

**AUDIT/FINANCE/PURCHASING/BUDGET COMMITTEE**  
**June 15, 2022**

Present: Venise McWard, Chairman, Linda Curtin, Vicki McMahon,  
Tim Carlson, Ken Franklin

Absent: None

Others present: Matt Wells, Betty Asmussen, Kent DeLay, Abigail Murphy, Dani  
Knecht, Rhonda Walters, Michelle Brown, Cindy Drea, Kelly Zanotti,  
Mary Rhodes and Elizabeth Hile.

The Audit/Finance/Purchasing/Budget Committee met on Wednesday, June 15, 2022 at 6:30 p.m. at the Christian County Courthouse, Taylorville, Illinois. The purpose of the meeting was to address agenda items and any other matters properly brought before the committee. Roll call was taken and there was a quorum.

**CLAIMS**

A motion was made by Vicki McMahon and seconded by Tim Carlson to recommend to the full Board to approve the claims presented for June. A roll call vote polled all ayes. Motion carried.

**PUBLIC COMMENTS**

No public comments.

**SURVEY RECORDS**

The committee asked Kent DeLay why the asking price of his father's survey records increased from \$50,000.00 to \$120,000.00. Mr. DeLay advised that it was based on an appraisal of the records that occurred 40 years ago. Mr. DeLay and his brother want the County to have Boyd Dapperts original surveyor instruments used to survey Christian County. They would also like to donate other survey tools as their parents spent a lot of time at the court house.

Ken Franklin noted the historical value of the records but was concerned about implementation and manpower to convert. Where the records would be stored was also a concern. The family advised the price of the records is somewhat negotiable. No action was taken.

**FLEXIBLE SPENDING – DEPENDENT CARE**

Committee Chairperson McWard asked Liz Hile to provide information on this issue. Liz advised that since the County moved over to Ameriflex as their new 3<sup>rd</sup> party administrator for flexible spending and HRA, we have experienced a number of issues. This is one reason Ameriflex isn't being retained this upcoming year. We have one particular employee who has a flexible spending dependent care account that is being denied reimbursement. We aren't sure if information wasn't accurately provided or provided at all to the employee but Ameriflex has denied the employee's use of their money because the daycare provider doesn't have a tax ID number. A compliance consult was contact who advised that the County could override the decision and direct Ameriflex to pay the claims. While the consult has never seen an audit of a dependent care account, it could be pulled for audit. The County would need to determine if they want to take that risk should this account ever be audited. If the decision is to not sign documents to allow Ameriflex to authorize reimbursement, the employee will lose \$598.00 they contributed.

Motion by Vicki McMahon and seconded by Tim Carlson to recommend to the full Board to allow Chairman Wells to sign the appropriate documents to allow the employee's DCA claim to be reiumbursed by Ameriflex. A roll call vote polled all ayes. Motion carried.

## BUDGET HEARINGS

Treasurer Asmussen highlighted the budget process with elected officials and department heads to receive budget worksheets and information by the end of June first of July. She would like no later than the July meetings to schedule 5 dates for budget hearings starting by the 2<sup>nd</sup> week of August.

## ARPA FUNDS

Treasurer Asmussen reviewed the ARPA balance sheet that was provided to all members. She advised the second ARPA trench was deposited last week.

There was a question about the infrastructure bill that was signed by the President and how that might impact the ARPA spending. Betty noted that at a recent treasurer's conference that the Build, Back and Better which is the infrastructure grant could be a way to get some reimbursements to the ARPA funds for projects such as our HVAC and windows. Cliff would be in charge of this grant. She has talked to Cliff about it and he is going to get back with her. Chairman Wells asked if a consulting company like the one we used for ARPA funds might be able to assist with this grant.

Betty brought up consideration of the COVID appreciation/bonus pay that the committee wanted to delay until project spending could be reviewed. This item was referred originally from the Personnel/Executive Committee. She would like to see something to show appreciation. The committee discussed options in length.

Motion by Vicki McMahon and seconded by Ken Franklin to recommend to the full Board to approve the use of ARPA funds for appreciation pay to employees using the following criteria. A. employee would have had to have worked any time during the period of March 2020 to June 15, 2022 and is currently employed or worked and retired from the County and is drawing a pension. B. Department Heads are not eligible for appreciation pay. C. Appreciate pay will be \$3,000.00 for a full time employee and \$1,500.00 for a part time employee. A part time employee is defined as an employee who works less than 30 hours per week on a regular basis. A roll call vote polled all ayes. Motion carried.

## REFERRALS

Highway, Building and Grounds referred the cost of \$2,400.00 to cut down two (2) trees on the court house lawn. Chairman Wells advised doing the job was approved. What line item it should come from is what being brought before this committee.

Motion by Venise McWard and seconded by Vicki McMahon to recommend to the full Board to take the cost of \$2,400.00 to cut down two (2) trees on the court house lawn from the capital improvement line item. A roll call vote polled all ayes. Motion carried.

Financial review for use of ARPA funds for renewal of ManageEngine cybersecurity maintenance at a cost of \$5,476.35 to CTI was referred from the Personnel/Executive committee.

Motion by Linda Curtin and seconded by Vicki McMahon to recommend to the full Board to approve Ordinance O2022 CB 027 for the use of ARPA funds for renewal of ManageEngine cybersecurity maintenance at a cost of \$5,476.35 payable to CTI. A roll call vote polled all ayes. Motion carried.

OTHER MATTERS

None

Motion by Tim Carlson and seconded by Vicki McMahon to adjourn. All members were in favor. Motion carried.

Respectfully submitted,

Venise McWard  
Finance/Audit/Purchasing/Budget Committee  
Chairwoman  
06/15/2022