

MINUTES OF A MEETING OF THE FINANCE COMMITTEE OF THE PLEASURE DRIVEWAY AND PARK DISTRICT OF PEORIA, ILLINOIS HELD AT 5:30 PM ON WEDNESDAY, JUNE 12, 2024 AT THE NOBLE CENTER FOR PARK DISTRICT ADMINISTRATION, 1125 WEST LAKE AVENUE, PEORIA, IL

MEMBERS PRESENT: Trustees Timothy Bertschy, Reagan Leslie Hill, Steve Montez, and Executive Director Emily Cahill

MEMBERS ABSENT: None

TRUSTEES PRESENT: Trustees Timothy Bertschy, Laurie Covington, Joyce Harant (v), Reagan Leslie Hill, Steve Montez, Vice President Alexander Sierra, and President Robert Johnson
Note: (v) = Attended Virtually

STAFF PRESENT: Executive Director Emily Cahill, Deputy Director Brent Wheeler, Lin Du, Becky Fredrickson, Matt Freeman, Shalesse Pie, Karrie Ross, Attorney William Streeter, and Alicia Woodworth

OTHERS PRESENT: Brian Mateas of CliftonLarsenAllen

1. CALL TO ORDER

Trustee Bertschy presided and called the meeting to order at 5:38 pm.

2. ROLL CALL

3. CALL FOR A MOTION TO PERMIT MEMBER TO ATTEND MEETING REMOTELY

No request to attend the meeting remotely was received.

4. MINUTES

4.A. Approval of May 22, 2024 Finance Committee Meeting Minutes

Trustee Hill MOVED TO APPROVE the minutes of the May 22, 2024, Finance Committee meeting. Motion seconded by Executive Director Cahill and carried on the following roll call vote: Trustee Bertschy, Trustee Hill, Trustee Montez, and Executive Director Cahill. (Results: 4 Ayes; 0 Nays)

5. NEW BUSINESS

5.A. Review of Accounts Payable

The Finance Committee members present confirmed they had reviewed the current listing of accounts payable and bills and had no questions or comments. Trustee Montez MOVED TO RECOMMEND the accounts payable and bills be presented to the full Board for approval and payment. Motion seconded by Executive Director Cahill and carried on a unanimous aye of those present.

5.B. Discussion: Golf Fees for Patrons 90+

Executive Director Cahill stated that per the request of Trustee Bertschy, staff presents the question of whether patrons over the age of 90 should be extended free golf access. Through discussion, the Committee and others in attendance did not recommend waiving golf fees to patrons age 90+. As such, Trustee Hill MOVED TO NOT MOVE this item for consideration to the full Board. Motion seconded by Trustee Montez and carried as follows: Trustee Bertschy –

Aye, Trustee Hill – Aye, Trustee Montez – Aye, Executive Director Cahill – Abstain. Result: This item will NOT be presented to the full Board for consideration.

5.C. Audit Review with CliftonLarsenAllen

Brian Mateas, CPA Director at CliftonLarsenAllen (CLA) presented the Park District’s external audit results for year ending December 31, 2023. There were three audit deliverables: The Governance Communication Letter, Audited Financial Statements (ACFR), and the Government Auditing Standards Report. The Governance Communication Letter included the following information: Accounting Policies – one significant new accounting policy was adopted; GASB 96 Subscription-based Information Technology Arrangements, Estimates – net pension (asset) liability and OPEB liability, Difficulties – no difficulties with management and no disagreements encountered in accounting practices/audit procedures, and Other –uncorrected misstatements were attached and no material audit adjustments were necessary. The Audited Financial Statement (ACFR) (independent auditors’ report) was submitted as an unmodified (clean) opinion. The Government Auditing Standards Report (independent auditors’ report on internal controls over financial reporting and on compliance) was submitted as an unmodified (clean) opinion.

Trustee Bertschy asked in regards to the independent auditor’s report on internal control over financial reporting and on compliance and other matters based on an audit financial statements performed in accordance with Government Auditing Standards, CLA does not audit internal controls correct? Brian Mateas stated that they review procedures over internal controls from a risk perspective, however, the scope of those procedures is much less detailed. The purpose behind why CLA reviews the procedures over internal controls is from an audit perspective and not to give an opinion of them.

Trustee Bertschy stated that some organizations have higher internal controls than others. As such, Trustee Bertschy asked Mr. Mateas if he feels it would be appropriate every few years to have an internal control audit? Mr. Mateas stated that it certainly wouldn’t hurt, and in his experience in the last nine years he’s been with CLA, he does not recall a governmental organization requesting an internal control audit and is not the norm. He suggested a cost benefit should be considered.

6. PENDING BUSINESS

6.A. Travel Policy Review

Due to time constraints, this item was not discussed.

7. OTHER BUSINESS

None at this time.

8. ACTION STEPS REVIEW

None at this time.

9. ADJOURNMENT

At 6:29 pm, Trustee Hill MOVED TO ADJOURN. Motion seconded by Executive Director Cahill and carried on a unanimous aye of those present.

Respectfully Submitted by Alicia Woodworth
Executive Assistant and Board Secretary