

Minutes of a Closed Session Meeting
Of the Finance Committee
Wednesday, June 6, 2018

The Finance Committee entered into Closed Session at 5:40 p.m. on Wednesday, June 6, 2018 pursuant to section 2 (c)(1) of the Open Meetings Act (5 ILCS 120/2(c)(1)) 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.

Mr. Selzer invited the Coroner to join them at the table. Mr. Selzer thanked her for being there and stated that last month all elected officials were invited to come and speak about their salary and job requirements. He asked her if she had anything to share regarding changes in her role since she had become coroner. Ms. Davis said the Coroner's office is about $\frac{3}{4}$ through the process for accreditation, which is an outstanding accomplishment that others cannot say. She said they received grant money for new autopsy tables and that her staff are all certified in homicide training. Mr. Selzer asked her to provide further information about the grant they received. Ms. Davis provided detail as to grant received from Howard Buffet Foundation. Mr. Murphy asked if accreditation allows them to do other things. Ms. Davis said that when they are accredited they follow national standards and provided examples. She compared it to hospitals being accredited and having standards they have to meet. Ms. Davis indicated it could lead to more autopsies and more services provided by her office and provided examples of where their office would be utilized and others would not. Mr. Selzer asked if this was something that was considered before. Ms. Davis said it was not something the Coroner's office had before. Mr. Soeldner asked her if being accredited would help when they applied for grants. Ms. Davis said it would help as they could indicated they have higher standards. Ms. Davis then went on to explain some of the things they have to do as part of the Coroner's office. Ms. Wollrab said it was her understanding this is a 24/7 job. Ms. Davis said they can be on a homicide scene for several hours, went over what they do and confirmed they can and do get calls as any time of the day or night. Ms. Wollrab stated that the items listed in the state statute as part of their role were extensive and indicated she was impressed that she wanted to expand services based on accreditation. Ms. Davis agreed there is a lot for her and her staff to do. Mr. Erickson thanked her for all of the work she does and time she puts into it and asked that she remember that because that is how he truly feels. Mr. Selzer asked if there were other questions; hearing none, he thanked her for her time and asked if she could have the Auditor come in.

Ms. Anderson joined the meeting. Mr. Selzer thanked her for joining them. He stated they had invited all County wide elected officials to share more information about the role of their office and about their performance in that role. Ms. Anderson passed out information to the Committee and stated that the information contained duties that both she and Josh Schaeffer had done last year and the items struck out on the list where the items that she no longer did. She indicated that when Josh went to the Treasurer's office the approval of the AP batches in the system went with him so the Treasurer's Office could do the check run and Mr. Schmitt took the billing of the Public Building Commission. She stated that all she gave up was about 2 hours of her week and took on all of the duties that Josh use to do

in her office. She said she had one staff member in her office now and there used to be three people who had same title. Ms. Anderson indicated she could not tell the Committee how much her job duties had changed as some of the duties she kept but she also gave some duties to those who went to Treasurers office and took some of their duties. She said that the items on the sheets were just her duties, not the duties of the staff person in her office. She asked if there were any questions. Ms. Wollrab said she pulled the job description from the statute and it lists several items and asked her to confirm that she is doing those and asked her to highlight what she does above and beyond the statute. Ms. Anderson went over items that she does above statute including coding vendors, county credit cards, leases, and postage billing. She said there are six internal audits required by statute that are not in the auditor statute but in other statutes such as the law library fund statute. She provided examples of those internal audits such as Sub-recipient monitoring to ensure the money we pass through to those agencies is spent appropriately, fixed assets and grants. She stated that the work she does on the PAFR and CAFR are not part of the statute.

Ms. Anderson discussed comparable counties. She said that other elected official positions such as the Sheriff and State's Attorney are similar throughout the state but each Auditor's office in the state is different. She stated that Sangamon County does not produce a PAFR and there are 4 FTE's in their office. She stated that Peoria County does not prepare PAFR or CAFR but basically run an office supply store, which is part of the statute that says the Auditor will procure office supplies. She said they ran one in the Auditor's office prior to her arrival, so that if a department wanted ink pens, paper or envelopes, etc. they would go to the Auditor's office. She said that the Peoria Auditor's office basically is the office supply store. Ms. Wollrab asked her to clarify that the auditor in Peoria County is not following State Statute. Ms. Anderson said their financial department covers a lot of that. Ms. Wollrab again asked her to clarify that she was saying that the Peoria County Auditor was not performing its duties. Ms. Anderson stated that her information is a couple of years old and that the last auditor did not, but they had a new one. Ms. Wollrab stated that she felt that was implying they were not doing their job.

Ms. Anderson said Champaign County most closely aligns with what her office does as they prepare a PAFR and CAFR. She further stated Champaign County has four accountants on staff as well as the Auditor and a secretary to do what she and Connie does. She said Rock Island County has three accountants and an Auditor on staff and does not prepare their own CAFR. Ms. Anderson stated that Tazewell is similar to Peoria as they do not prepare PAFR or CAFR, but do prepare quarterly statements. Ms. Anderson stated that the last time they bid out for the outside audit the RFP included putting in numbers for both the outside auditor doing the job and it being done internally and there was about \$15,000 difference. Ms. Anderson said that the PAFR is done because easier to share the numbers with constituents and are one of only three counties that prepare those. She said they do go above what need to so that the information is out there for the public. Mr. Erickson asked her to confirm that her presence saves the County \$15,000. Ms. Anderson stated that she

did. Ms. Anderson said that before her arrival there was no one in the County able to write the financials.

Mr. Soeldner asked how many FOIA requests she receives. Ms. Anderson stated they do not get a lot. Mr. Soeldner asked about positive pay. Ms. Anderson stated it is a file they send to the bank so they know the payment is valid. Mr. Soeldner stated there are only 17 auditors in the state and asked why the other counties do not have auditors. Ms. Anderson said that in the small counties the duties fall under the County Clerk. Mr. Selzer stated that auditor requirements are based on population in the County. Ms. Wollrab asked her to clarify what she meant when she said she writes the CAFR. Ms. Anderson stated that of the 227 pages, Mr. Wasson prepares 2 pages; Baker, Tilly prepares 3 pages of opinions and Ms. McNeil does about 4 footnotes so she does about 215 pages that requires her to pull information from all areas including calculating IMRF liability. Ms. Wollrab asked her to clarify that IMRF does not send her a liability statement. Ms. Anderson said they get a statement but you have to go in and calculate your own. Mr. Beard asked what she felt the educational criteria were for her job. Ms. Anderson stated that legally there are no educational criteria required for the job, but she has an accounting degree and a background in public accounting. She said she felt that brought a lot to the job and that her history prepared her a lot. Mr. Beard asked her to confirm that if someone came in without some accounting experience they might not do the job correctly, which would support the thought that some level of expertise is required for this position. Ms. Anderson said not so much on the accounts payable but definitely on the CAFR and grant work. Mr. Caisley said that as Chairman of the Transportation Committee he wanted to let them know that the Auditor assists them greatly in performing their duties. Mr. Selzer asked if there were any other questions; hearing none, he thanked her.

Ms. Wollrab asked legal staff if elected officials could be considered an employee of the County and confirm the closed session was legitimate. Ms. Woods confirmed that the Open Meetings Act does have specific exceptions to go into closed session and one is to discuss a specific performance, compensation of an employee. Ms. Woods stated she felt Ms. Anderson is an employee of the County. Ms. Wollrab asked if there is case law to back that up. Ms. Woods stated she would have to look, but since we pay her salary and her benefits, she felt she was an employee. Ms. Wollrab stated that it had been her understanding that elected officials are not employees and we cannot hire or fire them expect when there is a replacement needed so felt it was a stretch to consider them employees and discuss them. Mr. Selzer stated he felt it was correct as other forms of government did and they had not been challenged. He stated that a number of years ago when there was an issue with another elected official, it was determined that it was not necessarily, how they were hired but that they worked for the County. He stated that it is with respect to those individuals whether elected or otherwise that personnel matters which may or not be proven or disproven be discussed in closed session. He stated that some of the personnel issues he felt the public officials would not want to be discussed in open session. Ms. Wollrab said she was not disagreeing but wanted to make sure they were doing things correctly and did not

want issues in the future. Mr. Soeldner asked if this could be grounds for litigation. Ms. Wollrab said that if you discuss something in closed session that should not be, then there could be. Mr. Knapp stated that Ms. Woods was opening Westlaw. Mr. Knapp stated that the same term can mean different things in the statutes and provided an example to claim that elected officials are not employees because we do not have operational control over what they do might be correct in one statute but not in another. He provided the example of worker's compensation as it only applies to employees but if the Coroner would be hit while out on a job site she would say she is an employee to get worker's compensation. He provided another example where elected officials are not considered employees for unemployment compensation. Mr. Knapp provided a third example by stating that IMRF considers them employees. Mr. Knapp stated that historically closed sessions have been utilized to discuss situations, but if the Board feels uncomfortable with this, then they should end the session.

Ms. Woods agreed with Mr. Knapp that an employee can mean different things, such as paying for worker's comp, being liable for their actions, or firing them and in some aspects the Auditor does not fall under that category but in many she does. She said that the OMA statute does not provide a definition for employee. Ms. Woods stated that in her quick Westlaw search, she found 107 decisions on exceptions that allow you to go into closed sessions, and one case that said you can go into closed session to discuss independent contractors. Ms. Woods stated that the same could be said for contractors and elected officials as they could be considered an employee under some categories but not under others. Ms. Woods reminded the Committee that this was very little research done just now. Ms. Wollrab asked what they were discussing in that case, behavior, payment, etc. Ms. Woods said she had only been able to read the summary. Ms. Metsker said she felt Ms. Wollrab made a good point and felt they needed to limit it as much as they could. She stated she was not sure what Chairman McIntyre was going to talk about but wanted to make sure they did not put themselves at risk. Mr. Selzer stated he had spoken to the Chairman and felt his statements were going to be very specific to performance of what they believed earlier in the day to be an employee. Mr. Selzer stated that his personal feeling is that the Committee should probably take some action in the open session to report to the Board that the Committee could not address what was sent back yet. He stated he wanted to wait until they could make it comfortable for everyone in the room that no one was violating law because no one wants to be that way and our attorney does not want to give us advice that way. Mr. Selzer stated that while he would like to have some information brought forward, he did not think it appropriate to continue. Mr. Erickson stated that he appreciated Ms. Wollrab's comments and while he was not sure he concurred with analysis he understood her sentiment. He stated that how you get to a result is important, the process has to be sacred, and if the process is violated because you wanted a result then it is the wrong way to go. Mr. Erickson asked that if Mr. McIntyre was given the opportunity to address us then the Committee be given the opportunity to address the Chairman's comments.


Mr. Selzer stated that anything that was going to be said here in closed session could be said in open session and that he was not trying to hide anything or not be transparent. Mr. Selzer stated he did not feel it would be fair to those that would be discussed in open session because per rules they cannot talk back. Ms. Wollrab said that in open session they would be discussing the position and not the person. Mr. Selzer said he did not feel that was correct. Ms. Wollrab said they would discuss the Auditor's position or the Coroner's position and not bring in their personal traits, work or lack thereof into the discussion. Ms. Selzer said he respectfully disagreed because they have in our County Board rules to act ethically and everyone in this room received an email full of accusations directed at him. Ms. Wollrab said she is not going to set someone's salary based on that, but would set a salary based on the position and she thought that was what we were discussing and not whether we were going to sanction someone for their behavior. Mr. Selzer said that was not what they were going to do unless that was something she was going to do. Ms. Wollrab said no but that he was bringing up emails. Mr. Selzer said he was only bringing it up as an example of something you do not want an elected official to do. He said he thought they were in agreement and was not sure what Ms. Wollrab was discussing. Ms. Wollrab said she felt the emails were irrelevant to the discussion she thought was at hand, which was the salary of the future auditor or future coroner. Mr. Selzer agreed. Ms. Wollrab said that if they were not going to discuss personal issues why would they worry about discussing them in open session. Mr. Selzer asked if the current accounting system maps totals from input of everyone to lines on the CAFR. Mr. Knapp said he does not believe it maps to lines on the CAFR. Mr. Selzer stated he was told by her office that the system maps to the CAFR, but if they wanted, they could discuss her comments in open session.

Motion by Erickson/Wollrab that the Finance Committee end the Closed Session and return to Open Session.

Motion Carried.

Finance Committee enclosed the Closed Session at 6:29 p.m.

Respectfully submitted,



Julie A. Morlock
Recording Secretary