

MINUTES OF A COMMITTEE OF THE WHOLE MEETING OF THE BOARD OF TRUSTEES  
OF THE VILLAGE OF HARWOOD HEIGHTS  
HELD ON THURSDAY, AUGUST 12, 2010

A. CALL TO ORDER at 6:30 pm by Mayor Arlene C. Jezierny

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL –

Mayor	Arlene C. Jezierny
Clerk	Marcia L. Pollowy
Trustees	Mark Dobrzycki (Arrived 7:00pm) Michael Gadzinski Demetrios Mougolias Therese Schuepfer Lawrence Steiner Lester Szlendak (Arrived 6:36pm)

Also present: Irwin Lyons, Miller Cooper  
Colleen DeKraker, Miller Cooper  
Bruno Bellissimo  
Chief Ricchio

D. AGENDA ITEMS

2009 Audit Review

- Mr. Irwin Lyons from Miller Cooper & Co. gave a detailed overview of the draft 2009 Annual Financial Report for the boards review and answered any questions they had regarding the report.
- Mr. Lyons encouraged the board members to read the Management's Discussion and Analysis Report found in the audit on pages 3 through 13.
- Mr. Lyons reviewed the draft letter containing the "Required Disclosures to the Board" which explains what auditing standards were used by the auditing firm, the significant accounting practices used, the significant difficulties encountered during the audit, uncorrected and corrected misstatements, any disagreements with management and any other significant findings or issues.
- Mr. Lyons also reviewed in detail the draft copy of the letter to the Mayor & the Board of Trustees which identified the material weaknesses found in performing the audit which included lack of segregation of duties, incomplete trial balances and unrecorded transactions, and accounting policies and procedures manual. Also identified were significant deficiencies relating to grants, accruals and E911 disbursements. Also discussed were control deficiencies relating to imprest cash accounts. This draft letter also provided the board with observations and recommendations from the auditing firm that should be implemented for the 2010 annual financial report audit.
- The completed printed and bound 2009 Audit Report will be ready in about 2-weeks for distribution.
- Work on the 2010 Audit will start at the end of August with the accountant preparing the documents for the auditors who will come in early October and the anticipated completion date for the final audit would be sometime in December.
- Miller Cooper will provide the accountant with a check off list of items that they will need when they come in October.

Truck Weight Scale

- Chief Ricchio informed the board that the entire under carriage support for the truck weight scale is totally deteriorated to the point that the scale is no longer safe to use. The Truck Enforcement Officer is directing trucks to the Franklin Park weight station currently until the weight scale is replaced.

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- Chief received a quote today from Grant Scale Company with an estimated cost of \$18,900. The Chief is waiting for an additional cost estimate from another company which he will present at the next Committee of the Whole meeting.

**Roadside Safety Check**

- The Harwood Heights Police Department has received grant money to conduct 2 Roadside Safety Checks which are scheduled for August 20<sup>th</sup> and September 3<sup>rd</sup>; notification has already been sent to the Pioneer Press newspaper as required by statute.
- The Chief has contacted the State Police and they are willing to assist in the Police Department's Roadside Safety Checks; Chief is asking for the board's approval to use the assistance of the State Police; he will send detailed info to all the board members.
- Chief Ricchio asked Trustee Mougolias to pull motion I 9 on tonight's Consent Agenda regarding repairs to squad # 492; he is in the process of getting another cost estimate.

**Public Works Truck**

- One of the Public Works employees was involved in an accident with a village truck and the truck sustained extensive damage; waiting to hear from insurance company, truck may be totaled.
- Will update the board at the Committee of the Whole meeting scheduled for Thursday, September 2, 2010.

**Public Comment**

**Roy Schmidt:** Asked how much money the village was able to recoup on the checks that were found that were not deposited? Also, what audit would the recovered money appear in? Asked about the spending for software?

**Mayor Jezierny:** The village was able to recover \$185,000 of the \$250,000 in un-deposited checks that were found in the prior accountant's office last year; some of the checks dated back to 2005.

**Bruno Bellissimo:** Stated that the recovered money would be counted for in the 2009 audit.

**Chief Ricchio:** Indicated that the software upgrade was covered under a grant and did not come out of any village fund.

Motion by Trustee Steiner, seconded by Trustee Mougolias to adjourn. On a voice vote, all being in favor, the motion carried and the Committee of the Whole Meeting of the Board of Trustees of the Village of Harwood Heights was adjourned by Mayor Arlene C. Jezierny on Thursday, August 12, 2010 at 7:30pm.

Respectfully submitted,

  
Marcia L. Polowy, Village Clerk