

**MINUTES OF THE SPECIAL MEETING OF THE
BOARD OF TRUSTEES OF THE
TRI-STATE FIRE PROTECTION DISTRICT
Thursday January 7, 2016, 6:30 PM at
Station #3 10S110 Madison St, Burr Ridge, IL**

CALL TO ORDER:

Trustees Habercoss, Jewell and Wolski answered the roll call and Trustees Habercoss asked all present to rise for the Pledge of Allegiance to the flag.

List of guests in attendance:

Lawrence Link
David Davis
John Ostrander
Frank Masek

Faith Masek
Gary Schluntz
Don Bulat
Kevin Kramer
Jeff Allenspach

Trustee Habercoss welcomed one of the District's recent retirees Frank Masek and his wife Faith.

Invited guest that were asked to address the Board:

Susan Henry – Corner Stone CPA Group LLP
Mitchell M. Cohen – ECS Financial Services
Martin W. Terpstra & Randall D. Wilson – Plante and Moran

The representatives of the 3 accounting firms were asked to discuss their forensic accounting services. All 3 firms would assess the District's current accounting practices, identify gaps and offer assistance to remedy them. Additionally, all 3 firms said they would assess the competency of the current accountants and auditors and make recommendations to the Board.

Corner Stone's cost structure is between \$100.00 and \$325.00/hour depending on the technical expertise of the accountant that is gathering the information. ECS has a \$225.00 flat rate but they require a \$5000.00 retainer. The representatives from Plante and Moran proposed a 3 day review of our records for a cost not to exceed \$10,000.00. After that time they would discuss their findings with the Board and make recommendations on how Tri State should proceed.

CLOSED SESSION:

At 7:40pm Trustee Habercoss made a motion to go into closed session, which was seconded by Trustee Jewell. The motion carried 3-0-0.

At 8:05 PM Trustee Habercoss made a motion to return to the open session, which was seconded by Trustee Wolski. The motion carried 3-0-0.

RETURN TO OPEN SESSION:

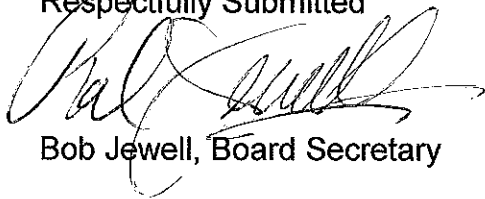
The Board instructed Acting Fire Chief Pat Brenn to deduct the union's special assessment from all employees including the 2 individuals that were questioning the deduction.

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The Board further discussed the forensic audit. Trustee Jewell noted that the current budget did not have a line item for a forensic audit. Trustee Wolski said that there are contingency funds that could allow the District to request the "step approach" offered by Plante and Moran. The Board agreed and with a motion from Trustee Habercoss, a second by Trustee Wolski and a roll call vote 3-0-0 decided that Plante and Moran would be the firm that would perform the forensic audit.

Respectfully Submitted

A handwritten signature in black ink, appearing to read "Bob Jewell", written over the typed name below.

Bob Jewell, Board Secretary