

The seal of the State Auditor of Missouri is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "JUSTICE WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

FOLLOW-UP REPORT ON AUDIT FINDINGS

Village of Ferrelview

Report No. 2019-122

December 2019

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Village of Ferrelview

Follow-Up Report on Audit Findings

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*Includes selected findings



NICOLE GALLOWAY, CPA Missouri State Auditor

To the Honorable Chairperson
and
Members of the Board of Trustees
Village of Ferrelview, Missouri

We have conducted follow-up work on certain audit report findings contained in Report No. 2019-019, *Village of Ferrelview* (rated as Poor), issued in March 2019, pursuant to the Auditor's Follow-Up Team to Effect Recommendations (AFTER) program. The objectives of the AFTER program are to:

1. Identify audit report findings for which follow up is considered necessary, and inform the village about the follow-up review on those findings.
2. Identify and provide status information for each recommendation reviewed. The status of each recommendation reviewed will be one of the following:
 - Implemented: Auditee fully implemented the recommendation, either as described in the report or in a manner that resolved the underlying issue.
 - In Progress: Auditee has specific plans to begin, or has begun, to implement and intends to fully implement the recommendation.
 - Partially Implemented: Auditee implemented the recommendation in part, but is not making efforts to fully implement it.
 - Not Implemented: Auditee has not implemented the recommendation and has no specific plans to implement the recommendation.

As part of the AFTER work conducted, we reviewed documentation provided by village officials and held discussions with village officials to verify the status of implementation for the recommendations. Documentation provided by the village included minutes of meetings, financial records, and other pertinent documents. This report is a summary of the results of this follow-up work, which was substantially completed during October 2019.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

Village of Ferrelview

Follow-Up Report on Audit Findings

Status of Findings

1. Financial Condition

The village's General Fund was in poor financial condition and the Board of Trustees was not adequately monitoring the financial condition of the village. The reconciled cash balance of the General Fund at December 31, 2017, was \$19,053, and a receivable, totaling \$6,550, from the Water and Sewer Fund was listed as an asset for the General Fund in the 2018 budget. The balance of the General Fund was achieved through significant transfers from the Water and Sewer and Street Funds. Without those transferred funds, the General Fund balance at December 31, 2017, would likely have been negative. In addition, the General Fund balance was not sufficient to allow the village to pay calculated excess revenues collected from traffic tickets during 2016 and 2017, totaling \$20,300 and \$1,551, to the Department of Revenue, according to addendums filed with the State Auditor's Office (SAO).

Recommendation

The Board of Trustees closely monitor the village's financial condition. The Board should reduce spending where possible, establish a plan to pay interfund obligations and excess revenues to the state, and evaluate controls and management practices to ensure efficient use of resources.

Status

Partially Implemented

The reconciled balance of the General Fund is \$19,039 as of August 31, 2019. The Board is now monitoring the financial condition of the village more closely. Cash balances for each bank account, disbursements from each fund since the previous meeting, and bills currently due are presented for the Board's approval at its monthly meetings. The Board no longer compensates Trustees and has chosen to leave the position of Village Treasurer vacant. The Village Clerk now performs the duties of both offices to reduce payroll costs. The village disbursed \$1,551 to the Missouri Department of Revenue in November 2018 for excess revenues collected in 2017, but no payments have been made regarding amounts due by the village for 2016 excess revenues. The Board has not taken action regarding the interfund obligation and gave no indication of plans to address this issue. In addition, as of October 31, 2019, the district has not set up a payment plan with the SAO or made any payments toward the May 2019 audit billing.

2.2 Utilities - Shut off procedures

The village was not following its service shut off ordinance and had not developed adequate procedures to monitor and collect delinquent water accounts. Numerous customers who had not made payments within 15 days of the due date did not have service disconnected as required by ordinance, and there were no records showing any service shut off for the period of our review. In addition, a former Trustee, who served as the Water Commissioner, used his position to halt the shut off of his water service for non-payment.

Recommendation

The Board of Trustees ensure utility accounts are shut off in accordance with village ordinance and no one is given preferential treatment.



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Status

Implemented

Per the Village Clerk, utility customers are given until the close of business on the 25th of each month to pay their balance. She monitors accounts throughout the month and if a payment is not received, a door hanger is placed at the residence on the 26th informing the customer they have 24 hours to make payment to avoid service disconnection. If payment is not made by the next day, the Water Commissioner is notified and the water operator is instructed to discontinue service. We reviewed a transaction dated October 1, 2019, for a customer account reconnection fee of \$75, which indicates shutoff of service is now happening. The Village Clerk indicated since the city began enforcing the ordinance fewer unpaid bills are occurring. In addition, the Village Clerk indicated the village will also enforce the shut off policy for village staff or trustees.

2.3 Utilities - Partial payments

The village did not have a written policy regarding partial payments by customers who have delinquent accounts, and customers were allowed to make partial payments without entering into a written payment agreement and without Board approval.

Recommendation

The Board of Trustees establish a written policy regarding partial payments and ensure signed written payment agreements are prepared and approved by the Board.

Status

Implemented

Per the Village Clerk, partial payments for customers with delinquent balances are no longer allowed. The village will accept a partial payment on a utility account that is not delinquent, but the total amount due must still be paid by the due date to avoid interest charges and shut off. Partial payments of customer deposits are allowed, at the Village Clerk's discretion, by Ordinance 335, as long as an initial payment of \$150 has been made.

2.4 Utilities - Accounts receivable

The village did not have accurate records of outstanding utility accounts nor adequate procedures to pursue collection of accounts receivable. In addition to not following established shut off procedures, village personnel made limited or no efforts to collect past due amounts. The village also did not pursue collection of outstanding amounts due from renters with landlords, as allowed by state law. Village personnel indicated a settlement agreement entered into in July 2003 with the owner of a mobile home park stated the village would not pursue collection of renters delinquent balances with management of the park.

Recommendation

The Board of Trustees ensure adequate records are maintained to determine unpaid utility bills and pursue collection of outstanding balances. In addition, consult with the village's attorney regarding the ability to pursue collections



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from owners of rental property for unpaid utility bills and develop adequate procedures to pursue amounts due.

Status

Implemented

A Utility Disconnect Report that shows the amount customers are delinquent (if any) is generated monthly. The October report showed one delinquent customer account that the Village Clerk stated had already had water service disconnected. The village entered into a contract with a collection agency in August 2019 for collection services on delinquent utility accounts. Subsequent to the release of our audit report in March 2019, the Village Clerk located Ordinance 2005-02, which was adopted in 2005 and allows a tenant and property owner to be held jointly liable to pay for utility services rendered. The Village Clerk indicated village officials plan to enforce this ordinance in the future.

2.5 Utilities - Accounts
receivable
reconciliations

The village did not perform monthly reconciliations of total amounts billed, payments received, and amounts unpaid for any utility services.

Recommendation

The Board of Trustees ensure monthly reconciliations of amounts billed to amounts collected and delinquent accounts are performed.

Status

Not Implemented

The Village Clerk indicated monthly reconciliations are not performed.

2.6 Utilities - Non-
monetary adjustments

The Village Clerk, who was responsible for receipting and posting utility payments to the system, made 431 non-monetary adjustments, totaling \$207,885, during 2017 to reduce customer account balances. These posted adjustments were not reviewed and approved by an independent person and documentation of reasons for the adjustments was not always retained. In addition, a comparison of approved adjustments to adjustments actually made to the system was not performed by an independent person.

Recommendation

The Board of Trustees ensure all non-monetary adjustments are properly approved and compared to actual changes posted to the computer system, and documentation of reasons for all non-monetary adjustments is retained.

Status

Partially Implemented

Non-monetary adjustments to utility accounts are now approved by the Water Commissioner and Board of Trustees in advance and reasons for the changes are documented in the Board meeting minutes. The August 3, 2019, minutes documented approval for a customer receiving a utility credit of \$351 with an explanation listed for the adjustment. In addition, the Water Commissioner



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also documented her review and approval by signing off on the utility adjustment edit register. The village has not adopted a procedure to compare approved adjustments to changes posted to the computer system but the Village Clerk indicated she would discuss the issue with the Board and attempt to get one of the Trustees to perform this review in the future.

2.7 Utilities - Utility deposits

Refundable utility deposits held in the Water and Sewer Fund, along with water receipts, were not accounted for properly. The village's list of refundable utility deposits totaled \$31,956 as of February 28, 2018; however, the bank balance of the Water and Sewer Fund account was only \$31,654. Village officials had not determined the cause of the shortage.

Recommendation

The Board of Trustees ensure utility deposits held in the Water and Sewer Fund are accounted for properly and reconcile the utility deposit listing monthly to the amount held in the Water and Sewer Fund bank account. Any discrepancies should be investigated and resolved.

Status

Implemented

The Village Clerk uses a spreadsheet to track refundable utility deposits and she verified each active customer had a deposit on hand. She also updated the utility deposit report, which tracks the balance of water deposits in the Water and Sewer Fund. She recently reconciled the deposit listing to the utility deposit report, which totaled \$33,008 as of November 12, 2019, and indicates she will do this monthly in the future.

3.2 Budgets, Financial Planning, and Reporting - Long range plans

The village had not developed formal written long-range plans for streets or utilities.

Streets

The village had not developed a formal annual maintenance plan for village streets. Village streets were in very poor condition and a relatively small amount of money had been spent to repair/replace village streets since 2015. As of December 31, 2017, the Street Fund balance was \$55,923. This balance includes approximately \$48,000 requested from Platte County in October 2015 as a distribution of the village's share of the countywide transportation sales tax passed by county voters in 2013. In addition, personnel at the Platte County Treasurer's office indicated the village had approximately \$68,000 available for distribution as of June 30, 2018.

Utilities

The village has an aging infrastructure for its water and sewer system and a multi-year capital improvement plan had not been documented. Because bonds issued in 1991 to build the system had been repaid, no reserve funds or repair and replacement funds were required, and as of December 31, 2017, no funds had been set aside for the system's long-term repairs or maintenance.



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Recommendation

The Board of Trustees develop a formal street maintenance plan which will utilize available resources in a manner consistent with existing restrictions on the funds and prepare a formal capital improvement plan for the water and sewer system and a means to fund it.

Status

Partially Implemented

A formal street maintenance plan has not been developed. The Village Clerk has prepared a spreadsheet that lists all village streets and has a column to indicate inspection dates and notes about maintenance work recently done to each street (if any). Another column allows a priority (number 1 through 3) to be assigned regarding necessary maintenance for each street, but no priority levels have been assigned. No estimates of future available resources to pay for street maintenance or when the work might be performed is included on the spreadsheet.

In April 2019, the village passed Ordinance 335 that authorizes the addition of a \$5 monthly charge to customer utility bills for a Replacement and Emergency Fund. According to the ordinance this fund is to be used for maintenance and repairs of the water system only. The Village Clerk did not know why the sewer system was not included in the ordinance. She stated she will bring this issue to the attention of the Board during the November 2019 meeting. As of September 30, 2019, the balance of the Replacement and Emergency Fund was \$3,517. A formal capital improvement plan for the utility systems has not yet been developed.

3.3 Budgets, Financial Planning, and Reporting - Financial reporting

The financial statement submitted to the State Auditor's Office for the year ended December 31, 2017, was filed timely but was not adequate. In addition, a financial statement for the year ended December 31, 2016, was submitted timely, but had to be resubmitted several times after being updated due to errors identified by the Village Treasurer in the financial records of the village. A final revision was submitted in February 2018.

Recommendation

The Board of Trustees ensure financial data submitted complies with state regulations and statutes.

Status

Not Implemented

The village submitted its 2018 financial statement to the State Auditor's Office. However, it was not submitted by the required deadline and reported financial activity of the General Fund only.

4.1 Accounting Controls and Procedures - Segregation of duties

The Village Clerk receipted and deposited payments received and posted transactions to the utility system, including adjustments to customer account balances. The Village Treasurer posted transactions to the accounting system and received and deposited non-utility payments as well as prepared bank



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reconciliations and wrote checks for all bank accounts. No one reviewed the work performed by either of these employees.

Recommendation

The Board of Trustees segregate the accounting duties of the village office personnel. If proper segregation cannot be achieved, ensure a documented independent or supervisory review of detailed accounting and bank records is performed.

Status

Not Implemented

The Board has chosen to leave the position of Village Treasurer vacant and all accounting functions are now performed by the Village Clerk. While there is some evidence that particular functions or actions taken by the Village Clerk are reviewed by a Board member, such as non-monetary adjustments discussed in the status for MAR finding number 2.6, a documented review of amounts received to amounts deposited or bank records is still not performed.

**4.2 Accounting Controls
and Procedures -
Receipting**

Receipts slips were not issued for most payments received by the village. The Village Clerk issued a manual receipt for utility payments when payment was in cash or if a receipt was requested. The utility software system assigned a sequential number for each transaction posted to the system, but those transactions included non-monetary adjustments where no payment was received. Personnel did not account for manual receipts issued by the Village Clerk or have procedures to determine that all manual receipts slips issued have been accounted for and posted to the system. The Village Treasurer did not issue receipt slips for non-utility payments received.

Recommendation

The Board of Trustees ensure receipt slips are issued for all monies received and account for the numerical sequence of all receipt slips issued.

Status

Partially Implemented

The village updated its utility computer system to generate receipt slips for utility payments, but has not established a procedure to account for the numerical sequence of receipts slips issued. The village continues to issue some manual receipt slips for both utility receipts and non-utility receipts, but has still not adopted procedures to ensure manual receipt slips issued for utility payments have been accounted for and posted to the utility system. For non-utility payments where a manual receipts slip is issued, the village copy of the receipt slip is attached to the deposit slip, but a log of the receipt slips issued is not maintained, which would allow the numerical sequence to be accounted for properly. Receipt slips are not issued for non-utility payments received through the mail or direct deposited to a village account.



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5. Payroll Controls and Procedures

Significant improvement over payroll controls and procedures was needed.

5.1 Payroll procedures

Payroll records were not reviewed by the Board or someone independent of the payroll function. We identified errors with time and leave records, and documentation to support payroll transactions was not always adequate. Timecards were not always prepared or maintained for all police department personnel and prepared timecards were not signed by a supervisor to document approval of time worked.

Recommendation

The Board of Trustees adequately segregate payroll duties or, at a minimum, ensure a documented periodic review of these functions is performed by someone independent of the payroll functions. In addition, the Board should ensure timesheets are prepared, properly signed, approved and retained for all employees, and the information is reviewed for accuracy prior to entry into the accounting system.

Status

Partially Implemented

Timesheets are required for all employees and are now retained, but are still not signed by employees. The Village Clerk indicated timesheets and a payroll summary report are reviewed by a Board member when signing paychecks, but that review is not documented.

5.2 Personnel ordinances and policies.

The village did not have ordinances to address some significant issues and did not always comply with established ordinances. The village also had not adopted a personnel manual or other needed policies.

- During portions of 2016 and 2017, the Police Chief was paid a weekly salary, but the number of hours required to be worked each week was not established by ordinance or policy. In July 2017, the Board voted to pay the Police Chief a \$300 per week salary for 20 hours of work. An ordinance was not adopted establishing the compensation for the Police Chief and no formal policies were adopted to establish the position's normal hours.
- Compensation for the Village Clerk and Village Treasurer was not established by ordinance.

Recommendation

The Board of Trustees adopt necessary personnel ordinances and/or policies, and ensure compliance with those ordinances and policies.

Status

In Progress

At its October 5, 2019, meeting the Board approved the Employee Handbook and plans to update compensation ordinances for clarity and consistency with



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the handbook in April 2020 when any new Board members are sworn in and village officials are reappointed. A policy establishing the limitation on hours per week for the Police Chief has not been established, but the Board Chairman indicated the Police Chief agreed to limit his hours to 25 hours per week unless authorized in advance by the Board Chairman.

5.3 Police department payroll costs

Total payroll costs for the village increased significantly from 2014 to 2017. During the 2 years ending December 31, 2017, approximately \$214,000 was spent on payroll, with more than \$95,000 (45 percent) being for police officer salaries.

The Board had not performed an analysis to determine the level of police protection needed or if its police department payroll costs were comparable to other similar cities. Payroll for the police department increased significantly from 2014 to 2016, and then began to decrease in 2017 and 2018 after the police department was disbanded and all officers but the Police Chief terminated.

Recommendation

The Board of Trustees evaluate the level of personnel services, including police protection, provided by the village and determine if any changes are warranted.

Status

Implemented

The village has chosen to leave the position of Village Treasurer vacant and the Village Clerk now performs the duties of both offices. The former Police Chief was reinstated by the Board during 2018 and is currently the only officer employed. While not formally documented, the Police Chief is limited to 25 hours per week unless approved by the Board Chairman. These personnel decisions have reduced payroll costs during 2019. The need for additional law enforcement personnel has been discussed by the Board, but action will not be taken until village finances allow expansion of the department. The Board Chairman indicated the village plans to add some volunteer reserve officers in the next few months.

6.1 Disbursements - Approval process

The Village Treasurer indicated a copy of the check register showing all checks written since the last meeting is presented to the Board at each Board meeting, but these registers had not been part of the official minutes. Since the registers report spending for the time period prior to the meeting, the Board was not approving payments before they occurred and the minutes of Board meetings during 2017 did not mention bills approved for payment. In addition, we saw no evidence any Board members reviewed invoices or other supporting documentation prior to payments occurring or that the Chairperson or other check signers reviewed invoices prior to signing checks.



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Recommendation The Board of Trustees ensure complete lists of disbursements are prepared and compared to invoices and other supporting documentation, check signers review invoices, and these reviews are documented.

Status **In Progress**

While the Village Clerk prepares a listing of disbursements made since the last Board meeting to the Trustees at each meeting, this listing does not include the check number associated with each payment. Such a listing would allow the Board to ensure the list is complete, and the Village Clerk stated she will begin adding check numbers to the listing in December 2019. Check signers are now presented invoices to review when signing checks, but their review has not been documented. The Board Chairman, who is one of the check signers, indicated he has now begun documenting his review of the invoices and will ensure other check signers do also.

6.2 Disbursements - Allocation of funds The Board had no documentation of any discussions held or the basis for determining the amounts paid from the Water and Sewer Fund and Street Fund to the General Fund. Documentation was not maintained to support the amounts paid and the village had not developed a method to allocate administrative costs to any funds, so these payments appeared, at least partially, to be subsidies to the General Fund.

Recommendation The Board of Trustees ensure payroll costs and other disbursements are properly allocated to the applicable village funds and allocations are supported by adequate documentation.

Status **In Progress**

The Village Clerk indicated she tracked how her time was spent for a one week period in 2018 and used this time study to allocate her payroll expenses; however, the time study was not maintained. Quarterly, the Village Clerk makes a transfer from the Water and Sewer Fund to the General Fund to reimburse the General Fund for that fund's portion of her payroll expenses. Currently, no transfers are made from the Street Fund, but the Village Clerk indicated she plans to track her time again for a longer period of time to determine if any changes need to be made to the quarterly allocation, and indicated she will retain the support for the allocation. For disbursements other than payroll, she determines which fund should pay the invoice when it is received and allocations of these disbursements to more than one fund has not been considered necessary.

7. Capital Assets Improvement was needed over capital asset records and for dispositions of capital assets.

7.1 Capital asset records The village did not maintain records of its capital assets including buildings, land, vehicles, equipment, and other property. The village also did not tag,



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number, or otherwise identify assets for specific identification or perform physical inventories.

Recommendation

The Board of Trustees ensure village personnel properly tag, number, or otherwise identify all applicable village property and conduct and document an annual inventory.

Status

Not Implemented

The Village Clerk created an asset log in October 2019 to track assets; however, no village property has been posted to the log. The Village Clerk indicated she plans to complete the log by year end and will ensure a physical inventory is performed by a Board member annually. Asset tags have not been purchased and attached to village assets.

7.2 Disposition of police vehicle

We identified concerns regarding the process followed for the sale of 2 police vehicles. The Board selected the winning bidders at its January 9, 2018, meeting with the results documented in the minutes. However, the sales did not occur to those bidders as approved. One of the vehicles was eventually sold to a Trustee for \$550, although he was not the high bidder for the vehicle awarded to him and it is unclear who approved the sale. Minimum bid amounts were established for each vehicle in the advertisement, but the amount paid by the Trustee for the vehicle purchased was less than the minimum amount advertised. We saw no evidence the Board authorized a reduction in price. In addition, the advertisement did not specify the color of each vehicle and when bids were received, several referred to the vehicles by year and by color, but the year indicated did not match the year of the vehicle. The city initially received bids for the vehicle not purchased, but those bids were withdrawn or the bidder declined to make the purchase.

The March 13, 2018, Board minutes indicated there were concerns with the process followed regarding the vehicle purchased by the Trustee. A motion was made, and the Board voted unanimously, to contact the high bidder and determine if he was still interested in purchasing the vehicle. If he was not, the Board voted to rerun the advertisement. The Trustee and his wife, the Board Chairperson at the time, both voted on this matter. The Trustee retained possession of the vehicle he purchased, while the city did not sell the other vehicle.

Due to the conflicts between years and colors of vehicles bid on, the lack of clear documentation on decisions made by the Board and how those directions were carried out, and the vehicle being sold to a Board member for much less than the minimum bid amount established in the advertisement, this transaction gives the appearance of a conflict of interest and violates the Missouri Constitution.



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Recommendation

The Board of Trustees establish policies and procedures for the sale of village assets and ensure future sales are clearly documented, bid specifications for payment are met, and avoid the appearance of a conflict of interest. In addition, the Board should take action to retrieve the vehicle sold.

Status

Partially Implemented

The village has not established policies or procedures for the sale of village assets. The village has not sold any village assets since our audit report was released and still has the vehicle that was not sold. The Board determined taking action to retrieve the vehicle in the possession of the former Trustee would likely exceed the value of the vehicle.

**8.1 Ordinances and
Sunshine Law -
Ordinances**

Village ordinances were not organized, complete, or up to date. Village ordinances were not codified or maintained in a well-organized manner. Also, the ordinances pertaining to employees' job responsibilities, work hours, compensation, and other applicable items had not been updated since December 1953.

Recommendation

The Board of Trustees ensure ordinances are maintained in a complete and well-organized manner and an index of all ordinances passed and rescinded is established. The Board should also establish and or update, by ordinance, village employees' compensation and fees for village services.

Status

In Progress

The Village Clerk stated there are multiple ordinance books and she located an index of the contents of each book. She has scanned the various ordinances into her computer and has begun identifying which ordinances are still in effect and which have been repealed, but has not prepared an updated index. At its October 5, 2019, meeting the Board approved the Employee Handbook and plans to update compensation ordinances for clarity and consistency with the handbook in April 2020 when any new Board members are sworn in and village officials are reappointed. Ordinances related to fees for village services have not been adopted.

**8.3 Ordinances and
Sunshine Law - Closed
sessions**

The village did not comply with state law regarding closed sessions.

**Reasons for closing
meetings**

Open meeting minutes did not always document the specific reasons or section of law allowing the meetings to be closed. Most meeting notices and agendas included a statement that a closed session would be held, in the event the Board wanted to enter closed session, and the statement generally included the same list of potential discussion matters.



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Allowable topics	Some topics discussed and voted on in closed meetings were not allowable under the Sunshine Law.
Insufficiently detailed meeting minutes	Minutes for some closed session meetings did not include sufficient details of the topics discussed. We noted instances where the topic of the meeting could not be determined and the minutes simply indicated no votes were taken.
Recommendation	The Board of Trustees ensure specific reasons for closing a meeting are documented in the open minutes, and ensure only topics allowed by state law are discussed in closed meetings. In addition, the Board should ensure closed meeting minutes include sufficient detail necessary to provide a complete record of matters discussed and actions taken.
Status	Implemented Minutes of both open and closed sessions are now significantly more detailed regarding the topics discussed and decisions made, and the Chairman indicated the Board is more diligent in its efforts to ensure only allowable topics are discussed in closed session. The August 22, 2019, Board meeting included a closed session and the open minutes properly indicated the specific reason for closing the meeting. The closed minutes included sufficient detail of the matter discussed and actions taken to show the discussion was limited to the reason for closing the meeting.
8.4 Ordinances and Sunshine Law - Meeting minutes	Minutes for monthly Board meetings were neither signed by the Village Clerk as the preparer, nor the Board Chairperson or another Board member to indicate Board approval.
Recommendation	The Board of Trustees maintain complete and accurate minutes for all meetings and ensure meeting minutes are signed by the preparer as well as the Board Chairperson or another Board member following Board approval.
Status	Implemented We reviewed minutes for meetings held by the Board in August and September 2019 and they looked complete and accurate and were signed by both the Village Clerk as preparer and the Board Chairperson to indicate Board approval.