

**NORTH EAST MULTI-REGIONAL TRAINING, INC.**  
Mobile Team Unit # 3

**Minutes for the Quarterly Meeting  
of the  
FINANCE AND AUDIT COMMITTEE**

**July 8th, 2009  
Gurnee Police Department**

- I. ROLL CALL: ESTABLISHMENT OF A QUORUM:** The Quarterly Meeting of the NEMRT Finance & Audit Committee was called to order by Chief James Wales, Chairman of the Committee, at 10:02 a.m..
- II. INTRODUCTION OF GUESTS, VISITORS & OTHER ATTENDING PARTIES:**
- A. Members Present: Chairman: Chief James Wales; Members: Chief Douglas Larsson, Chief Michael Newsome, and Chief William Gallagher, and *ex officio member*: Director Philip Brankin.
- B. Members Absent/Excused: Chief Randall A. Melvin, Chief Chuck Wernick, Chief Art Yancey
- C. NEMRT Staff members: Deputy Director Thomas Reasoner and Receptionist Michael Schoenfeld.
- III. APPROVAL OF MINUTES: From the April 8th, 2009 Quarterly Meeting:** Chief Gallagher made a motion that the minutes of the April 8th, 2009 meeting of the Finance and Audit Committee be approved. After a second from Chief Larsson, the motion passed unanimously.
- IV. REPORT OF THE DIRECTOR:**
- A. FY 09 Update:
1. 3rd Quarter, FY 09 Fiscal Report: Director Brankin led the committee in a review of the “3rd Quarter, FY 09 Fiscal Report”, including Expenditures and Project Income as of March 31<sup>st</sup>, 2009.
- a) Director Brankin noted that this report was made prior to the formal adoption of the Statement of Award. As such, the figures in the 4th Quarter Report will change slightly to conform with those of the official Statement.
- b) After further discussion, Chief Larsson made a motion to recommend to the Advisory Board the “3rd Quarter, FY 09 Fiscal Report”. After a second from Chief Newsome, the motion passed unanimously.

2. 3rd Quarter, FY 09 Report of Outside Funds Collected:
  - a) Director Brankin then reviewed with the committee members the “3rd Quarter, FY 09, Report of Outside Funds Collected”. This is the report of all funds collected that were not previously disclosed in the FY 09 Fiscal Report.
  - b) After further review and discussion, a motion was made by Chief Newsome to recommend to the Advisory Board their acceptance of the “3rd Quarter FY 09, Report of Outside Funds Collected”. With a second from Chief Gallagher, the motion passed unanimously.
3. FY 09 Expenditure/Revenue Update: Director Brankin provided the committee with the May 2009 detailed report outlining the expenditures made and revenues collected by NEMRT. The report included our:
  - a) Monthly Statement of Revenues and Expenditures:
  - b) Balance Sheet and Cash Flow Report:

As this report was for information only, no formal action was taken by the committee.

4. FY 09 Revenue and Expenditures Projection: Director Brankin handed out the most recent FY 09 Revenue and Expenditures Projection. After further review and discussion the Committee accepted this report without taking formal action.

B. Status Report: FY 09 Audit and Financial Report:

1. Director Brankin stated that North East Multi-Regional Training’s annual audit was approaching and that an engagement letter had been received from Sikich’s Springfield branch. Director Brankin explained that all MTU’s were required to use Sikich’s Springfield branch per the ILET SB.
2. Deputy Director Reasoner noted that the Audit will run from August 17<sup>th</sup> to 21<sup>st</sup>. Only two assessors instead of three will perform the audit. This action was taken as a cost saving measure by Sikich in response to concerns from MTU’s regarding cost.
3. The question was asked whether or not NEMRT receives a bill from Sikich showing a breakdown of where the costs of the audit come from. Director Brankin explained that at this time Sikich does not feel the need to give NEMRT a detailed explanation of the bill, only the grand total.
4. As this report was for information only, no formal action was taken by the committee. An informal decision was made to contact the ILET SB to seek out a more detailed bill for the audit.

C. Updated Report on the FY 10 Grant Application and Line Item Budget: Director Brankin provided an oral report to the Committee members regarding the FY 10 Grant Application and Line Item Budget. He noted that the ILET SB had rescheduled the hearings for all MTU’s from August to May to accommodate the schedule of Director Jurkanin.

1. At our budget hearing, the staff from the ILETSB were unable to give approve to our grant application and line item budget. This is due to the fact that the State of Illinois budget has not yet been approved. Without a definitive budget for the ILETSB approved by the state, approval of the MTU budgets has been postponed.
2. Also discussed was the Basic Training for Court Security Officers. According to the Police Training Act, a Job Task Analysis must be performed by the ILETSB to determine a course of study for training. At this time the Job Task Analysis has not been made and as such NEMRT will continue to offer no Basic Training for Court Security Officers.
3. Director Brankin informed the committee that the issue between the IRS and other MTU units is still ongoing. Several MTUs in the belief that they are an "entity of local government" have not filed the IRS 990 Tax Exempt form for non-profits. NEMRT has and will continue to file this form. It is unknown at this time what will be the result of this issue. The Director will continue to keep the members of the Finance and Audit Committee informed.
4. As this report was for information only, no formal action was taken by the committee.

D. *Status report on the ILETSB Executive Director position search:* The ILETSB received 45 applications for the open Director's position. The Executive Committee of the ILETSB then trimmed down the number of candidates to 5. These 5 will go through an oral interview on June 17th; a final selection is expected to be announced at the Special Meeting of the ILETSB on July 9th.

**V. REPORT OF THE COMMITTEE CHAIRMAN:**

A. *Approval of Expenditure Report and Elan (VISA Card) Summary:*

1. Check Register for period 01 - 15 April
2. Check Register for period 16 - 30 April
3. Check Register for period 01 - 15 May
4. Check Register for period 16 - 31 May
5. Check Register for period 01 - 15 June
6. Check Register for period 16 - 30 June

The committee reviewed the Elan VISA Card Summary and Check Registers for the period of April 1<sup>st</sup> through June 30<sup>th</sup>, 2009. Director Brankin also provided a number of checks chosen at random by Chief Wales prior to the meeting. These checks and all supporting documentation were provided for the members in attendance to meet an audit finding that recommended a closer attention to be given the check registrars.

They were:

- |           |         |                        |            |
|-----------|---------|------------------------|------------|
| • 0018849 | 4/15/09 | AT&T Mobility,         | \$358.63   |
| • 0028746 | 4/15/09 | The Business Press     | \$110.00   |
| • 0042549 | 4/15/09 | Dell Commercial Credit | \$188.07   |
| • 0078072 | 4/15/09 | The Guardian           | \$1,717.38 |
| • 0166274 | 4/15/09 | Poerio, Heather        | \$ 289.37  |
| • 0190827 | 4/15/09 | Sater, Randy           | \$1,200.00 |

- 0230573      6/16/09      Walsh, Thomas      \$ 52.10
- 0264550      6/16/09      Zimmerman, Anthony      \$ 325.00

After discussion and review, Chief Gallagher made a motion recommending that the Advisory Board of Directors approve the 4<sup>th</sup> Quarter, FY 09 Expenditure Report and to approve the special selection of checks brought for Committee Review. After a second from Chief Newsome, the motion passed unanimously.

B. Listing of NEMRT Advisory Board and Committee Meeting Dates for FY 10:

1. Director Brankin gave a brief review of the committee meeting dates for the remainder of FY 10. He requested that if possible, the members try to lock these dates on their calendars at this time. There will still be email reminders sent prior to the meetings. Brankin also noted that all NEMRT meetings are open and if any member wished to attend the meeting of another committee they were more than welcome to do so.

Director Brankin also made special note that the NEMRT Annual Meeting will be held on March 16<sup>th</sup>, the third Tuesday of the month. This date was selected to avoid conflict with large meetings on the preceding two Tuesdays.

2. The committee accepted the report without taking formal action.

**VI. OLD BUSINESS:**

**NONE**

**VII. NEW BUSINESS:**

- A. Special Requests under Current Grant Conditions: Director Brankin gave an overview of the following three Special Requests under Current Grant Conditions.

1. June 30th Request to Spend Excess Funds:
2. June 30th Request to Transfer in Excess of 02% of Budget:
3. June 30th Request to reduce Membership Dues in Budget

After further review and discussion, Chief Larsson made a motion to approve all Special Requests under Current Grant Conditions. With a second from Chief Gallagher, the motion went on to pass unanimously.

- B. Illinois Municipal Retirement Fund (IMRF) Employer Phase-In Rate Options: Deputy Director Reasoner noted that for NEMRT the increases for FY 10 would be minimal. After further review and discussion the committee accepted this report without taking formal action.

C. Distribution of new or revised Policies or Procedures related to Fiscal Issues:

1. Admin Procedure # 102, entitled: "Accounts Payable": Director Brankin provided copies of Administrative Procedure #102. Changes made to the procedure reflected that changes seen in the day's committee meeting. Notable that supporting documentation for the check registrar now contain Board President Chief Jones' signature. Also the procedure was amended to

include bringing a selection of checks with supporting documentation to the Finance Committee meeting.

2. After further review and discussion the committee accepted this report without taking formal action.

**VIII. ANNOUNCEMENTS:**

A. Quarterly Committee Meeting Dates:

1. NEMRT Policy and By-laws Committee Meeting, **10/23/09**  
Willowbrook Police Department, Willowbrook, Illinois
2. NEMRT Finance and Audit Committee Meeting, **07/08/09**  
Gurnee Police Department, Gurnee, Illinois
3. NEMRT Training and Curriculum Meeting, **07/22/09**  
College of DuPage Board Room, Glen Ellyn, Illinois
4. NEMRT Personnel Committee Meeting: **10/16/09**  
Roselle Police Department, Roselle, Illinois

B. Quarterly Advisory Board Meeting Dates:

1. NEMRT Advisory Board of Directors Meeting: **07/29/09**  
College of DuPage Board Room, Glen Ellyn, Illinois

C. ILETSB Committee and Board Meetings:

1. Executive Committee Meeting **06/17/09**  
Bartlett, Illinois
2. Special Meeting of the ILETSB: **07/08/09**  
Springfield, IL
3. ILETSB Committee Meetings: **09/04/09**  
Springfield, Illinois
4. ILETSB Quarterly Meeting: **09/05/09**  
Springfield, Illinois

- IX. ADJOURNMENT:** Chief Gallagher made a motion to adjourn the meeting. With a second from Chief Newsome the motion passed unanimously. The meeting was adjourned at 10:57 A.M.