



It is the mission of the Urbana Park District to:

- Improve the quality of life of its citizens through a responsive, efficient, and creative park and recreation system,
- Pursue excellence in a variety of programs, parks, and special facilities that contribute to the attractiveness of neighborhoods, conservation of the environment, and the overall health of the community.

**NOTICE AND AGENDA OF MEETING
URBANA PARK DISTRICT BOARD OF COMMISSIONERS
SPECIAL BOARD MEETING
TUESDAY, OCTOBER 19, 2021
5:30 PM
PLANNING & OPERATIONS FACILITY
1011 E. KERR AVENUE
URBANA, IL 61802**

I. Call to Order

A. Remote Attendance

The Board may authorize, by voice vote of the physically present board members, any commissioner wishing to attend remotely, pursuant to the UPD Remote Attendance Policy (Ord 2017-03).

II. Accept Agenda

III. Public Comment

Any member of the public may make a brief statement at this time within the public participation rules of the Board.

IV. New Business

A. Review of and Action to Accept the 2021 Comprehensive Annual Financial Report

The annual audit must be completed, recorded, and filed with the Champaign County Clerk and the Illinois Comptroller. The Urbana Park District also submits its annual audit for review by the Government Finance Officers Association (GFOA).

B. UPDAC Appointment

V. Comments from Commissioners

VI. Adjourn

Note: The Meeting Agenda and Supporting Materials are on the UPD website at <http://www.urbanaparks.org/documents/index.html>; choose the “Public Meetings” category and search for the meeting information you wish to download.

[See our 2021 Comprehensive Annual Financial Report.](#)

Questions To Ask Your Auditor

- Sample Questions Related to the Issued Reports:
 - A. Audited Financial Statements
 - Were there any significant changes in financial statement amounts from the prior year? (See MD&A)
 - What were the significant estimates and underlying management assumptions we should be aware of?
 - Are there any modifications to the auditor's report
 - Has your firm been engaged to provide any non audit services?
 - B. Required Communications with the Board (Board Letter)
 - Is there anything going on in the organization that you are uncomfortable with or consider unusual, or that warrants further investigation?



Questions To Ask Your Auditor

C. Control Deficiency Letter

- Would you please describe the ideas you have discussed with management for improving the internal control system over financial reporting?

D. General Questions

- Are you aware of any anticipated event that could possibly impair the independence, in fact or in appearance, of your firm and any of your staff?
- Were any integrity or honesty concerns noted?
- Are there any red flags indicating financial distress for the entity?



Questions To Ask Your Auditor

D. General Questions (cont.)

- Has management, legal counsel, or others made you aware of anything that could be considered a violation of laws, regulations, Generally Accepted Accounting Principles, professional practice, or other ethics?
- Was management prepared for the audit?
- Are there any questions we have not asked that should have been asked? If so, what are those questions?



What To Look For In An Audit

- Auditors should provide written reports/letters on:
 - Audited Financial Statements (F/S)
 - Required Communications to the Board (Board Letter)
 - Main areas covered:
 1. Auditor's responsibility in relation to the F/S audit
 2. Other information & documents containing audited F/S
 3. Planned scope & timing of the audit
 4. Compliance with all ethics requirements regarding independence
 5. Significant accounting policies adopted in the current year
 6. Significant accounting policies which will be applicable in future years
 7. Significant accounting estimates



What To Look For In An Audit

- Required Communications to the Board (Board Letter)
 - Main areas covered (cont.):
 8. F/S disclosures
 9. Identified or suspected fraud, if applicable
 10. Significant difficulties encountered during the audit
 11. Uncorrected and corrected misstatements
 12. Accounting services
 13. Disagreements with management
 14. Representation requested from management
 15. Management consultations with other accountants
 16. Other significant matters, findings or issues



What To Look For In An Audit

- Control Deficiencies Letter (Management Letter)
 - Major internal control weaknesses, if any, will be identified with recommendations for improvements
 - Other comments may cover minor internal control weaknesses
 - Advice to improve operations
 - Management responses to address issues with time frame for completion
- Compliance Audit
 - Federal single audit
 - TIFs
 - Grant audits



MEMORANDUM

TO: URBANA PARK DISTRICT BOARD OF COMMISSIONERS
FROM: KELSEY BECCUE, OFFICE MANAGER
CC: TIM BARTLETT, EXECUTIVE DIRECTOR
SUBJECT: URBANA PARK DISTRICT ADVISORY COMMITTEE APPOINTMENTS
DATE: OCTOBER 15, 2021

This summer, the Urbana Park District Board of Commissioners appointed seven people to serve three-year terms on UPDAC, along with one-year term extensions for three people to ensure the committee had the minimum of fifteen members specified in the bylaws. Unfortunately, one of the new appointees, Casey Diana, will be unable to continue her service on UPDAC due to a conflicting obligation, bringing total membership to fourteen and creating a vacancy that must be filled.

At the UPDAC 50th Anniversary Celebration this August, staff spoke with Ben Kaap, whose term on UPDAC had recently ended. He expressed an interest in continued service on the committee, and at that time, staff let him know that the only opportunity for further service on UPDAC would be through a one-time, short-term appointment to fill a vacancy on the committee. Staff said they would keep him in mind should such a vacancy occur.

Since the appointments this summer, staff have been conducting UPDAC outreach activities at various district and community events including the Crystal Lake Arts Fair, Jazz Walk, and PRIDE Fest in order to recruit for full-term appointments in June, and have initiated contact with a few who have expressed interest. UPDAC outreach activities will continue, but in the interest of filling the vacancy on UPDAC quickly, staff recommend appointing Ben Kaap for a short-term appointment through June 2022.