George, Second by Amy Albright. Motion passed. Meeting adjourned at 4:55 p.m.

Pursuant to the Illinois Township Code, 60 ILCS 1/80-10(b), appropriate notice is hereby given to the Township Clerk for a committee meeting with the above listed Agenda.

Schedule of Material Weaknesses - Audit March 31, 2019
12/16/2019

Number	Category	Weaknesses	Corrective Actions	Status	Responsible Staff	Completion Date	Board Approval
2019-01 & 2018-01	Financial Oversight	Processes, procedure, and controls related to financial reporting	Develop Procedures for internal controls, with assistance of	See separate listing	Linda Youngs & Amy Albright		
2019 -04 & 2018-02	Accounting Software	Complete and accurate reporting of Township's finances.	WIPFLI with Implementing Quick Books	12/16/2019. Will run parallel with AMS system through the end of the fiscal year. Payroll (ADP) can interface with BSA system. Training of Carrie from WIPFLI has been scheduled. General assistance software will be on the December agenda for board approval. Township does not have a server and general assistance software may require server. Payroll history in AMS will not carry over to BSA. Plan to keep a backup of AMS history in fireproof	Linda Youngs & Amy Albright		
2019-09 & 2018-03	Bank Reconciliations	Bank reconciliations were not completed timely	WIPFLI will be doing reconciliations	Bank Reconciliations are completed through November 2019. Stale dated checks were identified by committee for review. Amy has been working with accounting firm to determine if the outstanding checks listed are truly outstanding or duplicates of items that have previously cleared.			
2019-05 & 2018-04	Internal Controls Over Payroll	Policies and procedures relating to payroll processing, review, authorization and	Payroll transactions to be reported to the board monthly	ADP payroll report reviewed by committee. Will ask board if they want the report quarterly or if committee review quarterly is sufficient.	Linda Youngs & Amy Albright		
2019-03 & 2018-05	Financial Statement Preparation	related to financial statement	GASB standards relating to financial	Can cover when new system is implemented	and Amy Albright		

Schedule of Material Weaknesses - Audit March 31, 2019
12/16/2019

Number	Category	Weaknesses	Corrective Actions	Status	Responsible Staff	Completion Date	Board Approval
2019-02 & 2018-06	Written Policies, Cross Training	No documented policies and procedures, minimal cross training among personnel.	Develop cross training programs for all staff	Cross training has been completed for everyone. Amy has job descriptions from all employees. Amy is the only one that handles payroll, Accounts Receivable. Cash handling of senior citizen activity will be handled by the senior citizens staff, but Amy will still supervisor the cash handling process. Kym and Tracy attending General Assistance Training	Amy Albright		
2019-06 & 2018-07	Controls Over General and Emergency Assistance	No formal policy and set guidelines for application,	Develop Policy and Training for GA staff	Social Services and General Assistance committee is assisting	Supervisor and Kymberly Owens		
2019-07 & 2018-08	Disbursement/ Purchase Order System	No formal written policy for purchasing and disbursement.	Develop Purchase Order Policy	Completed	Linda Youngs	5/22/2019	5/22/2019
2019-08 & 2018-09	Budgets (2019)/ Expenditures In Excess of Appropriations(2018)	Management should monitor each fund to ensure expenditures do not exceed appropriations.	Monitor Funds	Board approved transfer of appropriations at October 2019 meeting. November 2019 Budget was revised.	Linda Youngs		
2019-10 & 2018-10	Accounting for Capital Assets/ Long Term Debt/Capital Leases	The need for a complete listing of the capital assets, capital leases and debt.	Create and make list available to the board	WIPFLI to assist with Capital Asset listing at the end of each fiscal year.	Linda Youngs		

Schedule of Material Weaknesses - Audit March 31, 2019
12/16/2019

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2019	Access to township information	Need to develop township archive/internal network for quick retrieval off information	Quick access to FIOA requests	Township Clerk recommended we scan in all information. Need to develop a plan. Alyssia Benford shared with the committee that ProvenIT.com will present document management solutions at the January 2020 meeting.	Linda Youngs		

Dupage Township Resolution Index

Resolution	Resolution Description	Date
19-11	ELIMINATING THE POSITION OF TOWNSHIP BOOKKEEPER	4/16/2019
19-12	ADOPTING A PURCHASING & ACCOUNTS PAYABLE POLICY AND PROCEDURE FOR DUPAGE TOWNSHIP	5/21/2019
19-13	ADOPTING A CREDIT CARD USE POLICY AND PROCEDURE FOR DUPAGE TOWNSHIP	5/21/2019
19-14	ADOPTING A REIMBURMENT POLICY FOR TRAVEL EXPENSES IN ACCORDANCE WITH THE LOCAL GOVERNMENT TRAVEL EXPENSE CONTROL ACT AND FOR NECESSARY EMPLOYEE EXPENSES IN ACCORDANCE WITH THE WAGE PAYMENT AND COLLECTION ACT	5/21/2019
19-15	AN ORDINANCE AMENDING DUPAGE TOWNSHIP ORDINANCE 19-10 ESTABLISHING ADVISORY COMMITTEES OF DUPAGE TOWNSHIP TO INCLUDE THE ESTABLISHMENT OF A SOCIAL SERVICE ADVISORY COMMITTEE	6/25/2019
19-16	ADOPTION AND APPROVAL OF THE BUDGET & APPROPRIATION ORDINANCE FOR DUPAGE TOWNSHIP FOR THE 2019-2020 FISCAL YEAR	6/25/2019
19-17	ADOPTING A MONEY-HANDLING AND PETTY CASH POLICY FOR DUPAGE TOWNSHIP	7/16/2019, 11/19/19
19-18	AN ORDINANCE ESTABLISHING AN INVESTMENT POLICY FOR DUPAGE TOWNSHIP	7/16/2019
19-19	APPROVAL OF ORDINANCE AMENDING DUPAGE TOWNSHIP ORDINANCE 19-10 AND 19-15 ESTABLISHING ADVISORY COMMITTEE TO INCLUDE THE ESTABLISHMENT OF A BUILDING, ASSETS AND GROUNDS COMMITTEE	9/17/2019
19-20	ADOPTING A FUND BALANCE POLICY FOR DUPAGE TOWNSHIP.	9/17/2019

RFP Master Listing
DuPage Township

Services Provided	Awarded To	Contract Dates	Contract Amount	Bid Date
Accounting Services	WIPFLI - Formerly Klein Hall	No end date listed	\$6,500 month	
Audit Services	Mack and Associates	3/31/18 - 3/31/20	\$35,000	
Catastrophic Insurance				
Dental Insurance	Mesirow Financial	02/01/20		N/A
Health Insurance	Mesirow Financial	02/01/20		N/A
IT Services	Outsource IT Services			
Liability Insurance	Mesirow Financial			
Printing Services				
Road and Snow Services				
Telephone Services	AT&T	12 months from change over		
Vehicle Purchase - Food Pantry				
Medical Assistance Catastrophic Insurance	Great Midwest Insurance Company	7/1/2019 to 6/30/2020	\$3,175	

N/A - Bid Date - No RFP issued

Specialized Services per Legal Counsel:

Accounting Services

Audit Services

Insurance Broker

Listing of Written Policies Needed

	Name of Policy	Notes	Resolution #	Status
1	Compensation Policies and Procedures	Committee recommends - 0 to 3% pay increase - Supervisor Discretion, Above 3% requires Board Approval. Supervisor recommended payroll reports go to the board quarterly. Linda Young recommended payroll reports are given to the audit committee quarterly due to the confidential information on the reports. The quarterly reports would be made available to the board members upon request. Discussions regarding setting compensation and policies for setting compensation.		
2	General Assistance Policies and Procedures			
3	Investment Policy		19-18	Done
4	Budget Policy			
5	Bidding/RFP Policy	Ask Legal Counsel if he has sample		
6	Fund Balance Policy		19-20	Done
7	Board Attendance by Other Means Policy	Ask Legal Counsel if he has sample		
8				
9				
10				