

Wednesday, May 22, 2024 at 08:18:31 Central Daylight Time

Subject: FW: NWSRA Audit questions
Date: Tuesday, May 21, 2024 at 6:35:43 PM Central Daylight Time
From: Jessica Vasalos
To: Tom Draper
Priority: High
Attachments: image001.gif

Please post on the NW site under the packet

From: Jessica Vasalos
Sent: Tuesday, May 21, 2024 6:34 PM
To: Craig Talsma <ctalsma@heparks.org>; Tracey Crawford <tcrawford@nwsra.org>; Nicolae Gereia <ngerea@NWSRA.ORG>; Jim Jarog <jjarog@mppd.org>
Cc: Ed Tracy <tracy@seldenfox.com>
Subject: RE: NWSRA Audit questions

Hey Craig,

We were notified on Friday, by QuickBooks, that we will no longer be able to make any adjustments to the data in their system and will only be able to view the data from FY2023 and prior as of May 31, 2024.

Please see responses below for your questions.....

From: Craig Talsma <ctalsma@heparks.org>
Sent: Tuesday, May 21, 2024 11:19 AM
To: Tracey Crawford <tcrawford@nwsra.org>; Nicolae Gereia <ngerea@NWSRA.ORG>; Jessica Vasalos <jvasalos@nwsra.org>; Jim Jarog <jjarog@mppd.org>
Cc: Ed Tracy <tracy@seldenfox.com>
Subject: Re: NWSRA Audit questions

Couple follow up questions:

Can someone provide the detail for the year end payroll taxes/payroll accrual included in the audit?

My concern is the two amounts of FICA are not the same, and if we don't pay until January (the December payroll taxes) where are the EE withholding amounts from December? We pay payroll taxes upon completion of every payroll. Therefore, were no outstanding payments due to the IRS at the end of FY2023. As you recall at the Finance Task Force meeting, the commingling of a few accounts was identified, and some were adjusted for FY2023 and all were adjusted FY2024.

We only show \$352,842 in capital asset additions, yet we had \$524,749 in capital outlay. Among other reductions the \$134,113 in technology is missing. Also we spent \$84,085 on Miscellaneous Software. Should any of these be capitalized under the new GASB? Ed – can you please address this question?

Thanks, Craig

Craig Talsma, CPA, CPRE

He/Him/His

Executive Director / Board Secretary

Hoffman Estates Park District
t 847-310-3607 | e ctalsma@heparks.org



On May 20, 2024, at 4:55 PM, Craig Talsma <ctalsma@heparks.org> wrote:

NWSRA
AUDIT QUESTIONS

AJE #3 – Please provide reconciliation for all transactions with IRS penalty, it seems to have been charged to payroll fees? The note and AJE for the Misc Income amount don't match.

AJE #4 – Please explain, this appears to be a write-off of a scholarship receivable of \$63,796?

AJE#6 – When payroll was reconciled to the 941s, \$48,537.15 in supply and service items were recorded to payroll accounts. The AJE for this is \$33,847.50. What is the difference?

Need better classifications on the audit:

Under expenditures, Liability and audit should be one category. Employee benefits including Health Insurance/IMRF/FICA should be grouped with Salaries.

ADA compliance is a poor description of inclusion services. Inclusion salaries should be listed separately.

We should also identify the SLSF expenditures (with salaries separate) to tie out for GASB reporting (note G).

Present as:

Expenditure:

Special Recreation:

Administration
Program
Liability & Audit
Salaries & Benefits
Inclusion Services
 Salaries & Benefits
 Expenditures
SLSF Contributions
 Salaries & Benefits
 Expenditures

Note G - SLSF had uninsured deposits during the year. Staff-this needs to be corrected.

Can we please get a copy of the SLSF Audit?

Note H – please provide a breakdown of facility donation of \$68,831 (golf courses?).

Please provide detailed breakdown of the \$436,578 for donated services (i.e. salaries, benefits, expenses, grant writer, etc.).

Sale of fixed assets - \$1,435. Budget was for \$16,675. What was the \$1,435? Is this phones we declared surplus? Did we ever sell a bus? There is no record of disposals of fixed assets in the audit. (also appears in 2024 f/s).

Repairs on fleet vehicles were \$114,512 with a \$76,620 budget. This appears to be mainly one vendor (Bills Auto and Truck Repair). There should be a recommendation that this should be bid.