

Shelby County Budget and Legislative Committee Meeting

Shelby County Courthouse – Courtroom B

301 East Main Street

Shelbyville, IL 62565

Meeting Minutes

Date: January, 27 2026

Time: 6:00 PM

1. Call to Order

The meeting was called to order by Chairman Mayhall at 6:20 PM (delayed start due to slick road conditions)

2. Roll Call

Members present: Boehm, Morse, Wafford, Mayhall, Matlock, Pritchard. A quorum was established.

3. Approval of Minutes

Motion: To approve the minutes as presented.

Motion by: Matlock

Seconded by: Pritchard

Vote: Motion carried unanimously.

4. Public Comment

No public comment was presented.

5. FY2026 Budget Review and Discussion

Discussion

- No discussion on FY 26.

6. Discussion and vote to send FY23 draft audit to the full board

Motion: To discuss and vote to send the FY23 draft audit to the full board.

Motion by: Matlock

Seconded by: Morse

Discussion:

Discussion was had on the various preliminary findings, with the understanding that there may be adjustments to the findings and some findings may be removed. One example was the finding regarding not having an investment policy. Mr. Mayhall pointed out to the auditors that there is a policy and they auditors found it on the website and removed

the finding. Some of the findings expected to stay suggest and recommend establishing policies, to include a procedure manual, specifically for accounting. Another major item was develop policies and procedures for grant reporting and requirements, which was also going to be covered in the single audit. A check write-off policy, fund balance policy, and capital asset policy are also being recommended. Off-balance sheet accounts will need to be reviewed to ensure the proper documentation is being sent to the treasurers office for recording and accounting, and there are some funds over budget that need to be addressed. It was decided to hold off for the final audit to be approved to address the findings, and then divide the findings up to committee members to begin work on creating policies and looking into funds over budget for FY23.

Vote: Motion carried unanimously

7. Old Business

No old business was presented.

8. New Business

No new business was presented. Policy for electronic money transfers

9. Adjournment

Motion to Adjourn by: Pritchard

Seconded by: Matlock

Vote: Motion carried.

Adjourned at: 7:39 PM.