

Lee Township Special Meeting
September 14, 2021
1485 W. Olson Rd.
8:00 pm.
(APPROVED)

Supervisor Gustafson called the meeting to order at 8:06

- **Roll call:**
 1. Kristy Gustafson, Supervisor – Present
 2. William Stewart, Treasurer – Present
 3. Laura Dawson, Clerk – Present
 4. Darla Rippee, Trustee – Present
 5. Lawrence Henry, Trustee – Present

- **Approval of Agenda:** Bill made a motion to approve the agenda. 2nd by Darla Rippee. Roll call was taken. Laura: yes, Bill: yes, Kristy: yes, Darla: yes, Lawrence: yes. A yes vote carried.

- **Audit 2020- 2021 Corrective Action Plan:** The Board covered all six of the CPA findings. After each one, discussion was held and together, we came up with the verbiage for our plan of action. The CPA firm gave us a suggestion of implementing another software program from BS&A called Cash Receiving. Laura will get a cost on the software and talk to them about what system the township needs to utilize it. After covering all findings and settling on the verbiage, Bill made a motion to accept the Corrective Action Plan. Lawrence 2nd said motion. Roll call was taken. Bill: yes, Kristy: yes, Darla: yes, Laura: yes, Lawrence: yes. A yes motion carried.

- **Public Comment:** Open from 9:02 pm. - Closed: 9:03 pm.

- **Adjournment:** Kristy made the motion to adjourn. Bill 2nd said motion. A yes voice vote carried. Meeting adjourned at 9:03 pm.

Your Public Servant:

Laura Dawson, Clerk

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Lee Township
CORRECTIVE ACTION PLAN
March 31, 2021

Finding	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
Establishment and maintenance of internal controls over the financial reporting process.	Currently the Township does not have the funding to implement such a program. We intend to re-evaluate once funding becomes available for the additional education and monitoring.	March 31, 2022	Lee Township Board with Laura Dawson overseeing as the Clerk
Establishment and maintenance of separation of duties over the cash collections and cash disbursements processes.	Currently the Township does not have the funding to hire additional staff to have separation of duties. The Township Board intends to become more active in the oversight in the cash collections and cash disbursements as a compensating control for management.	March 31, 2022	Lee Township Board with Laura Dawson overseeing as the Clerk
Establishment and maintenance of internal control over bank reconciliation process.	The Township will work to establish a monthly process for bank reconciliations.	March 31, 2022	Lee Township Board with Laura Dawson overseeing as Clerk and William Stewart overseeing as Treasurer
Establishment and maintenance of internal control over 941 payroll tax filing.	The township will work to establish a monthly/quarterly process for 941 payroll tax filings.	March 31, 2022	Lee Township Board with William Stewart as Treasurer and Laura Dawson as Clerk

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<p>During the course of the audit, we identified numerous misstatements, some of which were material to the financial statements and provided audit entries to correct these misstatements. Material audit adjustments were required for most balance sheet accounts including cash accounts payable, liability accounts and accrued expenses</p>	<p>The Clerk will review entries more closely to decrease auditor involvement</p>	<p>March 31, 2022</p>	<p>Lee Township Board with William Stewart as Treasurer and Laura Dawson as Clerk</p>
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<p>Establishment and maintenance of internal control over property tax disbursements.</p>	<p>The Township will work to establish a bi-monthly process for the property tax distributions.</p>	<p>March 31, 2021</p>	<p>William Stewart as Treasurer</p>
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