



South Suburban Sanitary District
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Board of Directors
Position 1 - Joe Spendolini
Board Chairman
Position 2 - Vacant
Position 3 - Michael Koger

District Manager/Secretary
Brett Blofsky

SPECIAL MEETING WITH KDP CERTIFIED PUBLIC ACCOUNTANTS
January 9, 2024 @ 3:00 PM
South Suburban Sanitary District (SSSD) Office

Call to order and Roll Call of Directors - Chairman Joe Spendolini and Director Michael Koger. Also present: Brett Blofsky (SSSD District Manager), Nicki Strain (SSSD Finance Director), and Jason Morrow (SSSD Collections Supervisor). With Aria Bettinger (KDP CPA, Partner), Nicole Truitt (KDP CPA, Manager) and Sally Bratton (Treatment Plant Supervisor) attending virtually.

Public Input/Comments: No one from the public was present.

Introductions were made all around. Chairman Spendolini then turned the meeting over to Mr. Blofsky and Ms. Strain.

Ms. Strain referenced the list of questions and findings she previously discussed with the auditors. She then asked Ms. Bettinger and Ms. Truitt to explain each item to those present.

Ms. Bettinger indicated that there were a few substantial items noted including two large calculation errors from prior years that needed to be addressed. There was an additional finding that requires the District to complete a Corrective Action Plan with the Secretary of State. This Plan was discussed and reviewed by the Board. The auditors feel that the District's change in software and accounting procedures will rectify this finding.

Motion was made by Director Koger to approve the Corrective Action Plan as presented. Seconded by Chairman Spendolini. Motion passed.

Discussion followed regarding what to expect for the Districts future annual audits. It was generally agreed that with the new processes being implemented and the clean up that was done in the Fiscal Year 2022/2023 audit, the Districts annual audits will be less complicated and much easier moving forward.

Ms. Bettinger and Ms. Truitt stated that if there are any additional questions, feel free to contact them.

Other - Chairman Spendolini would like to see a financial impact analysis done related to the 10% decrease in sewer rates that were approved by the prior Board in Fiscal Year 2021/2022. Ms. Bettinger stated that she would think about what the best process would be to perform this analysis. There are many variables to consider in order to complete an accurate analysis.

Adjourned at 3:58 PM

ATTEST:

Brett Blofsky, Secretary

Chairman Joe Spendolini

Date