

Committee of the Whole Meeting

Agenda Items - Distributed March 10, 2026

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OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

102 E. Main Street, Urbana, Illinois 61801-2744

Steve Summers, County Executive

MONTHLY HR REPORT FEBRUARY 2026

UNEMPLOYMENT REPORT

Notice of Claims Received – 0

Benefit Determination – 1

RPC Head Start – 1 Chargeable (Result of Protest filed on the January 2026 Report)

PAYROLL REPORT

FEBRUARY PAYROLL INFORMATION

Pay Group	2/6/2026		2/20/2026	
	EE's Paid	Total Payroll \$\$	EE's Paid	Total Payroll \$\$
General Corp	547	\$1,366,364.46	563	\$1,328,470.59
RPC/Head Start	334	\$657,151.14	335	\$708,772.49
Total	881	\$2,023,515.60	898	\$2,037,243.08

HEALTH INSURANCE/BENEFITS REPORT

Total Number of Employees Eligible: 652

General County Union (includes AFSCME & FOP):

205 Single; 20 EE+spouse; 54 EE+child(ren); 9 Family; 72 waived

Non-bargaining employees:

153 Single; 40 EE+spouse; 47 EE+child(ren); 8 Family; 44 waived

Life Insurance Premium paid by County: \$2,011.10

Health Insurance Premium paid by County: \$733,536.00

WORKERS' COMPENSATION REPORT

Entire County Report

February 2025

February 2026

New Claims	3	1
Closed	1	1
Open	22	22

TURNOVER REPORT

Turnover is the rate at which an employer gains and loses employees. To get the best picture for turnover the calculations are based on rolling year averages.

General County

February 2026: .74% average over the last 12 months

February 2026: 6 out of 816 Employees left Champaign County: 5 resignations, 1 retirement

ADMINISTRATIVE SUPPORT to COUNTY BOARD REPORT

Agendas Posted	17	Meetings Staffed	7	Minutes Posted	11
Appointments Posted	16	Notification of Appointment	4	Contracts Posted	16
Calendars Posted	5	Resolutions Prepared	28	Ordinances Prepared	3

VACANT POSITIONS

As of Close of Business 2/28/2026

Total Position Vacancies	39	13 Departments with unintended
New Vacancies This Month	8	
Vacancies from 2026 - prior to current month	8	vacancies of the 23 departments
Vacancies from 2025	18	
Vacancies from 2024	1	\$ 2,443,999.06 Payroll for the current, budgeted
Vacancies from 2023	2	vacancies if remain unfilled 1 year
Vacancies from 2022	2	
Intentionally Vacant	2	77,674 Hours of all current vacancies if remained unfilled for 1 year

ANIMAL CONTROL	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Deputy Administrator/Veterinarian	3/24/2023	\$ 51.72	1000	\$ 51,720.00
Senior Warden	7/7/2025	\$ 23.50	2080	\$ 48,880.00
Warden	9/1/2025	\$ 21.00	2080	\$ 43,680.00
Resource Coordinator	2/27/2026	\$18.54	2080	\$ 38,563.20

AUDITOR	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

BOARD OF REVIEW	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Appointed Member	12/12/2025	\$ -	1560	\$ 50,863.24

CIRCUIT CLERK	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Executive Assistant	1/2/2026	\$ 26.74	1950	\$ 52,143.00
Deputy Circuit Clerk	1/6/2026	\$ 27.74	1950	\$ 54,093.00
Senior Legal Clerk	2/13/2026	\$ 21.63	1950	\$ 42,178.50
Senior Legal Clerk	2/27/2026	\$ 21.63	1950	\$ 42,178.50

CIRCUIT COURT	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Law Librarian		\$ -	1040	

CORONER	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Pathologist	New Position 2026	\$ -	2080	\$250,000
Deputy Coroner	1/23/2026	\$ 25.24	2080	\$ 52,499.20

COUNTY BOARD	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
County Administrator		\$ -	1950	\$ 130,000.00

COUNTY CLERK & RECORDER	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

FACILITIES	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Building & Grounds Maintenance Worker	2/1/2026	\$ 27.53	2080	\$ 57,262.40
Maintenance Worker	2/1/2026	\$ 22.13	2080	\$ 46,030.40

GIS CONSORTIUM	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

HIGHWAY	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Senior Engineer	12/31/2023	\$ 43.63	2080	\$ 90,750.40
Senior Engineer	1/1/2022	\$ 43.63	2080	\$ 90,750.40

INFORMATION TECHNOLOGY	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Systems Administrator	New 11/2025	\$ 30.85	1950	\$ 60,157.50
Jr. Systems Administrator	New 11/2025	\$ 30.85	1950	\$ 60,157.50
Jr. Systems Administrator	New 11/2025	\$ 30.85	1950	\$ 60,157.50

Desktop Support Technician	12/8/2025	\$	30.88	1950	\$	60,216.00
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MENTAL HEALTH	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
None		\$	-	0	\$	-

OFFICE OF THE COUNTY EXECUTIVE	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
Grant Reporting Clerk	New 1/22/2026	\$	19.04	1950	\$	37,128.00

PLANNING & ZONING	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
Planner	6/24/2022	\$	32.06	1950	\$	62,517.00

PROBATION & COURT SERVICES	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
PREA Coordinator	New 1/22/2026	\$	30.85	1950	\$	60,157.50
Court Services Officer - JDC	9/21/2025	\$	26.62	1950	\$	51,909.00
Court Services Officer - JDC	10/14/2025	\$	26.62	1950	\$	51,909.00
Court Services Officer - JDC	11/5/2025	\$	26.11	1950	\$	50,914.50
Court Services Officer - JDC	12/14/2025	\$	26.11	1950	\$	50,914.50
Assistant Detention Officer (PT) - JDC	7/31/2025	\$	15.60	975	\$	15,210.00
Assistant Detention Officer (PT) - JDC	9/25/2025	\$	15.60	975	\$	15,210.00

PUBLIC DEFENDER	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
None		\$	-	0	\$	-

SHERIFF	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
Deputy Sheriff - Investigations	9/14/2025	\$	40.73	2080	\$	84,718.40
Deputy Sheriff - Patrol	12/27/2025	\$	47.28	2080	\$	98,342.40
Deputy Sheriff - Patrol	2/9/2026	\$	32.34	2080	\$	67,267.20
Correctional Officer	12/22/2025	\$	27.29	2080	\$	56,763.20
Correctional Officer	1/7/2026	\$	29.47	2080	\$	61,297.60
Correctional Officer	1/10/2026	\$	25.97	2080	\$	54,017.60
Correctional Officer	1/27/2026	\$	25.97	2080	\$	54,017.60
Court Security Officer	4/7/2025	\$	25.66	2080	\$	53,372.80

STATE'S ATTORNEY	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
Forensic Interviewer/Community Educator - CAC	3/27/2025	\$	27.79	1950	\$	54,190.50
Administrative Legal Secretary - Support Enforcement	1/26/2026	\$	24.12	1950	\$	47,034.00

SUPERVISOR OF ASSESSMENTS	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
None		\$	-	0	\$	-

TREASURER	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
None		\$	-	0	\$	-

VETERAN'S ASSISTANCE COMMISSION	Date Vacated		Rate of Pay	Annual Hours		Annual Rate of Pay
Administrative Assistant	6/27/2024	\$	20.93	1664	\$	34,827.52



OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

102 E. Main Street, Urbana, Illinois 61801-2744

Steve Summers, County Executive

MEMORANDUM

To: Elly Hanauer-Friedman, Chair of Finance; and
John Farney, Vice-Chair of Finance; and
Honorable Members of the Champaign County Board

From: **Travis Woodcock, Budget Director**

Date: March 10, 2026

Re: FY24 Audit Update – Information Only

At the May 13th Committee of the Whole, the County Board directed the County Executive's Office to take the lead on the FY24 Audit. Since that time, the County Executive's Office has been in communication with Clifton, Larson, Allen LLP (CLA) and hired Certified Public Accountant firm, Gardiner & Company, to assist with the FY24 Audit. This company was selected because one of their employees, Orion Smith, used to work for the County and has firsthand knowledge of the County's prior audits, including completing the FY23 Audit for the County. As the Executive's Office has worked alongside the outside firm to make timelines and plans on how to proceed with each step of the audit process, it was done under the original assumption that even though reconciliations and workpapers hadn't been started (which they should have already been completed by that time), at least the fundamental accounting of the County's books for FY24 had been done properly. As each step of the 'audit' work has unfolded, it has been discovered this wasn't the case, so the scope of the project has drastically changed. It turned from completing workpapers and 'audit' work into fixing an extremely broken year of accounting by combing through the entire year and fixing underlying fundamental accounting issues by the auditor's office (e.g. millions of dollars of cash not recorded correctly, entries booked to the wrong fiscal year/funds/accounts, monthly reviews not completed, etc) before the processes that have typically been considered the 'audit' work could be completed. These 'audit' processes must be completed in a certain order because one step affects the next step, and so on. So, until each step is started, it has been impossible to know the extent of how much needs to be fixed before the 'audit' work can be started. This extra work has had to be done at every step of the process. The vast majority of time that has been spent by the Executive's Office and accounting firm has been fixing the issues with the County's accounting books and not what has been historical classified as 'audit' work, such as minor corrections, tie-outs, and workpapers. According to the consultant, who also did the FY23 audit for the County, the FY23 and FY24 accounting books are night and day with the FY24 books in such an extreme mess.

The Trial Balance and other major items have been sent to CLA. The County has a few more items that needed to be completed after the Trial Balance was submitted. These items will be finalized and given to CLA soon. Now that CLA has received the Trial Balance and other items, they have started their auditing and testing. County staff have received multiple emails from CLA asking for detailed backup of items that have been selected for the testing. CLA is using whatever staff they can to work on the County's audit. Audits are scheduled months in advance, so they are trying to reschedule other clients and/or find staff that aren't currently conducting fieldwork for other client audits. This is one

of the largest hurdles remaining. A typical audit of a County our size usually takes 3 to 4 months, but CLA is trying to pull in additional staff, if possible, to try to expedite the process as much as possible.

In addition to the issues the late audit is causing grants, Moody's just withdrew the County's bond rating. This will not have an impact on the County's current bonds, and the County is not planning any new debt in the near future, including any refunding since the soonest current bonds can be called is in 2032. However, it could have an impact on investors of the County's current bonds. Once the FY24 audit is complete, the County can work with Moody's to get re-rated.

Once the County gets the FY24 Audit submitted, work on the FY25 Audit will start in full swing. Many of the same accounting issues that occurred in FY24 by the auditor's office also occurred in FY25. In addition, none of the reconciliations or monthly tie-outs for FY25 had been started by the auditor's office, so it will be another complex, time-consuming audit process.