

**RILEY COUNTY LAW ENFORCEMENT AGENCY  
LAW BOARD MEETING  
City Commission Meeting Room  
1101 Poyntz Avenue  
Manhattan, KS  
November 15, 2021 12:00 p.m.  
Minutes**

**Members Present:** Chairperson Linda Morse Vice Chairperson Robert Ward  
Secretary Barry Wilkerson Member Kathryn Focke  
Member John Ford Member Patricia Hudgins

**Absent:** Member BeEtta Stoney

**Staff Present:** Director Dennis Butler Assistant Director Kurt Moldrup  
Captain Erin Freidline Captain Brad Jager  
Captain Josh Kyle Captain Greg Steere  
Captain Derek Woods

**Recorder:** Victim/Witness Coordinator Lisa Hafliker, Riley County Attorney's Office

**I. Establish Quorum:** By Chairperson Morse at 12:00 p.m.

**II. Pledge of Allegiance:** Director Butler led the Riley County Law Enforcement Agency (Law Board) in the Pledge of Allegiance.

**III. Consent Agenda:**

- A.** Approval of Minutes
  - 1. October 14, 2021 Special Law Board Meeting
  - 2. October 18, 2021 Law Board Meeting
- B.** Approve 2021 Expenditures/Credits
- C.** Juvenile Transport Reimbursement
- D.** RCPD Related County Expenditures (*Review*)
- E.** Riley County Jail Average Daily Inmate Population- (*Review*)
- F.** Seizure Expenditures- (*Review*)
- G.** Report Synopsis- (*Review*)
  - 1. Monthly
    - a) Monthly Crime Report
  - 2. Quarterly
    - a) 3<sup>rd</sup> Quarter Uniform Crime report (82.1.4)
    - b) 3<sup>rd</sup> Quarter Traffic Accident & Enforcement Analysis (61.1.1 A & C)
    - c) 3<sup>rd</sup> Quarter Seizure & Forfeiture Report (84.1.8)

Chairperson Morse commented that the daily inmate population increased significantly from earlier this year and previous years.

Vice Chairperson Ward moved to approve the Consent Agenda as presented. Member Ford seconded the Motion.

Vice Chairperson Ward inquired if voucher #11004 for \$27,696.09 to BHS construction would be reimbursed by the County. He also inquired about voucher #11235 for Lexis Nexis and the analyst for hire expenses.

Director Butler shared that voucher #11004 was for sound proofing that was installed in the inmate recreation area of the jail and that it would not be reimbursed as it is not a county maintenance item. Regarding voucher #11235 for Lexis Nexis, Director Butler stated that this is the contract for the crime analyst that is employed by Lexis Nexis, and that this represents their monthly fee per that agreement.

Chairperson Morse polled the Board and the motion passed with Focke, Ford, Hudgins, Morse, Ward and Wilkerson voting in favor and no one voting against. The motion passed 6-0.

#### **IV. General Agenda:**

**H. Additions or Deletions:** None.

**I. Public Comment:** None.

**J. Fraternal Order of Police Lodge#17 Comments:** Rachel Pate, President, Fraternal Order of Police (FOP) Lodge #17, shared that they have started raising funds for Cops N' Kids which will be held in December. They hope to support 75 area kids with gifts for the holiday season. Their Tip-A-Cop event will be held from 5-9 p.m. on December 7th at Texas Roadhouse to raise funds for Special Olympics.

**K. Board Member Comments:** Chairperson Morse shared they have been developing materials to initiate the search for a new Director and this should be completed in the next month.

**L. Life Saving Award Presented to Officer Jake Shailer & Dispatcher Teresa Taitano:** Director Butler and Assistant Director Moldrup presented Officer Jake Shailer and Dispatcher Teresa Taitano each with a Life Saving Award in recognition of their efforts while providing critical lifesaving assistance to a woman in cardiac distress. During the evening of July 9, 2021, Dispatcher Taitano received a 911 call from a family reporting that their mother was unresponsive and not breathing. Officer Shailer was one of the officers dispatched to the emergent call. Dispatcher Taitano stayed on the phone with the family members who were present and, over the course of the next several minutes, provided crucial step-by-step instructions on how to perform CPR. Dispatcher Taitano was able to do all of this while remaining calm and clearly counted out loud with the family members to help gauge the proper pace for chest compressions. A short time later, Officer Shailer arrived on scene and began assisting the family members performing CPR. Officer Shailer took over all CPR efforts and continued them for several more minutes until Emergency Medical Service (EMS) personnel arrived. At this time, the patient was not breathing and had a very weak to no pulse and was transported to Topeka for significant medical care.

The woman survived and was eventually released to return home and continue her recovery. Following this event, the family reached out to the Riley County Police Department to express their gratitude and strong belief that the actions of all of the first responders helped save her life. The actions of Officer Shailer and Dispatcher Taitano contributed significantly to this team effort.

Staff from the communications center (dispatch) as well as family members of Officer Shailer attended the meeting to show their support.

Chairperson Morse commented that it's important that the officers and staff are recognized for these types of events and allow family to be present for the awards. She thanked them for rising above and shared that the community appreciates their service.

**M. 2020 RCPD Audit:** Director Butler shared that page sixty-seven of the packet goes over the results, but they also have a representative from the auditing firm present to go over this in more detail. Jacob Kujath from James Gordon & Associates shared that there were no new accounting standards that were updated this year and there shouldn't be for the next few years. There were no issues with obtaining requested information from the RCPD. Kujath shared that all entries on the journal entry were routine and no significant issues or material weaknesses were identified. A few significant deficiencies were recognized and they have been in existence for the last few years. The first issue is segregation of duties, which is a common finding in municipal audits due to a lack of accounting department size. He shared that a full-time payroll accountant recently started as well as hiring a part-time account, so this finding could be lowered in future years.

Director Butler clarified that the additional staff that has been hired is a part-time accountant and full-time payroll technician, which was converted from a part-time position previously.

Kujath shared that the other significant deficiency is in how the accounting records are tracked as they have used multiple systems. In 2019 they were authorized to upgrade the accounting systems and then Covid affected the timing of implementation. Hopefully by 2022 this will be removed completely with the new system in place. Kujath stated that both of the significant deficiencies are very common in municipalities and that that they have not impacted the financial stability of the department.

The controlled deficiencies that they noted included different amounts that were recorded on the trial balance versus what they tested on the accounts payable, which is likely a timing issue. They would also recommend approval of journal entries by the Board and they have discussed having RCPD generate a report that can be reviewed and approved. By addressing these controlled deficiencies they can strengthen their internal controls.

Kujath shared that the audit report shows an adverse opinion under GAP, which they will always have based on the KMAG basis. They obtained an unmodified opinion under the regulatory basis which is the best opinion one can receive under KMAG. Their financial statement shows about a \$700,000 increase in revenue. There are no major changes in the notes from last year with the main note being the KPERS footnote regarding retirement plans and the self-insurance program. The Schedule Summary shows that they are under budget by about \$95,000.

Director Butler mentioned that credit goes to the Law Board as they have allowed for the purchase of new financial software and the additional positions when these deficiencies were previously brought to the Board by the auditor. He stated that they hope to have the new software up and running in early 2022. He also shared that Nicole Douthit started last week as the part-time finance technician. Director Butler confirmed that they will complete the monthly and quarterly checks across department accounts and ensure adjusted ledger entries are reviewed even after the new software is in place as it was recommended by the audit.

**N. GAAP Waiver:** Director Butler shared that this is a routine matter that exempts municipalities from having to adhere to GAAP (Generally Accepted Accounting Practices) because of the cash basis type accounting that they operate. He shared that every year after they receive the audit they bring this to the Board to vote on the resolution and waive the GAAP requirements.

Secretary Wilkerson moved to approve the GAAP waiver. Member Ford seconded the motion. Chairperson Morse polled the Board and the motion passed with Focke, Ford, Hudgins, Morse, Ward and Wilkerson voting in favor and no one voting against. The motion passed 6-0.

**O. RCPD Audit Bids:** Captain Kyle shared that every three years they put the Audit out for bid. They are recommending going with James Gordon & Associates as they had the lowest bid and they are very familiar with working with government agencies and the RCPD.

Vice Chairperson Ward inquired how many years James Gordon & Associates has completed their audit and asked for clarification on what a single audit is.

Jennifer Reifschneider shared that James Gordon & Associates have completed their audit the past three years and prior to that they were with a different company. She shared that if an agency has over \$750,000 of expended federal funds, then a single audit is conducted which goes more in-depth into your federal funding. The police department has not had to complete a single audit.

Vice Chairperson Ward commented that it is good to change firms after a certain amount of time as it can become too familiar of a relationship, but added that we are not at that point yet.

Vice Chairperson Ward moved to retain James Gordon & Associates for a three year term. Member Ford seconded the motion.

Director Butler commented that he agrees that you may want to change auditors after a certain amount of time and that this may be appropriate to consider the next time this contract is up for bid.

Chairperson Morse polled the Board and the motion passed with Focke, Ford, Hudgins, Morse, Ward and Wilkerson voting in favor and no one voting against. The motion passed 6-0.

**P. 2021-2022 Special Traffic Enforcement Program Grant Agreement:** Captain Kyle shared that this is commonly referred to as the STEP (Special Traffic Enforcement Program) Grant. It provides \$18,000 in overtime pay for officers to conduct traffic enforcement. It applies to all traffic laws but does focus on seatbelt enforcement and DUIs.

Vice Chairperson Ward inquired if this is a new program, Captain Kyle confirmed that it is not.

Member Ford moved to accept the STEP Grant agreement. Member Hudgins seconded the motion.

Chairperson Morse shared that she received a new copy with minor revisions to the signee's titles.

Chairperson Morse polled the Board and the motion passed with Focke, Ford, Hudgins, Morse, Ward and Wilkerson voting in favor and no one voting against. The motion passed 6-0.

**Q. American Rescue Plan Act Update:** Captain Kyle shared that they previously sent a letter to City and County for consideration for ARPA funds. At this point in time they have not received a response.

Chairperson Morse clarified that the ARPA funds are available to Cities and Counties, and that in most jurisdictions the police departments fall into one category or another. Based on the RCPD being consolidated, they do not fit into a City or County definition in order to be eligible for these funds. The Board has requested that when the City and County are reviewing their priorities for funding that the RCPD be considered and included.

**R. End of Year Expenditures:** Captain Kyle shared that they believe they will have approximately \$500,000 in unused personnel funds at the end of the year. After prioritizing their needs they would like to allocate \$100,000 for the Health Fund, \$22,500 for a three year Financial Software Update, \$85,000 for a three year E-Citation Project, \$50,000 for maintenance truck, \$70,000 for dually truck, \$121,900 for their Worker's Compensation Fund, \$15,600 for a Salary Survey (encumbered) and \$25,000 for the Promotion Center Assessment (encumbered).

Vice Chairperson Ward inquired if the e-citations is a project that they have requested ARPA funds for.

Director Butler stated that it is, and if they do use end of year funding it will come off their ARPA request.

Member Focke asked how their worker's compensation program compares to a commercial product.

Captain Kyle shared that several years ago their broker recommended switching over to self-insurance and they haven't really looked at the commercial product since that time. Captain Kyle believes that it was around \$300,000 that they were saving for the first couple of years. He added that self-insurance allows for more flexibility than what a company provides in regards to what is covered.

Captain Kyle shared that once funds have been allocated to the RCPD, they can't be used for anything else. If these funds remained unused, it counts as carry-over, which reduces the tax obligation for the following year. By being conservative with the \$500,000 estimate, they are anticipating that they will have approximately \$80,000 - \$100,000 in carry-over after expending the \$500,000.

Chairperson Morse stated that she would be interested in how the Cities and Counties function. She commented that they are either budgeting very tightly or they are doing a budget amendment at some point. She added that there is an illusion of extra money, but added that these requests seem pretty normal. She

clarified that this is not a slush fund and that it is money that is carried over because they can't do a budget amendment.

Director Butler clarified that since RCPD is not part of the City or the County, their funding is through an approved budget process and once the funds are raised through property taxes, the funds can't be refunded to any other purpose other than RCPD expenditures. He does not consider it a slush fund as they bring it to Board and make a public presentation on it. Director Butler also addressed carry over, and gave the example of having \$500,000 in carry over and then the next year if you fill all of the vacant positions, that reduced tax liability would have to be made up and would really alter the tax liability to the citizens. He believes it is more prudent to use the unused personnel funds on legitimate purchases and have less extreme variations to the tax liability in the future.

Chairperson Morse shared that she believes it is important to discuss this every year as it may provide some clarity for the public.

Member Ford shared that the County has to do it through a Resolution. He added that if they were not approved to use the carry over funds now, they would likely be requested in the budget process the following year. He feels there are a couple of benefits to going this route. Member Ford is hopeful that they will get the positions filled and be functioning better from an operational and administrative standpoint.

Director Butler emphasized that they would prefer to have all positions filled. Short-staffing creates many issues and they are trying to accelerate the hiring process to alleviate the stress on other employees.

Chairperson Morse commented that hiring has been difficult over the past 18 months for everyone. She stated that employees are making different choices about where they want to work and salary requirements.

Member Ford shared that this may be an issue for the next few fiscal years and that there is not an immediate remedy to these challenges.

Director Butler added that he routinely shares information about how their budget works and citizens are often surprised as there are misconceptions about it.

**S. Executive Session:** At 1:04 p.m. Secretary Wilkerson moved to go into executive session for the purpose of discussing non-elected personnel matters for approximately fifteen minutes returning at 1:15 p.m. Member Ford seconded the motion. Chairperson Morse polled the Board and the motion passed with Focke, Ford, Hudgins, Morse, Ward and Wilkerson voting in favor and no one voting against. The motion passed 6-0.

At 1:18 p.m. the open meeting reconvened.

**T. Adjournment:** Secretary Wilkerson moved to adjourn the meeting. Member Hudgins seconded the motion. Chairperson Morse polled the Board and the motion passed with Focke, Ford, Hudgins, Morse, Ward and Wilkerson voting in favor and no one voting against. The motion passed 6-0. The November 15, 2021 Law Board Meeting adjourned at 1:18 p.m.