

RESUME OF MINUTES OF REGULAR MEETING OF THE
COUNTY BOARD, CHAMPAIGN COUNTY, ILLINOIS
November 21, 2024

The County Board of Champaign County, Illinois met at a Regular Meeting, Thursday, November 21, 2024, at 6:30 PM in the Shields-Carter Meeting Room, Brookens Administrative Center, 1776 East Washington Street, Urbana, Illinois, with County Executive Steve Summers presiding and Matthew Cross as Clerk of the meeting.

ROLL CALL

Roll call showed the following members present: Smith, Stohr, Straub, Taylor, Thorsland, Wilson, Cowart, Esry, Farney, Locke, Lokshin, Michaels, Owen, Peugh, Rodriguez, Rogers, Sexton, and Carter – 18; late: Greer (arrived at 6:31, shortly after the roll call was completed and missed no votes) – 1; absent: Vanichtheeranont, Fortado, and Hanauer-Friedman – 3. County Executive Summers declared a quorum present and the Board competent to conduct business. Two members (Owen and Taylor) were late returning from the closed session but missed no votes.

PRAYER & PLEDGE OF ALLEGIANCE

County Executive Summers recited a prayer, and the Pledge of Allegiance to the Flag was recited.

READ NOTICE OF MEETING

The Clerk read the Notice of the Meeting, said Notice having been published in the *News Gazette* on November 7, November 14, and November 20, 2024.

APPROVAL OF AGENDA/ADDENDA

Board Member Straub offered a motion to approve the Agenda/Addenda; Board Member Locke seconded.

Board Member Owen offered an amendment to move items XV. F. (Resolution No. 2024-293) to follow VII. A. (Resolution No. 2024-288), XVI. A. 1. (American Rescue Plan Act) to follow X (Communications), and XVI. G. (Closed Session) to follow XI. A. (New American Welcome Center Presentation); Board Member Farney seconded. Board Member Farney offered a friendly amendment to remove item XIV. A. 1. (Ordinance No. 2024-15) from the agenda; Board Member Owen agreed to the friendly amendment.

The motion as amended carried by unanimous voice vote.

DATE/TIME OF NEXT MEETINGS

Biennial Organizational Meeting:

- A. Biennial Organizational Meeting
Monday, December 2, 2024 at 6:00 PM
Shields-Carter Meeting Room

County Board:

- A. Regular Meeting
Thursday, September 19, 2024, at 6:30 PM
Shields-Carter Meeting Room

EMPLOYEE RECOGNITION

Board member Lokshin offered a motion to adopt Resolution No. 2024-288 honoring election judges for distinguished service; Board Member Smith seconded. Board Member Stohr read the entire text of the resolution. County Clerk and Recorder Aaron Ammons spoke praising the election judges' action, determination, and bravery; he thanked City of Champaign Police Chief Timothy Tyler and State's Attorney Julia Reitz for pursuing criminal charges against the assailant, and he also thanked the County Board and County Executive Summers for their support in ensuring a free, fair, and safe election. County Executive Summers thanked Clerk Ammons for ensuring safe voting in the county. The motion carried by unanimous voice vote.

Board Member Farney offered a motion to adopt Resolution No. 2024-293 naming the Champaign County Adult Detention Center in honor of Paul Lawrence Pope; Board Member Thorsland seconded. Paul Pope's widow and daughter spoke briefly on the honor; his widow summarized the honor with one of Paul Lawrence Pope's favorite phrases, stating the honor "is well with my soul." Board Member Esry read the entire text of the resolution. The motion carried by unanimous voice vote.

PUBLIC PARTICIPATION

None.

CONSENT AGENDA

Board Member Smith offered a motion to adopt the Consent Agenda; Board Member Esry seconded. The motion comprising 20 resolutions (Nos. 2024-268, 2024-269, 2024-270, 2024-271, 2024-272, 2024-273, 2024-274, 2024-275, 2024-275, 2024-276, 2024-277, 2024-278, 2024-279, 2024-280, 2024-281, 2024-282, 2024-283, 2024-284, 2024-285, 2024-286, 2024-, and 2024-287) and two ordinances (Nos. 2024-12 and 2024-13) carried by unanimous roll-call vote.

Yeas: Smith, Stohr, Straub, Taylor, Thorsland, Wilson, Cowart, Esry, Farney, Greer, Locke, Lokshin, Michaels, Owen, Peugh, Rodriguez, Rogers, Sexton, and Carter – 19

Nays: none

COMMUNICATIONS

Board Member Wilson noted the upcoming township party caucuses for the 2025 Consolidated Election and explained the township caucus procedures. He also thanked the County Board for supporting the Stop the Violence program with American Rescue Plan Act (ARPA) funding.

Board Member Michaels stated that it had been an honor to serve on the Board and thanked her fellow board members.

Board Member Straub stated that she was proud and appreciative to serve on the Board and thanked her fellow board members.

Board Member Locke spoke about the Drug Court program and the recent graduation that she attended.

Board Member Thorsland thanked Board Member Taylor for her service.

Board Member Stohr also spoke about the Drug Court program.

Board Member Lokshin thanked Board Members Owen and Smith for their service.

Board Member Owen thanked the Board and county staff.

AMERICAN RESCUE PLAN ACT

American Rescue Plan Act (ARPA) Project Manager Kathy Larson presented a brief update on projects. Board Member Smith asked if the Housing Authority project is progressing; Project Manager Larson confirmed that it is. He also asked about the small-hurdle loan program; Project Manager Larson stated that she had recently reached out for an update but received no response. Board Member Wilson asked if the Board should expect more resolutions to extend project end dates; Project Manager Larson stated that only intergovernmental programs require Board approval to extend and that the Board should expect a few more extensions. Board Chair Carter asked for an update on the Regional Planning Commission (RPC) sleep program; Project Manager Larson stated that she had no new information.

PRESENTATION

New American Welcome Center Director Akua Forkuo-Sekyere presented a report on their ARPA funded programs focusing on mental health and language access services. Board Member Peugh asked about the local Kazak community. Lisa Wilson, Executive Director of The Refugee Center, was invited to join the discussion; stated that they have had little contact with recent Kazak immigrants, but they are in need of Kazak language interpreters. Board Member Rogers asked about interpretation services; Executive Director Wilson stated that they provide them on an as-requested basis, but due to limited funds, are unable to provide large scale interpretation services such as at schools and due to regulations, cannot provide them in a medical setting. Board Member Rodriguez asked about housing services; Executive Director Wilson stated that housing must be established before arrival in refugee resettlement and that they have a housing specialist on staff to coordinate and contract housing. Executive Director Summers requested all additional questions be directed via email to the New American Welcome Center staff.

CLOSED SESSION

Board Member Locke read a statement to enter into executive session to include Assistant State's Attorney Joel Fletcher, Director of Administration Michelle Jett, Budget Director Travis Woodcock, and Recording Clerk Angela Patton. She initially misstated the purpose as for collective negotiating matters; Board Member Farney corrected to state the purpose to pending litigation for, against, or affecting the county, and Board Member Esry added to also include States Attorney Julia Reitz; Board Member Farney was acknowledged as offering the motion and Board Member Esry seconding. Pursuant to 5 ILCS 120/2 (c) 11 to consider litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court of administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting, the County Board entered a closed session at 7:25 PM by unanimous roll-call vote.

Yeas Smith, Stohr, Straub, Taylor, Thorsland, Wilson, Cowart, Esry, Farney,
Greer, Locke, Lokshin, Michaels, Owen, Peugh, Rodriguez, Rogers,
Sexton, and Carter – 19

Nays: none

The Board returned to open session at 7:42 by unanimous roll-call vote.

Yeas Smith, Stohr, Straub, Thorsland, Wilson, Cowart, Esry, Farney, Greer,
Locke, Lokshin, Michaels, Peugh, Rodriguez, Rogers, Sexton, and Carter
– 17

Nays: none

Temporarily Absent: Owen and Taylor – 2

APPROVAL OF MINUTES

Board Member Locke offered an omnibus motion to approve the minutes of the Truth in Taxation Hearing of October 24, 2024, and the minutes of the Regular Meeting of the County Board of October 24, 2024; Board Member Thorsland seconded. The motion carried by voice vote.

STANDING COMMITTEES

County Executive Summers noted the Summary of Action Taken from the County Facilities Committee Meeting on November 6, 2024, was received and place on file.

County Executive Summers noted the Summary of Action Taken from the Environment and Land Use Committee Meeting on November 7, 2024, was received and place on file.

County Executive Summers noted the Summary of Action Taken from the Highway and Transportation Committee Meeting on November 8, 2024, was received and place on file.

AREAS OF RESPONSIBILITY

Board Member Farney offered a motion to adopt Ordinance No. 2024-14 FY2025 Annual Tax Ley Ordinance Champaign County, Illinois; Board member Taylor seconded. The motion carried by unanimous roll-call vote.

Yeas Smith, Stohr, Straub, Taylor, Thorsland, Wilson, Cowart, Esry, Farney,
Greer, Locke, Lokshin, Michaels, Owen, Peugh, Rodriguez, Rogers,
Sexton, and Carter – 19

Nays: none

NEW BUSINESS

Board Member Locke offered a motion to approve to release RFP 2024-006 Prosecutor/Defender Case Management Software for the County of Champaign; Board Member Straub seconded. Public Defender Elisabeth Pollock and State's Attorney Reitz were invited to join the discussion; they spoke on the benefits of the case management software. The motion carried by unanimous voice vote.

Board Member Smith offered a motion to adopt Resolution No. 2024-289 authorizing payments of claims; Board Member Sexton seconded. Board Member Wilson objected to the items of consideration and the process of payment and approved by the Board; County Executive Summers noted that Board approval is required for RPC expenditures by federal statute. Board Member Farney noted that the motion for discussion was the

authorization of Payments of Claims not Purchases Not Following Purchasing Policy. Board Members Farney and Wilson then discussed the processes for Payment of Claims and Purchases Not Following Purchasing Policy. The motion carried by unanimous voice vote.

Board Member Lokshin offered a motion to adopt Resolution No. 2024-290 approving Purchases Not Following Purchasing Policy; Board Member Straub seconded. Board Chair Carter questioned the County Board and Administrative Services purchase, asking if it pertained to advertising for the failed county referenda and why a local business was not contracted; she further questioned the general approval process as the items had already been paid. County Executive Summers noted that the County Board and Administrative Services purchase came from an approved 2024 budgetary line. The motion carried by voice vote.

Board Member Lokshin offered an omnibus motion to adopt Resolution No. 2024-291 approving amendment to contract with Broeren Russo Builders Inc. for County Plaza Renovation Project and Resolution No. 2024-292 approving amendment to contract with P.J. Hoerr Inc. for County Jail Consolidation Project; Board Member Esry seconded. The motion carried by unanimous voice vote.

Board Member Smith offered a motion to approve the release of RFP 2024-007 On-Site Solar PV System Service; Board Chair Carter seconded. The motion carried by unanimous voice vote.

OTHER BUSINESS

Board Member Michaels offered a motion to adopt Resolution No. 2024-294 authorizing an amendment to an intergovernmental agreement with the Village of Ludlow; Board Member Taylor seconded. The motion carried by unanimous voice vote.

Board Member Stohr offered a motion to adopt Resolution No. 2024-295 authorizing an amendment to an intergovernmental agreement with the Board of Trustees of the University of Illinois Prairie Research Institute; Board Member Smith seconded. The motion carried by unanimous voice vote.

Board Member Thorsland offered a motion to adopt Resolution No. 2024-296 authorizing an amendment to an intergovernmental agreement with the Sangamon Valley Public Water District; Board Member Rogers seconded. The motion carried by unanimous voice vote.

Board Member Owen offered a motion to adopt Resolution No. 2024-297 authorizing an amendment to an intergovernmental agreement with Cunningham Township; Board Member Smith seconded. The motion carried by unanimous voice vote.

Board Member Wilson offered a motion to adopt Resolution No. 2024-298 honoring

retiring County Board Member Mike Smith; Board Member Esry seconded. Board Member Wilson read the entire text of the resolution and thanked Board Member Smith for his friendship and service to the Board.

Board member Farney offered a motion to adopt Resolution No. 2024-299 honoring retiring County Board Member Diane Michaels; Board Member Cowart seconded. Board Member Farney read the entire text of the resolution. Board Members Carter, Cowart, Rodrigues, Farney, and Esry thanked Board Member Michaels for her service to the County Board. The motion carried by unanimous voice vote.

Board Member Thorsland offered a motion to adopt Resolution No. 2024-300 honoring retiring County Board Member Leah Taylor; Board Member Locke seconded. County Executive Summers read the entire text of the resolution at the request of Board Member Taylor. Board Members Lokshin, Thorsland, Stohr, and Rodriguez thanked Board Member Taylor for her service to the County Board. The motion carried by unanimous voice vote.

Board Member Thorsland offered a motion to adopt Resolution No. 2024-301 honoring retiring County Board Member Don Owen; Board Member Lokshin seconded. Board Member Thorsland read the entire text of the resolution. County Executive Summers and Board Chair Carter thanked Board Member Owen for his service to the County Board. The motion carried by unanimous voice vote.

Board Member Locke offered a motion to adopt Resolution No. 2024-302 honoring retiring County Board Member Jennifer Straub; Board Member Lokshin seconded. Board Members Taylor, Locke, Lokshin, and Stohr thanked Board Member Straub for her service to the County Board. The motion carried by unanimous voice vote.

County Executive Summers raised the subject of the status update on the FY2023 Audit; he noted that the inclusion of a memorandum from RPC distributed to board members at the meeting. County Auditor George Danos was invited to join the discussion; he declined to address the RPC memorandum. Auditor Danos state that he expects the FY2023 Audit to be finalized on December 19, 2024, and that he anticipates it to result in a clean audit. He further stated that he expects the County to extend a line of credit to cover anticipated RPC expenses from December 1, 2024, through the completion of the audit, anticipated December 19, 2024, including approximately \$130,000 for the Low-Income Home Energy Assistance program. Board member Thorsland asked Auditor Danos to explain how he will ensure the FY2024 Audit will be completed on time; Auditor Danos stated that he intends to have a fully staffed office—he stated that the FY2023 Audit was delayed due to staffing deficiencies caused by the County Board but refused to elaborate on those claims. Auditor Danos requested the assistance of RPC Finance Director Orion Smith in training now staff in the Auditor's Office. Board Member Farney asked when work will begin on the FY2024 Audit; Auditor Danos estimated the work to begin between December 2024 and February 2025. Board Member Farney asked about additional fees accrued during the FY2023 Audit delay; Auditor Danos estimated the fees to be in the tens of thousands of dollars but will be

covered internally through saving from incomplete office staffing. Board Chair Carter asked if bank reconciliations will continue to be conducted by the Auditor's Office; Auditor Danos confirmed it will be done by his office and not shared between the Auditor's and Treasurer's Offices. Board Member Wilson asked about additional steps to ensure a timely FY2024 Audit; Auditor Danos stated his belief that hiring an outside Chief Deputy Auditor would solve many of the issues. County Executive Summers noted that the anticipated 2025 payroll for the Auditor's Office exceeds that of the 2025 budget; Auditor Danos disagreed with County Executive Summers assessment but declined to elaborate. Director Jett was invited to join the discussion; she stated that County Administration Services has hired staff to assist in future audits. Board Member Wilson requested the RPC memorandum be written into the minutes. On November 15, 2024, RPC Chief Executive Officer Dalitso Sulamoyo and RPC Chief Operations Officer Tami Ogden wrote to the Board:

As the County nears year-end, CCRPC has identified several critical areas requiring urgent attention. If left unaddressed, these issues could lead to further operational and financial complications, which pose a significant risk to CCRPC's grant funding.

1. Delayed Monthly Financial Report Closings

Previously, when AS/400 was the County's financial accounting system, monthly reports were finalized by the 5th of the following month. With the transition to Munis, the finalization was moved to the 10th to allow the Auditor's office time to adapt to the new software, with the long-term goal of returning to the 5th. However, in the past two years, this target has consistently been missed, with closures delayed to around the 15th each month. This delay presents a substantial challenge for CCRPC, as timely financial closures are essential for submitting grant reimbursement requests, many of which are due by the 15th.

Delays force CCRPC to postpone funding requests, impacting cash flow. Additionally, timely report completion is crucial for CCRPC to prepare internal financials for RPC Commissioners and program directors to make informed organizational decisions.

2. Delayed Posting of Cash Receipts

Posting of cash receipts across the County has been consistently delayed. Despite repeated requests, revenue often remains unposted until the final week of each month, when a backlog of receipts is posted all at once. Timely recording of cash receipts is essential for maintaining accurate and up-to-date financial records. When cash receipts are posted promptly, it ensures that the County's financial statements reflect the true financial position at any given time. This accurate tracking of revenue is critical for CCRPC for several reasons:

Financial Decision-Making: Accurate, real-time financial data enables CCRPC to make informed decisions about budgeting, spending, and resource allocation. Delays in posting receipts hinders CCRPC's ability to assess available funds and make necessary adjustments to program

funding, staffing, and operational planning in response to actual financial conditions.

Grant and Funding Compliance: Many grants and contracts require financial reporting that reflects the organization's current cash flow and revenue status. Delayed cash receipt postings can misrepresent financial status, risking compliance with grant requirements. This could potentially delay or jeopardize reimbursement processes, as CCRPC relies on timely reporting for both current and future funding eligibility.

Cash Flow Management: Without timely recognition of cash receipts, CCRPC cannot accurately monitor its cash flow, which is essential for operational continuity. For example, if revenue from grants, fees, or other sources is not recorded on time, CCRPC may appear to have a cash shortfall, limiting its ability to meet short-term financial obligations, such as payroll, vendor payments, and other essential expenses.

Financial Reporting Accuracy: Financial reports serve as essential tools for CCRPC Commissioners, program directors, and other stakeholders to understand the organization's financial health. Delays in cash receipts can distort revenue projections and financial performance metrics, leading to discrepancies in monthly and year-end financial statements. Inaccurate reporting can impact CCRPC's ability to present a clear and reliable financial picture to the RPC Commission and County Board.

Audit Readiness and Transparency: Properly recorded cash receipts are a key factor in maintaining audit readiness. Auditors assess the County's financial practices, including the timing and accuracy of revenue recognition, to ensure compliance with accounting standards. Delays in posting cash receipts raise red flags, as they suggest inconsistencies in financial controls, potentially leading to findings in audit reports. Transparent and timely recording of revenue upholds CCRPC's accountability to funders and the public.

3. Inaccurate Payroll Postings

In reviewing August and September financial statements, CCRPC observed imbalances in monthly balance sheets across several County funds related to payroll. Investigation indicates that while payroll expenditures continue to be recorded in income statements and balance sheets, payroll liability entries have ceased being generated. CCRPC has collaborated with the County Payroll Accountant to confirm that procedures remain consistent since the Munis integration and has submitted corrective journal entries for August through October. However, the root issue remains unresolved.

4. Delays in Reconciliations

Bank Reconciliations: In a recent agreement, the Auditor's office assumed responsibility for preparing bank reconciliations, with the Treasurer's office designated for review. CCRPC ensures that its own bank reconciliations are up to date, maintaining proper internal controls. However, reconciliations under the Auditor's office have not been

completed since April 2024, and they do not reflect adjustments from the 2023 audit.

Timely completion of bank reconciliations is critical for several reasons including:

Audit Readiness: Incomplete and inaccurate bank reconciliations could lead to audit delays and result in findings such as those reported in fiscal years 2018-2021. An increased level of audit findings poses several risks, including potential funding reductions or terminations, heightened oversight, and disruption to program delivery. Additionally, such findings can damage the organization's reputation, and erode stakeholder trust. Mitigating the risk surrounding single audit findings is critical to ensuring compliance, maintaining funding eligibility, and safeguarding the organization's operations and reputation.

Accuracy of Financial Records: Bank reconciliations verify that the County's recorded cash balances match bank records, helping to identify discrepancies, errors, or unauthorized transactions. Without timely reconciliation, financial statements may include inaccurate cash balances, impacting financial planning and reporting.

Fraud Detection and Prevention: Regular reconciliation acts as a control against fraud by identifying unauthorized or unusual transactions that may indicate potential financial misconduct. Delayed reconciliations reduce the County's ability to detect and address such activities in a timely manner, increasing the risk of undetected fraud.

Balance Sheet Reconciliations: Year-end adjustments are made to reclassify Interfund Payables from Accounts Payable, aligning with Generally Accepted Accounting Principles (GAAP) for the County audit. These adjustments should have been reversed at the close of 2023 financials, but to date, they remain unreversed. This has led to non-standard "debit" balances in Accounts Payable accounts and represent a lack of overall receivable and payable reconciliations across the County.

Income Statement Reconciliations: Regular reconciliations to external financial data from DEVNET, IDOR, and State Comptroller reports have not been conducted for 2024. Consequently, there is no assurance of proper recording or collection of County property taxes and state revenues.

5. **Capital Asset Reconciliation:** Typically, the County's capital assets are reconciled to the general ledger on a semi-annual basis to ensure that all asset acquisitions, disposals, and depreciation are accurately reflected in the financial records. This reconciliation has not yet been completed for the current year, which creates potential inaccuracies in the County's asset management and financial reporting. Regular reconciliation of capital assets is crucial because it verifies that the County's financial statements accurately represent its long-term investments and resources. This, in turn, allows for informed budgeting, asset replacement planning, and meets compliance with

GAAP at year-end. Failing to complete these reconciliations in a timely manner may result in understated or overstated asset values, impacting both internal financial decisions and external audit outcomes.

Note: External auditor CliftonLarsonAllen (CLA) is nearing completion of the 2023 audit, which was due by September 2024. Typically, preliminary fieldwork for the County's audit begins in December or January. Due to delayed 2023 audit completion and incomplete 2024 reconciliations, CLA may have to defer fieldwork, risking extended delays for next year's audit completion.

To mitigate these risks and maintain financial integrity, we are requesting immediate and sustained attention to these critical areas. Thank you for prioritizing these matters as we work toward a smooth year-end close and timely FY2024 audit.

Board Member Locke offered an omnibus motion to follow the State's Attorney's recommendation for all closed session minutes of the County Board, County Administrator Search Committee, and the Nursing Home Board of Directors to remain closed; Board Member Michaels seconded. The motion carried by unanimous voice vote.

ADJOURN

County Executive Summers declared the meeting in recess at 8:42 PM.



Aaron Ammons, Champaign County Clerk
and ex-Officio Clerk of the Champaign County Board
Champaign County, Illinois