

MINUTES
Committee of the Whole with Executive Session
January 16, 2018 - 6 p.m.
Village Hall of Tinley Park – Council Chambers
16250 S. Oak Park Avenue
Tinley Park, IL 60477

Members Present: B. Younker, Village Trustee - President Pro-Tem
 W. Brady, Village Trustee
 M. Glotz, Village Trustee
 M. Mangin, Village Trustee

Members Absent: C. Berg, Village Trustee
 M. Pannitto, Village Trustee

Other Board Members Present: J. Vandenberg, Village President
 K. Thirion, Village Clerk

Staff Present: D. Niemeyer, Village Manager
 P. Carr, Assistant Village Manager
 S. Neubauer, Police Chief
 D. Riordan, Deputy Fire Chief
 B. Bettenhausen, Treasurer
 P. Wallrich, Interim Community Development Director
 K. Public Works Director
 J. Urbanski, Assistant Public Works Director
 D. Framke, Marketing Director
 R. Zimmer, Executive Assistant to the Mayor
 P. Connelly, Village Attorney
 L. Valley, Executive Assistant to the Manager and Trustees
 L. Godette, Deputy Village Clerk
 L. Carollo, Commission/Committee Secretary

Item #1 - The meeting of the Committee of the Whole was called to order at 6:02 p.m.

Item #2 – ADJOURNMENT TO EXECUTIVE SESSION TO DISCUSS - Motion was made by Trustee Younker, seconded by Trustee Mangin, to adjourn to Executive Session to discuss:

THE APPOINTMENT, EMPLOYMENT, COMPENSATION, DISCIPLINE, PERFORMANCE, OR DISMISSAL OF SPECIFIC EMPLOYEES OF THE PUBLIC BODY OR LEGAL COUNSEL FOR THE PUBLIC BODY, INCLUDING HEARING TESTIMONY ON A COMPLAINT LODGED AGAINST AN EMPLOYEE OF THE PUBLIC BODY OR AGAINST LEGAL COUNSEL FOR THE PUBLIC BODY TO DETERMINE ITS VALIDITY.

Vote on roll call: Ayes: Younker, Brady, Glotz, Mangin. Nays: None. Absent: Pannitto, Berg. Chairman Younker declared the motion carried and this meeting was adjourned to Executive Session at 6:03 p.m.

Motion was made by Trustee Younker, seconded by Trustee Brady, to adjourn this Executive Session and reconvene the Special Committee of the Whole meeting. Vote on roll call: Ayes: Younker, Brady, Glotz, Mangin. Nays: None. Absent: Pannitto, Berg. Chairman Younker declared the motion carried and this meeting was adjourned to Executive Session at 7:08 p.m.

Item #3 – CONSIDER APPROVAL OF THE MINUTES OF THE COMMITTEE OF THE WHOLE MEETINGS HELD ON DECEMBER 9 AND DECEMBER 12, 2017 – Motion was made by President Pro-Tem Younker, seconded by Trustee Glotz, to approve the minutes of the Committee of the Whole Meetings held on December 9 and December 12, 2017. Vote by voice call. President Pro-Tem Younker declared the motion carried.

Item #4 – RECEIVE PRESENTATION FROM THE VILLAGE AUDITORS, SIKICH LLP, REGARDING THE VILLAGE'S FISCAL YEAR 2017 AUDIT AND COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) - Anthony Cerini from Sikich LLP, the Village's auditors, gave a presentation on the Comprehensive Annual Financial Report for fiscal year ending April 2017. As Sikich LLP are new auditors this year for the Village, Mr. Cerini presented a brief overview of the auditing process.

- Planning meeting - April 2017, determines if there are any significant operational or policy changes throughout the year and how that may impact the audit process.
- Preliminary field work phase - Late May/June 2017, allows building a permanent file of any agreements that may have affected the Village, sending out any confirmations during the audit and performing fraud risk inquiries and fraud risk assessment, ensuring the audit plan is specifically tailored to the Village and encompassing the highest fraud risks.
- Key transactions/internal control narratives from staff, i.e., cash receipts, cash disbursements and payroll, which allows for a walk-through of key controls.
- Final field work phase - August 2017, majority of onsite testing, which includes performing a detailed substantive analysis of the Village's key transactions and account balances. A preliminary analytical review is then performed to review trial balances for each of the Village's funds, comparing to the previous year as well as to the budget to effectively plan and utilize the preliminary analytical review as a roadmap for detailed substantive testing.

A total of 8 reports were generated from the audit, which included the CAFR, Auditors Communication to the Board of Trustees and Management; 3 separate (Tax Increment Funding) TIF compliance reports for Oak Park Avenue, Main Street North and South, Illinois Municipal Retirement Fund (IMRF) Allocation report and an Annual Financial report, as well as Auditors Communication to the Tinley Park Library Board.

Mr. Cervini discussed the Letter of Transmittal, which allows management a subjective discussion of what occurred during the year and expectations for the future. The Certificate of

Achievement for Excellence in Financial Reporting, awarded by the Government Finance Officers Association (GFOA), certifies the Village's CAFR financial reporting exceeds the minimum reporting requirements and financial reports were disclosed with full transparency to the taxpayers and residents. The Independent Auditors Report states that Sikich LLP has issued a clean and unmodified opinion in the Village's financial statements as of fiscal year ending April 2017, which is the highest level of assurance the auditors can provide that the financial statements are fairly presented.

President Pro-Tem Younker asked if the Committee of the Whole had any questions or comments. No one came forward. Trustee Mangin stated he and Mr. Cerini discussed much of the information presented and there were if anything very minor changes and nothing of concern regarding the audit results.

Item #5 – DISCUSS PERSONNEL CODE SECTION 2.9 - EMPLOYMENT OF RELATIVES - Trustee Glotz requested a review of the Personnel Manual Section 2.9 related to the employment of relatives. The Committee of the Whole received a resolution with the recommended language. P. Connelly, Village attorney, discussed a revised policy based on a review of nepotism policies and the Village's employment policies. Mr. Connelly proposed revising the current policy, exchanging the word "discourage" to "prohibits," which would read as follows: The Village prohibits hiring or promotion of any employee that creates a situation whereby an employee would be supervised by, or under the immediate supervision of a relative.

The revision of the Personnel Code Section 2.9 will be brought forward for future Village Board approval. President Pro-Tem Younker asked if the Committee had any questions regarding the revision. No one came forward.

Item #6 – RECEIVE COMMENTS FROM THE PUBLIC - No comments from the public.

ADJOURNMENT

Motion was made by Trustee Mangin, seconded by Trustee Glotz, to adjourn this meeting of the Committee of the Whole. Vote by voice call. President Pro-Tem Younker declared the motion carried and adjourned the meeting at 7:27 p.m.

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