

MINUTES
ADMINISTRATION & FINANCE COMMITTEE
July 22, 2025

1. Roll Call:

A regular meeting of the Hoffman Estates Park District Administration and Finance Committee was held on July 22, 2025, at 7:15 p.m. at the Triphahn Center in Hoffman Estates, IL.

Present: Chairman McGinn, Commissioner Kaplan, Comm Reps Harner, Henderson, Musial, and Winner

Absent: Comm Rep Wilson

Also Present: Executive Director Talsma, Deputy Director Bechtold, Director of Finance & IT Hopkins, Director of Administrative Services Rivas, Director of Recreation Sweeney, Executive Assistant Flynn, Superintendent of IT Agudelo

Audience: President Friedman, Commissioners Chhatwani, Evans, Dressler, and MacGregor; Comm Rep Dowling; Superintendent of Business Peddinghaus

2. Approval of Agenda:

Comm Rep Harner made a motion, seconded by Commissioner Kaplan to approve the agenda as amended. The motion carried by voice vote.

3. Approval of the Minutes:

Comm Rep Winner made a motion, seconded by Comm Rep Harner to approve the minutes of the June 24, 2025 meeting as amended. The motion carried by voice vote.

4. Comments from the Audience:

None

5. Old Business:

None

6. New Business:

A. 2024 Audit / M25-064

Comm Rep Harner made a motion, seconded by Commissioner Kaplan to recommend to the full board the acceptance of the FY024 Audit Report.

Director Hopkins introduced Jamie Wilkey, partner with Lauderbach & Amen (L&A). Ms. Wilkey noted the following regarding the 2024 Audit:

- The District received the GFOA award for the 2023 audit, and L&A will work with staff to submit the 2024 audit to the award program.
- The goal is to receive an unmodified or clean audit opinion. The district did receive this opinion. There were no exceptions to the opinion of internal control (policies, procedures, workflow).
- The Management Discussion & Analysis is an 8-page report prepared by the business department and compares current information compared to the prior year; most important to read.
- The last section includes ten-year trends for the park district.
- There are two additional letters, the first being the SAS 114 Letter, which is standard communication each year for governmental entities. If there are any disagreements in accounting, it would be here. There were none.
- The second is the Management Letter, which includes feedback, housekeeping comments, and upcoming standard changes. This year included one housekeeping comment related to approved fund balance property. Sometimes the timing of property taxes and expenses are off; the comment here was in regard to social security expense, where the fund dipped below the approved balance.
- The District received a clean audit opinion.

Comm Rep Musial asked about the material misstatements, and said if there were any, they should be in the letter to the board. Ms. Wilkey responded that there were a couple of items and they have been provided to the district. She added that any material misstatements in future years will be included with the management letter.

Comm Rep Winner noted that the list of commissioners and titles need to be changed. Ms. Wilkey said the information was provided; there is no standard on this page but apologized for not making the change.

Executive Director Talsma thanked Ms. Wilkey and her team, and Director Hopkins and Superintendent Peddinghaus for their work.

The motion carried by voice vote.

B. Ascension Sponsorship Agreement / M25-071

Comm Rep Winner made a motion, seconded by Comm Rep Harner to recommend to the full board the approval of the St. Alexius Medical Center sponsorship contract for the period August 1, 2025 to July 31, 2026, in the amount of \$75,000.

Executive Director Talsma said the agreement is the same amount as the 2024-2025 agreement, and the Ascension has been a great partner. The agreement works well and promotes healthy habits and lifestyles.

The motion carried by voice vote.

C. Administration, Finance & IT Report and 2Q2025 Goals / M25-070

Comm Rep Harner made a motion, seconded by Commissioner Kaplan to recommend to the full board to include the July Administration, Finance & IT Report and 2nd Quarter 2025 Goals in the July Executive Director's Report.

Director Hopkins noted that she and Superintendent Peddinghaus were heavily involved in the audit during the month of June and have been working with Paycom to get all of our data into the new system.

Commissioner Kaplan asked about the issues with the credit card devices. Director Hopkins said they are older leased units and will have just received new replacements.

Commissioner McGinn asked if the online shelter booking process is working well. Director Hopkins said we have made a soft release and will do a bigger push to notify residents next year, so it has not received much usage yet.

The motion carried by voice vote.

D. Open and Paid Invoice Register: \$878,337.56:

Comm Rep Harner made a motion, seconded by Commissioner Kaplan to recommend the Board approve the Open and Paid Invoice Register as presented.

Comm Rep Musial asked about the payment to the AHIA Foundation, and if we should make donations to a foundation using taxpayer money. Executive Director Talsma said that we make donations or contribute to events for this foundation, as well as the Village foundation, the Chamber of Commerce, and NWSRA, which are all organizations that are tightly aligned with our operations.

Comm Rep Winner asked if this group reciprocates when we have our golf outing. Executive Director Talsma said that when we have had our golf outing in the past, we have received reciprocation from most of these foundations.

The motion carried by voice vote.

E. District Wide Operations Statement, Revenue and Expenditure Report, and Financial Statement Analysis

Comm Rep Winner made a motion, seconded by Comm Rep Harner to recommend the Board approve the District Wide Operations Statement, the Revenue and Expenditure Report, and the Financial Statement Analysis as presented.

Commissioner McGinn asked about Contract Services being below budget expenditures, and if this is still due to the NWSRA Assessment. Executive Director Talsma said yes, and this will come up next month.

The motion carried by voice vote.

7. Committee Member Comments:

Comm Rep Harner said the Hope Fore Hoffman golf outing will take place tomorrow (7/23) at Bridges. The park district has gone above and beyond with their help. The profit goes directly to residents. Anyone is still welcome to purchase tickets for dinner/raffles.

Comm Rep Musial said she went to an outing at Bridges last Friday, and the food that was served received rave reviews.

Comm Rep Winner said congrats on the audit. The work is appreciated.

Commissioner McGinn thanked Director Hopkins for driving the process, and thanked Ms. Wilkey for coming to the meeting.

8. Adjournment:

Comm Rep Winner made a motion, seconded by Comm Rep Harner to adjourn the meeting at 7:36 p.m. The motion carried by voice vote.

Respectfully submitted,

Craig Talsma
Secretary

Cindy Flynn
Executive Assistant

The following questions were asked and answered via email, prior to the A&F meeting:

1. The Comprehensive Financial Report page 22 does not represent the Board of Commissioners on December 31, 2024.

[The auditors have been notified that the principal officers page in the CAFR is not the most recent version sent to them for inclusion.](#)

2. On the very first audit letter from Lauterbach and Amen dated July 8, 2025 to the Board of Commissioners (Communication to those charged with governance) it says in the first paragraph that they communicated the planned scope and timing of the audit in a letter that was dated July 8, 2025. Under professional standards, the communication of planned scope and timing needs to take place before the audit starts so there is no way the letter communicating that was dated July 8, 2025. Normally that communication takes place in the engagement letter which would have been sometime pre-on-site work.

[The engagement letter was provided to us just before the document was provided for presentation to the board. July 8th is the correct date. The auditors do sit down with us in December or January to communicate the scope and timing.](#)

3. Also, in same letter under corrected and uncorrected misstatements it says – “Any material misstatements detected as a result of audit procedures were corrected by management.” If there were material misstatements that were corrected, if I were a commissioner, I would want to know what those were and have them added to this letter. If there were no material misstatements corrected then this statement should be taken out. If there were no material misstatements and this statement is left in it makes the reader of the letter think there were misstatements.
This is the standard language and is included every year. This year there were two material entries. An entry to record the tax revenue that will be received in 2025 with a debit to receivables and a credit to deferred taxes should be completed annually. This entry was missed although it has no impact on fund balance or net position. There was also a shift in tax revenue between debt service and special recreation. We have created a year-end task list to ensure that these entries do not get missed in the future.
4. M25-071 - Contract is for \$75K. What did they pay last year?
The Ascension Agreement is for the same amount as last year at \$75,000
5. Invoice register – check to AHAI Foundation Golf Outing for \$780 – Is this expense offset against monies collected from Wolfpack organization?
The Amateur Hockey Association of Illinois (AHAJ) is the governing body for hockey in Illinois, representing organizations such as the Wolfpack and Wolverines. This event is organized in support of the AHAI Foundation, with all proceeds going directly to impactful hockey programs. This is a planned, budgeted event that the District has supported over the past several years.