

JAHM Audit & Financial Oversight

JAHM is audited annually as is required of a 501(c)3 not-for-profit and provides its audited financial statements to the City of Joliet Finance Department as well as the City's Auditor each year. JAHM's most recent annual audit was completed in December of 2023 by Evans, Marshall & Pease, a CPA firm with over one hundred years of experience. Additionally, JAHM's bank accounts are reconciled monthly by the CPA firm of Wermer Rodgers Duran & Ruzon, who performs the City of Joliet's annual audit. JAHM readily provides its financial statements to City of Joliet Finance Department Staff quarterly and upon request. The City of Joliet maintains an *ex-officio* member of JAHM's Finance Committee, which meets monthly.

Summary of Review & Recommendation from HR Source Employment Attorney:

- **Recommendation for Board of Directors:** In-Depth board training focusing on the legal requirements and consequences of failing to properly address objectionable behavior. *"After reviewing the timeline my primary concern is the potential liability stemming from improper handling of . . . harassment issues and other employee/volunteer behavior. I understand there were issues with conflicting guidance from the (former) Board (members) which is why I recommend training for board members. We do not typically include the Board in this type of training, but I believe it is necessary in this case."*
- **Recommendations for Management:** Training for "skipping Steps" and when to move to immediate termination; In-person Anti-Harassment & Discrimination Prevention training and review of record-keeping/documentation: *"While I don't believe the terminated employees have an argument they were terminated illegally, based upon the timeline provided, there are still [concerns] given the . . . enforcement of JAHM policies and expectations (by former HR Staff). I am focusing on the employment concerns, as your city/board attorney will be better able to address other issues regarding Board behavior."*
- **Recommendations for Volunteers:** In-person Anti-Harassment & Discrimination Prevention: *"Typically this training is abbreviated for volunteers, but given the history I would recommend a full training for current/returning volunteers."* Review and Develop Volunteer Handbook. *"While volunteers are not employees, they are covered under anti-harassment protections and their behavior may likewise lead to [issues with] other volunteers or employees."*