



# McHenry County Veterans Assistance Commission - Public Meeting AGENDA

April 15, 2026, 5:00 PM  
County Board Conference Room

Administration Building, 667 Ware Rd., Woodstock, IL 60098

Pages

1. **CALL TO ORDER**
  - 1.1 Pledge of Allegiance
  - 1.2 Invocation
  - 1.3 Roll Call of Officers
    - 1.3.a Roll Call of Post Delegates / Alternates
  - 1.4 Officers Opening Remarks
2. **MINUTES APPROVAL**
  - 2.1 Approval of Previous Minutes - 3
3. **SUPERINTENDENT'S FINANCIAL REPORT**
  - 3.1 Approval of Financial Report -
    - 3.1.a Financial Report 7
4. **PRESENTATION**
  - 4.1 Rolling Thunder Chapter 2
5. **INTRODUCE GUESTS AND NEW MEMBERS**
6. **PUBLIC COMMENT**

Individual comments are limited to 3 minutes.

Public comment is limited to 30 min. unless extended by the Commission.
7. **CORRESPONDENCE**
8. **COMMITTEE REPORTS**
  - 8.1 E-Board Meeting
  - 8.2 By-Laws Committee
  - 8.3 IACVAC Delegate
  - 8.4 Superintendent's Report
    - 8.4.a CLAIMS ADVOCACY
    - 8.4.b Transportation report 12
    - 8.4.c Outreach Coordinator
    - 8.4.d NACVSO Conference

8.4.e	IACO/Pending Legislation	
8.4.f	Assistance Suspension	
8.4.g	Office Efficiency Report	
8.4.h	Risk Analysis	13
<b>9.</b>	<b>OLD BUSINESS</b>	
9.1	Records	
9.2	VAC SPACE	
9.3	VAC FOUNDATION	27
9.4	FINANCIAL ASSISTANCE RULES	
9.5	ECONOMIC INTEREST FORM	29
9.6	BOARD MEETINGS	33
<b>10.</b>	<b>NEW BUSINESS</b>	
10.1	Last Call for Nominations	
10.2	Election of New Officers	
<b>11.</b>	<b>GOOD OF THE ASSOCIATION</b>	
<b>12.</b>	<b>BENEDICTION</b>	
<b>13.</b>	<b>ADJOURNMENT</b>	



**McHenry County**  
**Veterans Assistance Commission - Public Meeting**  
**MINUTES**

**March 18, 2026, 5:00 PM**  
**County Board Conference Room**  
**Administration Building, 667 Ware Rd., Woodstock, IL 60098**

Members Present: Robert Dorn, Eugene Boxleitner, Dan Chwalisz, Don Smolinski, Michael Breslin, James Koch, William Richards, Charles Chapman, Ken Hauser, John Widmayer, Ed Chambers, Matt English, Patrick Finlon, Daniel Vital

Members Absent: Charlie Morgan, Nicole Bruno, Joe McLachlin, Ray Martin, Mathius Carter, Adam Frank, Mark Havrilak, Doug Stermer, Paul Hildreth, Theresa Deleon, Brian Allen, Jack Repta, Robert Temes, Kevin Adams, Michael Knutson, Michael Wisniewski

**1. CALL TO ORDER**

Meeting called to order at 5:00pm by Chairman Michael Breslin.

Also present: Carl Kamienski, liaison to the County Board and Polish Legion Post #188 Alternate Erv Gall

- 1.1 Pledge of Allegiance
- 1.2 Invocation - Chaplain Eugene Boxleitner gave the Invocation.
- 1.3 Roll Call of Officers
  - 1.3.a Roll Call of Post Delegates / Alternates – Superintendent Nate Johnson called the roll.
- 1.4 Officers Opening Remarks - Chairman Breslin mentioned that there will be an Executive Board meeting on Wednesday, March 25 at 10:00am.  
  
Sr. Vice Ed Chambers wanted to remind the members that Vietnam War Memorial Day is on March 29th at 2:00pm.

**2. MINUTES APPROVAL**

2.1 Approval of Previous Minutes -

**Mover:** John Widmayer

**Second:** Daniel Vital

To approve previous minutes **Approved**

### 3. SUPERINTENDENT'S FINANCIAL REPORT

3.1 Approval of Financial Report - For the month of February, there were several denials for financial assistance due to clients being over the income limit. A total of \$538.24 was approved for rent or utility assistance. We remain under budget and on pace to finish the year at just under \$1,000,000.

Dan Vital asked whether the financial assistance denials were close to the income limits. Several clients are indeed near that threshold. McHenry County is one of the few counties in the state that uses a 150% income threshold; most counties use 100% or 125%. The Townships are considering increasing the threshold to 200%.

Chairman Breslin requested that Superintendent Johnson research how the Townships plan to proceed with increasing their income thresholds.

**Mover:** Daniel Vital

**Secunder:** Charles Chapman

To approve Financial Report     **Approved**

4. **PRESENTATION** - None.

5. **INTRODUCE GUESTS AND NEW MEMBERS** - The Chairman recognized Erv Gall who is the Alternate for the Polish Legion Post #188.

6. **PUBLIC COMMENT** - None.

7. **CORRESPONDENCE** - None.

### 8. COMMITTEE REPORTS

8.1 E-Board Meeting - None.

8.2 By-Laws Committee - None.

8.3 IACVAC Delegate - None.

8.4 Superintendent's Report

8.4.a Financial Report - Potential changes to policies and guidelines are still in progress.

8.4.b Claims Advocacy - Forty new compensation and pension claims were filed, resulting in \$437,000 in new monthly benefits.

8.4.c Transportation Report - Transportation Coordinator Dolly Schlottman has generated a new monthly transportation report, which is included in the packet.

Charlie Chapman asked whether these are typical figures. Johnson reported that transportation usage has increased significantly in recent months.

8.4.d Mental Health Summit - We hosted this collaborative event with approximately 30-40 attendees and featured seven presentations highlighting various mental health resources.

8.4.e Assistance Suspension - This topic has been tabled until next month.

8.4.f NAMI OPEN HOUSE - Office staff attended the NAMI grand opening for their new building in Crystal Lake. It's a great space featuring a Living Room for individuals in crisis, providing interventions that help them avoid emergency room visits or inpatient mental health facilities.

Bob Dorn asked whether they have a representative on staff who is knowledgeable about military issues. Our SSA, Keema Ward, is onsite two days a week—Tuesdays and Thursdays from 12:00 p.m. to 8:00 p.m.

- 8.4.g 4 New VSO's/ 1 MHFA Instructor - Four staff members passed the accreditation course, and their applications have been submitted to the Office of General Counsel to become accredited Veteran Service Officers. We also trained a new Mental Health First Aid instructor, who will be ready to teach in April.

## **9. OLD BUSINESS**

- 9.1 VAC SPACE - A \$388,000 renovation proposal to build three offices within the existing space using ARPA funds was presented to the Public Health Committee. The proposal was rejected for further review. A consultant will be onsite on April 2 to assess the office and conference room and provide an additional bid to be presented to the Public Health Committee.

Chairman Breslin asked what the Posts can do to assist with this initiative. Johnson suggested writing letters or attending a County Board meeting to provide public comment explaining what the VAC does and why the additional space is needed.

- 9.2 Financial Assistance Rules
- 9.3 Outreach Coordinator - The Outreach Coordinator position was unanimously approved by both the Public Health and Finance Committees. It now moves to the County Board for final approval.
- 9.4 VAC 100 Year Old veteran Award - A proposed folder and certificate were shared with the body and will be ordered shortly. Johnson suggested opening it up to 80 and 90-year old veterans as well.
- 9.5 VAC FOUNDATION - A Foundation meeting took place today. Don Smolinski reported on an approved grant application for mortgage assistance in the amount of \$182. The Foundation reluctantly accepted Ken Hauer's resignation and approved Dan Vital as the new member.  
  
John Widmayer noted that the Treasurer's Report is included in the meeting packet.
- 9.6 Records - Record destruction has begun and continues to progress.
- 9.7 New Vehicle Purchase - We are in discussions with the Purchasing Department to identify the exact vehicle needed.
- 9.8 Foundation Directors Insurance - Because the VAC and the Foundation are separate entities, we have been informed that the Foundation cannot be covered under the VAC's Directors and Officers policy. Smolinski believes it may be possible to include two tax IDs under the same policy, so Johnson will follow up with Fidelity Insurance to verify.
- 9.9 Economic Interest Form - Everyone on the Commission will need to complete the Economic Interest Form and return it to the VAC office prior to May 1.

## **10. NEW BUSINESS**

- 10.1 Nomination of Officers - Ed Chambers nominated Dan Vital for Sergeant at Arms.
- 10.2 VAC CONFERENCE ROOM - The conference room table will be moved to the open space at the back of the office. Johnson's office will be relocated into the current conference room so that our new VSO can occupy his existing office. A conference room in the building can be reserved at any time as needed.

## **11. GOOD OF THE ASSOCIATION**

Carl Kamienski encouraged all to attend the County Board meeting at 7:00pm tonight.

Bob Dorn introduced a Coffee Connect presentation featuring Morgan Luttrell, Navy Seal and Congressman. The first event included 9 spouses, including one first responder spouse. Bob spoke to a Blue Star Banner representative who led the event and she was amazed by the transparency shown by the spouses. Bob emphasized the importance of continuing this initiative to support these spouses. He will contact the Sheriff's office to explore whether a Social Worker can assist in expanding the program.

Amvets 245 is holding a meat raffle at The Hidden Tap, located at 203 E. Main Street in Cary on Sunday, March 22nd at 2:00pm.

A Vietnam Veterans Memorial ceremony will take place on Sunday, March 29th at 2:00pm at the County Administration Building in Woodstock.

**12. BENEDICTION**

Chaplain Eugene Boxleitner gave the Benediction.

**13. ADJOURNMENT**

**Mover:** Charles Chapman

**Secunder:** James Koch Approved

Status	Total Used:	Rent or Mortgage:	Electric:	Heating Gas:	Internet	Water & Sewer:	Disaster	Total
Denied	0							
Approved	90.39	0	0	0	0	0	90.39	90.39
Denied	0							
Denied	0							
Paid	451.34	326.2	65.57	59.57	0	0	0	451.34
Approved	243.78	0	243.78	0	0	0	0	243.78
Denied	0							
Denied	0							
Denied	0							
In Progress	0							
Approved	348.42	0	153.54	114.29	0	80.59	0	348.42
Denied	0							
In Progress	0							
Pending Approval	0							
Paid	151.35	0	115.16	0	36.19	0	0	151.35
Approved	89.13	0	89.13	0	0	0	0	89.13
	1374.41	326.2	667.18	173.86	36.19	80.59	90.39	
								1374.41

RED: Denied; 7 total Financial Assistance Denials in March

Green: 6 total Financial Assistance Approvals in March: Total Financial Assistance in March: \$1,374.41

Yellow: 3 Financial Assistance Claims in progress

16 total financial assistance claims in the month of March

**VAC FINANCIAL REPORT  
MARCH 2026**

Account Code	Description	Budget	February	March	Year to Date Total	Remaining budget
301010	Regular Salaries	538,877.00	32,985.75	19,442.00	162,422.46	376,454.54
302010	Part-time/PLFA	1,584.00	0.00	0.00	0.00	1,584.00
302510	Holiday Pay	29,780.00	1,686.83	0.00	12,318.33	17,461.67
303000	Per Diem	48,765.00	2,777.34	2,364.59	12,140.26	36,624.74
304010	Overtime Salaries	5,500.00	60.37	0.00	70.03	5,429.97
306510	Sick Buyback	2,895.00	0.00	0.00	3,382.97	-487.97
310510	SS/Medicare	46,036.00	2,728.92	3,144.85	15,725.33	30,310.67
311010	IMRF	38,357.00	2,486.91	1,392.07	12,512.55	25,844.45
314610	Health Ins.	101,112.00	9,924.98	10,829.26	45,039.39	56,072.61
400100	Contract Services	37,000.00	140.00	0.00	-1,860.00	38,860.00
400500	Dues/Memberships	2,000.00	0.00	50.00	540.00	1,460.00
400600	Training	12,000.00	0.00	2,000.00	3,800.00	8,200.00
400800	Subscriptions	1,000.00	391.31	169.95	561.26	438.74
402300	Prof Services	25,000.00	0.00	0.00	22.77	24,977.23
403010	Liability Insurance	7,500.00	0.00	0.00	9,015.00	-1,515.00
403045	Work Comp	13,500.00	0.00	0.00	1,322.00	12,178.00
403050	Directors Insurance	10,000.00	0.00	832.00	832.00	9,168.00
404815	Uniform Expense	0.00	0.00	0.00	0.00	0.00
405500	Printing	5,000.00	0.00	803.97	1,108.57	3,891.43
406000	Advertising	18,000.00	599.00	599.00	2,392.00	15,608.00
406030	Directory Advertising	5,000.00	0.00	0.00	0.00	5,000.00
409600	Telephone	0.00	0.00	0.00	0.00	0.00
409620	Cellular Service	5,000.00	236.34	236.34	709.02	4,290.98
420010	Emergency Asst	16,300.00	0.00	0.00	5,167.00	11,133.00
420020	Shelter	58,000.00	326.20	326.20	2,646.54	55,353.46
420025	Indep Living	8,000.00	0.00	0.00	0.00	8,000.00
420026	CRVA	10,000.00	0.00	0.00	0.00	10,000.00
420027	Housekeeping	3,000.00	0.00	0.00	0.00	3,000.00
420028	Lawn Care	7,000.00	0.00	296.26	296.26	6,703.74
420030	Electric	13,000.00	96.23	334.27	611.80	12,388.20
420031	Heat	5,000.00	33.28	173.86	288.95	4,711.05
420032	Telephone	5,000.00	0.00	0.00	60.00	4,940.00
420033	Trash	2,500.00	82.53	0.00	283.71	2,216.29
420034	Water/Sewer	1,500.00	0.00	0.00	0.00	1,500.00
420035	Internet	5,000.00	0.00	36.19	186.19	4,813.81
420040	Gasoline	4,000.00	0.00	0.00	0.00	4,000.00
420041	Transportation	6,000.00	224.00	791.00	1,030.45	4,969.55
420045	Food	6,000.00	0.00	0.00	0.00	6,000.00
424800	Medical Services	36,500.00	0.00	0.00	225.00	36,275.00
430600	Vehicle Maintenance	10,000.00	40.00	60.00	954.50	9,045.50
432100	Software Support	10,000.00	0.00	0.00	0.00	10,000.00
437000	Legal Services	40,000.00	0.00	0.00	0.00	40,000.00
458000	Unclaimed burial exp	3,000.00	0.00	0.00	0.00	3,000.00
480900	Wellness Programs	27,000.00	0.00	0.00	0.00	27,000.00
480910	Wellness Outdoors	5,000.00	0.00	0.00	0.00	5,000.00
480915	Wellness Education	37,000.00	727.80	5,543.77	6,271.57	30,728.43
480920	Wellness Socialization	10,000.00	0.00	0.00	0.00	10,000.00
501000	Office Supplies	2,000.00	57.63	78.36	741.72	1,258.28
501010	Promotional Items	4,500.00	0.00	0.00	85.00	4,415.00



**VAC FINANCIAL REPORT  
MARCH 2026**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>February</b>	<b>March</b>	<b>Year to Date</b>	<b>Remaning Budget</b>
504000	Mileage	5,000.00	42.05	111.94	153.99	4,846.01
505000	Meeting Exp	1,000.00	0.00	0.00	0.00	1,000.00
505010	Meals	3,000.00	0.00	0.00	0.00	3,000.00
505020	Hotel	10,000.00	0.00	0.00	0.00	10,000.00
505035	Airfare	2,500.00	0.00	0.00	0.00	2,500.00
505040	Travel	750.00	0.00	0.00	0.00	750.00
507000	Misc Supplies	5,500.00	152.05	161.98	314.03	5,185.97
511400	Office Equip	21,000.00	2,709.21	0.00	2,709.21	18,290.79
511500	Computer equip	5,000.00	0.00	0.00	0.00	5,000.00
512000	Computer software	2,000.00	0.00	0.00	0.00	2,000.00
516000	Fuel/Oil/Grease	6,700.00	218.89	221.69	689.48	6,010.52
517000	Food	1,000.00	0.00	0.00	192.20	807.80
517010	Water Service	250.00	13.97	8.98	47.91	202.09
521000	Publications	300.00	0.00	0.00	0.00	300.00
525100	Promotional Events	6,000.00	0.00	0.00	29.81	5,970.19
602000	Vehicle Purchase	86,000.00	0.00	0.00	0.00	86,000.00
607000	Building Improvements	0.00	0.00	0.00	0.00	0.00
670000	Intergovernmental Agreement	65,000.00	0.00	0.00	0.00	65,000.00
681000	Fund Balance Enhancement					
	<b>Totals:</b>	<b>1,510,206.00</b>	<b>58,741.59</b>	<b>50,008.53</b>	<b>305,039.26</b>	<b>1,205,166.74</b>
	<i>Office Operations:</i>	<i>1,129,906.00</i>	<i>57,251.55</i>	<i>42,506.98</i>	<i>288,196.79</i>	<i>841,709.21</i>
	<i>Veterans Assistance:</i>	<i>229,300.00</i>	<i>1,490.04</i>	<i>7,501.55</i>	<i>16,842.47</i>	<i>212,457.53</i>
	<i>Transportation:</i>					
	<i>With Vehicle</i>					

141,500.00  
326,505.00  
468,005.00  
426,108.00  
894,113.00



# March 2026 Transportation Report

## Locations (Number of One-way Trips)

- Lovell VA – 48
- CBOC McHenry – 10
- Hines VA – 6
- Huntley Northwestern Medicine – 10
- Crystal Lake Northwestern Medicine – 4
- Crystal Lake IL Cancer Spec – 8
- Retina Health Institute Algonquin – 2
- Elgin Orthopedic Specialist – 2
- Dental – Dr. Danielewicz, Libertyville – 2

Total Milage: 3068 miles

Number of Veterans Served: 68

- Number of Companions: 2

Number of Cancellations by Veteran: 2

Number of No Call/No Show: 1



**MCHENRY COUNTY · IL**  
**OFFICE OF THE COUNTY AUDITOR**



Shannon L. Teresi,  
MAS, CPA, CIA, CFE, CRMA  
County Auditor

April 8, 2026

The Auditor's Office has completed a risk and controls meeting with the Veterans Assistance Commission (VAC) Department. The purpose of our meeting was to discuss the department's objectives, risks and mitigating internal controls and then create documentation of these areas in the County's audit software. Management is responsible for their department's controls and having the controls documented will benefit management when making informed decisions, working to increase operational efficiency, and preserving of institutional knowledge when there is a change in management. This documentation will also be available for the external auditors and may be used in the County Auditor's annual risk assessment to determine the areas of greatest risk within the county.

**Identifying Risks**

Every organization faces a variety of risks from external and internal sources that impact the achievement of the organization's objectives. Not all risks are equal so cost factors should be considered in relation to expected benefits. More resources are allocated to areas of higher risk, however, management must also consider that fraud can occur in any area of an organization. Mechanisms are put in place by management to identify, analyze, and respond to changes in risks. This is necessary because conditions impacting the organization and the environment it operates in are continually changing. Ultimately, the risk and change responses become internal controls that management places in operation.

**What are Internal Controls?**

The term "internal controls" is used to describe policies and procedures put in place by the County, management, or others to provide consistent and efficient operations, including reasonable assurance that funds will be properly safeguarded. Each department should consider its mission, strategic goals and objectives when formulating a plan to achieve them. Internal controls provide an organizational framework of checks and balances where compliance and ethical behavior are more likely to thrive.

Nate Johnson, VAC Superintendent, has reviewed the attached documentation and made corrections to ensure accuracy. We appreciate the Superintendent's cooperation and assistance throughout this process.

Due to the confidential nature, please refrain from distributing the attached documentation.

Respectfully submitted,

*Shannon L. Teresi*, MAS, CPA, CIA, CFE, CRMA  
County Auditor

*Stephanie L. Etten*, CPA  
Chief Deputy Internal Auditor



**McHenry County, IL  
22 - Veterans Assistance Commission (VAC)  
Department Functions, Risks, and Controls**

**Function: 01 - Financial Assistance (Mandatory)**

A mandatory function of the Commission is to provide financial assistance to needy veterans, the needy surviving spouse of a veteran, and the minor children of a veteran not in the veteran's custody.

Risk ID	Risk Description	Control ID	Control Description	Control Objective	Control Owner
VAC. Risk.008	More assistance may be given out than what is budgeted for the VAC in a fiscal year.	VAC. Ctrl.009	The Office Coordinator prepares a monthly financial assistance report (from RedMane) to show how much was used by needy veterans, not necessarily what was paid by the County. Annual RedMane report shows all the payments for the year vs how much was used by the veterans.	To analyze how much financial assistance is still available	Nathaniel Johnson
VAC. Risk.009	A recession may increase economic issues and the need for financial assistance. The risk for fraudulent filing may also increase as the need for assistance increases.	VAC. Ctrl.010	The VAC has a layered process so multiple individuals are involved in the process of submitting each claim. A lower level employee (staff) fills out the information that is needed from the veteran and sends the form up to the next level (supervisor) for review. The final review is performed by the Superintendent.  The commission of appeals will hear cases by the clients if the clients don't agree with the VAC office's decision. The Public Aid Committee meets if there is an appeal at the townships or at the VAC office as a whole.	To ensure each financial assistance request is reviewed/approved by multiple individuals.	Nathaniel Johnson
VAC. Risk.010	Client files may be submitted fraudulently. The VAC can advise a client against submitting fraudulent documents but ultimately the client may still submit the docs individually.	VAC. Ctrl.011	Each claim must be medically sound. Only accredited service officers are able to file claims. The County currently has 5 accredited service officers who can help with filings. The VAC can't knowingly submit fraudulent documents. VSOs have extensive knowledge on what military discharges are supposed to look like and if there are inconsistencies, they will file a records request to NPRC to verify client eligibility. The VAC won't submit documents if there is a concern that the docs could be fraudulent. Medical documents are more difficult to verify but the Department of Veteran Affairs is rolling out a program in the next year utilizing AI that could potentially reduce fraudulent medical opinions and overall fraud in the disability process.	To prevent fraudulent documents from being filed for clients	Nathaniel Johnson



McHenry County, IL  
 22 - Veterans Assistance Commission (VAC)  
 Department Functions, Risks, and Controls

**Function: 02 - Claims Filing (Mandatory as of 1/1/23)**

Assist veterans and their family members in the filing of claims for various programs authorized by the United States Government and maintained by the US Department of Veterans Affairs and Social Security Administration. These programs include Disability Compensation, Pension, Dependents Indemnity Compensation, Headstones and College Programs.

Risk ID	Risk Description	Control ID	Control Description	Control Objective	Control Owner
VAC. Risk.004	Client information may be incorrect and the client may receive support he/she is not eligible for.	VAC. Ctrl.005	Only a veterans service officer or a social service aid can interview a client for financial assistance.	To ensure clients receive the correct level of financial assistance based on their eligibility	Nathaniel Johnson
VAC. Risk.005	Client may receive support he/she is not eligible for.	VAC. Ctrl.006	Required documents have to be uploaded into RedMane software and sent electronically to the Superintendent for approval.	To provide an extra level of review before providing financial assistance	Nathaniel Johnson
VAC. Risk.018	VAC clients may present fraudulent military documents when filing a claim.	VAC. Ctrl.020	VAC staff goes through extensive training on military documents to make sure that clients coming in to file paperwork or filing a claim are not committing fraud. Clients must be eligible for assistance and the documents must be accurate. If there is ever a doubt that documentation is fraudulent, they can require that a veteran sign a memorandum of understanding (MOU) with the VAC would get official records from the National Personnel Records Center which would verify eligibility from an official source. The VAC has partners at the federal level that can help us verify service and other eligibility criteria but they do not have access to the official platforms at this point in time. They do have access to the Veterans Benefits Management System which allows us access to a veterans disability claims file, but this is not generally used as a source to verify service.  If a client is suspected of fraud, this will be presented to the State's Attorney who will consider if the County will prosecute the client.	To prevent fraudulent documents from being filed	Nathaniel Johnson



**McHenry County, IL  
22 - Veterans Assistance Commission (VAC)  
Department Functions, Risks, and Controls**

**Function: 03 - Transporting Veterans (Discretionary)**

Operation of five motor vehicles for transporting veterans to North Chicago VA Medical Center and the McHenry County VA Outpatient Clinic. Volunteers and cab services are used to transport vets to the outpatient clinic and designated pick-up points for service to North Chicago VAMC. The majority of veterans transported are senior citizens or disabled.

Risk ID	Risk Description	Control ID	Control Description	Control Objective	Control Owner
VAC. Risk.011	Traffic accidents may happen at any time regardless of how carefully the driver is driving. This puts the driver and other riders at risk of physical harm.	VAC. Ctrl.012	VAC drivers are required to take traffic safety courses at MCC. In case of an emergency, drivers are instructed to stop the vehicle and call 9-1-1.	To provide VAC drivers with the defensive driving skills needed to drive safely	Nathaniel Johnson
VAC. Risk.012	Veterans may have a medical emergency or mental health crisis while getting a ride on a VAC vehicle. This puts the driver and other riders at risk of physical harm.	VAC. Ctrl.013	In case of an emergency, drivers are instructed to stop the vehicle and call 9-1-1. Clients are required to sign an agreement for appropriate behavior for riding on the bus or they will be removed. (12/27/25 - The Superintendent is going to look into possibly requiring CPR & First Aid as well as training for mental health first aid.)	To prepare VAC drivers in case of medical or mental health emergencies	Nathaniel Johnson

**Function: 04 - Indigent Veterans Burial (Discretionary)**

The Superintendent administers the Indigent Veterans Burial program for the County Government.

Risk ID	Risk Description	Control ID	Control Description	Control Objective	Control Owner
VAC. Risk.013	The deceased veteran may have money or assets but the family has taken everything of value so there may be no money left to pay for the veteran's burial.	VAC. Ctrl.014	The VAC will do everything possible to make sure families pay for the decedent's burial if they have funds available.	To prevent paying for the burial of a decedent who has money available to pay for burial	Nathaniel Johnson
VAC. Risk.013	The deceased veteran may have money or assets but the family has taken everything of value so there may be no money left to pay for the veteran's burial.	VAC. Ctrl.015	County Administration can make the final decision regarding if the VAC will pay for burial. VAC administrators for County Administration because the VAC knows what they are looking for and what is needed. Unclaimed bodies are provided by the Coroner's Office. The VAC just needs to provide transportation to the Federal cemetery in Joliet.	To assist County Administration in making a burial decision and protect the burial funds from fraudulent requests	Nathaniel Johnson
VAC. Risk.014	The funeral home may apply for federal grant money to pay for the funeral/burial expenses and may also request the County to pay for the services, resulting in the funeral home receiving double payment.	VAC. Ctrl.015	County Administration can make the final decision regarding if the VAC will pay for burial. VAC administrators for County Administration because the VAC knows what they are looking for and what is needed. Unclaimed bodies are provided by the Coroner's Office. The VAC just needs to provide transportation to the Federal cemetery in Joliet.	To assist County Administration in making a burial decision and protect the burial funds from fraudulent requests	Nathaniel Johnson



**McHenry County, IL  
22 - Veterans Assistance Commission (VAC)  
Department Functions, Risks, and Controls**

**Function: 05 - Selective Service Administration (Discretionary)**

Federal law requires nearly all male U.S. citizens and male immigrants to register at age 18. The VAC will assist young men with registering with the Selective Service Administration. This doesn't happen very often but they will help anyone who comes in and requests help.

Risk ID	Risk Description	Control ID	Control Description	Control Objective	Control Owner
N/A					

**Function: 06 - Dental & Medical Assistance (Discretionary)**

The Dental and Medical Assistance Program assists with the Restorative Dental Program for low-income uninsured veterans. Medical assistance is generally for eyeglasses. No dental or medical services provided for years. The Commission has approved this assistance if the VAC is awarded a grant to cover the costs of this program and can work with MCHD and have MCHD administer the program.

Risk ID	Risk Description	Control ID	Control Description	Control Objective	Control Owner
N/A					

**Function: 07 - General Operations**

**Assess Risks & Changes in Regulations** - Proactive, multi-layered process which involves identifying potential hazards, evaluating their impact, and adapting to shifting legal requirements designed to protect the public interest and ensure organizational compliance.

Risk ID	Risk Description	Control ID	Control Description	Control Objective	Control Owner
VAC. Risk.001	Federal VA rules change and the McHenry County VAC may not be aware of the change, resulting in noncompliance and jeopardizing the ability to help McHenry County veterans. Violations with the Federal VA have a hefty fine (up to \$25k+ or jail time).	VAC. Ctrl.001	The US Federal Gov't restricts what information can be released regarding assistance to veterans. Each Veterans Service Officer (VSO) is required by the Office of General Council to complete 16 hours of training annually and be accredited through the US government. VSOs must take annual training on Federal Tax Information, Personal Identifiable Information, and Protected Health Information. In almost all situations veterans information is restricted to the veteran themselves. Unless a veteran has a signed Release of Information (ROI) in the file, we can not and will not release any information pertinent to the veteran's service, healthcare or financial status. We do require all veterans and family members that are on financial assistance to sign an ROI and MOU that allows us to talk to other social service agencies to determine other assistance being received.	To ensure VAC employees comply with US Federal regulations	Nathaniel Johnson
VAC. Risk.002	Employees may access or release confidential veterans information in desktop or online software without proper authorization.	VAC. Ctrl.002	The VAC Superintendent and Assistant Superintendent complete Open Meetings Training & FOIA Training annually. VAC annual training also includes what Federal tax information can and can't be disclosed, HIPAA, computer security, and County phishing training.  Generally VACs do not get FOIA'd very often unless they are struggling financially. McHenry County's VAC is a financially healthy agency and does not receive many FOIA requests.	To keep private client information confidential	Nathaniel Johnson



**McHenry County, IL  
22 - Veterans Assistance Commission (VAC)  
Department Functions, Risks, and Controls**

**Function: 07 - General Operations - cont.**  
**Assess Conflicts of Interest or Ethical Issues** - Process of identifying, analyzing, and resolving situations where a public employee's private interests could compromise their duty to the public.

<b>Risk ID</b>	<b>Risk Description</b>	<b>Control ID</b>	<b>Control Description</b>	<b>Control Objective</b>	<b>Control Owner</b>
VAC. Risk.20	Conflict of interest may be present without the knowledge of the VAC Commissioner or the Board of VAC.	VAC. Ctrl.22	Staff are required to go through the County's ethics training. Also, staff should be filling out an economic interest form if there is a potential conflict of interest.	To ensure the VAC remains an ethical workplace	Nathaniel (Nate) Johnson

**Technology Access Controls** - Security measures used to ensure only authorized personnel can view or handle sensitive data and systems.

<b>Risk ID</b>	<b>Risk Description</b>	<b>Control ID</b>	<b>Control Description</b>	<b>Control Objective</b>	<b>Control Owner</b>
VAC. Risk.003	Employee passwords may be compromised or software may not be restricted in areas the employee doesn't need for their position and someone may be able to access information they are not authorized to access.	VAC. Ctrl.003	Computer software all requires passwords and can only be accessed through unique user IDs and multi-authentication. The VAC has 3 systems (VBMS, Vetraspec, & Redmane) that they access on a daily basis that are pertinent to the success of their jobs. There is no formal process or audit of individuals accessing these programs because these are need to complete the basic daily requirements of the positions. Access to all programs will be terminated immediately upon termination.	To protect client information through software access restriction and multi-authentication	Nathaniel Johnson
VAC. Risk.003	Employee passwords may be compromised or software may not be restricted in areas the employee doesn't need for their position and someone may be able to access information they are not authorized to access.	VAC. Ctrl.004	Access within software is only what is needed by each specific employee based on the employee's job description or position.  VBMS - Accreditation is specific for each individual, not per VAC office and is managed by the Federal Gov't. The Fed VA provides the access for the software with controls so that higher ranking officials' information can not be accessed unless someone has higher security clearance.	To protect client information through restricted software access	Nathaniel Johnson

**Ethics Training and Preventing Fraud** - Focuses on building a culture of integrity to protect public funds and maintain citizen trust.

<b>Risk ID</b>	<b>Risk Description</b>	<b>Control ID</b>	<b>Control Description</b>	<b>Control Objective</b>	<b>Control Owner</b>
VAC. Risk.019	VAC employees may be committing fraud or may be aware of another employee committing fraud.	VAC. Ctrl.021	VAC staff are required to complete one hour of ethics, one hour of Personally Identifiable Information (PII), and one hour of Health Insurance Portability and Accountability Act (HIPAA) training per year. Employees are encouraged to report suspected fraud to the VAC Superintendent who will then report the suspected fraud to the Commission. Employees are also knowledgeable about their option to report fraud, waste or abuse to the County Auditor.	To provide VAC staff with training on what to do in case of fraud, waste or abuse	Nathaniel Johnson



**McHenry County, IL  
22 - Veterans Assistance Commission (VAC)  
Department Functions, Risks, and Controls**

<b>Function: 07 - General Operations - cont.</b>			
<b>Accounts Payable</b> - Follow purchasing requirements explained in the county's Purchasing Ordinance. Once invoiced, confirm that the invoice details (price, quantity, and items) match what was actually ordered and received. Process the invoice in D365 and submit for Department Head approval and then Auditor's Office final approval.			
<b>Risk ID</b>	<b>Risk Description</b>	<b>Control ID</b>	<b>Control Description</b>
VAC. Risk.006	Information may be entered into the County's financial system (D365) and may not be reviewed before it is processed.	VAC. Ctrl.007	Invoices go to the Office Coordinator & the VAC Clerk and one of them will enter the information into the County's financial system (D365). Invoices are then routed to the Superintendent for final approval. The Superintendent opens up and reviews the invoice and all attached backup to make sure it is all correct in D365.
VAC. Risk.007	Client payments may get lost and be at a higher risk of being cashed or deposited fraudulently.	VAC. Ctrl.008	The Office Coordinator provides a weekly list of outstanding payments to the Superintendent. The invoice date is based on eligibility date which is the date of approval for benefits.
			<b>Control Objective</b> To provide an supervisory review before an invoice is processed for payment
			<b>Control Owner</b> Nathaniel Johnson

<b>Payroll</b> - Highly regulated cycle of calculating, verifying, and distributing compensation to public employees while strictly adhering to statutory laws, civil service rules, and budgetary constraints.			
<b>Risk ID</b>	<b>Risk Description</b>	<b>Control ID</b>	<b>Control Description</b>
VAC. Risk.015	Employees' schedules, especially the 3 hourly employees, may not be entered correctly but are still sent to Payroll for processing.	VAC. Ctrl.016	The VAC has 3 employees who are hourly (front staff) and the remaining staff are salaried. The Office Coordinator (OC) puts everyone's schedules into Kronos. OC also keeps a paper document of everyone's hours worked. When an individual needs to take time off or is working outside of their schedule tour of duty, they notify both of us in an email for verification. At the end of each pay period, the Office Coordinator provides the Superintendent with the time report showing all employees' time. He verifies the time report with the staff schedule and the time off emails he received. The Superintendent provides final approval and then the report is sent to Payroll for processing.
VAC. Risk.016	VAC employees may be taking unapproved time off or taking time off but not having their work schedule in Kronos updated.	VAC. Ctrl.017	All payroll changes are emailed to the Superintendent for approval and then the Supt. emails the Office Coordinator to update the schedule.
VAC. Risk.016	VAC employees may be taking unapproved time off or taking time off but not having their work schedule in Kronos updated.	VAC. Ctrl.018	If salaried employees work through lunch in order to leave early, they need to announce it ahead of time, not just leave early. They should add a document in Kronos and put an explanation for why they didn't take a lunch.
VAC. Risk.017	Multiple employees may take time off at the same time which may be disruptive to the services provided to the clients.	VAC. Ctrl.019	Upcoming time off is tracked in Vetrospect which includes a calendar with all employee info (updated by Office Coordinator).
			<b>Control Objective</b> To ensure employees' hours are correct on the payroll report before sending to Payroll
			<b>Control Owner</b> Nathaniel Johnson
			<b>Control Objective</b> To provide confirmation that all employees' time off is approved
			<b>Control Owner</b> Nathaniel Johnson
			<b>Control Objective</b> To ensure employees work the hours they are scheduled
			<b>Control Owner</b> Nathaniel Johnson
			<b>Control Objective</b> To prepare for employee absences and ensure enough office coverage
			<b>Control Owner</b> Nathaniel Johnson



# McHenry County Veterans Assistance Commission

Regularly Scheduled Meeting April 15, 2026

## BANK SUMMARY FOR VAC FOUNDATION

As of March 31, 2026

American Community Bank & Trust

### McHenry County VAC Foundation

	<b>Balance Brought Forward From 2/27/26:</b>	\$ 79,687.66
3/23/2026	Deposited Bowlers to Veterans Link (Bus Fund)	\$ 2,066.18
3/30/2026	Deposited American Legion Post 291 Auxiliary (Bus Fund)	\$ 300.00
3/31/2026	Direct Deposit Interest	\$ 7.03
	<b>Foundation Balance as of 3/31/26:</b>	\$ 82,060.87
	<b>Portion Dedicated to Bus Fund:</b>	\$6,779.39
	<b>Portion Available to Foundation:</b>	\$ 75,281.48

Authored By John Widmayer 4/7/26



**STATEMENT OF ECONOMIC INTERESTS  
TO BE FILED WITH THE SECRETARY OF STATE  
(5 ILCS 420)**



**INSTRUCTIONS:**

You may find the following documents helpful to you in completing this form:

- (1) federal income tax returns, including any related schedules, attachments, and forms; and
- (2) investment and brokerage statements.

To complete this form, you do not need to disclose specific amounts or values or report interests relating either to political committees registered with the Illinois State Board of Elections or to political committees, principal campaign committees, or authorized committees registered with the Federal Election Commission.

The information you disclose will be available to the public.

You must answer all 7 questions. Certain questions will ask you to report any applicable assets or debts held in, or payable to, your name; held jointly by, or payable to, you with your spouse; or held jointly by, or payable to, you with your minor child. If you have any concerns about whether an interest should be reported, please consult your department's ethics officer, if applicable.

Please ensure that the information you provide is complete and accurate. If you need more space than the form allows, please attach additional pages for your response. If you are subject to the State Officials and Employees Ethics Act, your ethics officer must review your statement of economic interests before you file it. Failure to complete the statement in good faith and within the prescribed deadline may subject you to fines, imprisonment, or both.

**BASIC INFORMATION:**

Name: \_\_\_\_\_

Job title: \_\_\_\_\_

Office, department, or agency that requires you to file this form: \_\_\_\_\_

Other offices, departments, or agencies that require you to file a Statement of Economic Interests form: \_\_\_\_\_

Full mailing address: \_\_\_\_\_

Preferred email address (optional): \_\_\_\_\_

**QUESTIONS:**

1. If you have any single asset that was worth more than \$11,600 as of the end of the preceding calendar year and is held in, or payable to, your name, held jointly by, or payable to, you with your spouse, or held jointly by, or payable to, you with your minor child, list such assets below. In the case of investment real estate, list the city and state where the investment real estate is located. If you do not have any such assets, list "none" below.

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2. Excluding the position for which you are required to file this form, list the source of any income in excess of \$8,700 required to be reported during the preceding calendar year. If you sold an asset that produced more than \$8,700 in capital gains in the preceding calendar year, list the name of the asset and the transaction date on which the sale or transfer took place. If you had no such sources of income or assets, list "none" below.

Source of Income / Name of Asset	Date Sold (if applicable)
_____	_____
_____	_____
_____	_____

3. Excluding debts incurred on terms available to the general public, such as mortgages, student loans and credit card debts, if you owed any single debt in the preceding calendar year exceeding \$11,600 list the creditor of the debt below. If you had no such debts, list "none" below.

List the creditor for all applicable debts owed by you, owed jointly by you with your spouse, or owed jointly by you with your minor child. In addition to the types of debts listed above, you do not need to report any debts to or from financial institutions or government agencies, such as debts secured by automobiles, household furniture or appliances, as long as the debt was made on terms available to the general public, debts to members of your family, or debts to or from a political committee registered with the Illinois State Board of Elections or any political committee, principal campaign committee, or authorized committee registered with the Federal Election Commission.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

4. List the name of each unit of government of which you or your spouse were an employee, contractor, or office holder during the preceding calendar year other than the unit or units of government in relation to which the person is required to file and the title of the position or nature of the contractual services.

Name of Unit of Government	Title or Nature of Services
_____	_____
_____	_____
_____	_____

5. If you maintain an economic relationship with a lobbyist or if a member of your family is known to you to be a lobbyist registered with any unit of government in the State of Illinois, list the name of the lobbyist below and identify the nature of your relationship with the lobbyist. If you do not have an economic relationship with a lobbyist or a family member known to you to be a lobbyist registered with any unit of government in the State of Illinois, list "none" below.

Name of Lobbyist	Relationship to Filer
_____	_____
_____	_____
_____	_____

6. List the name of each person, organization or entity that was the source of a gift or gifts, or honorarium or honoraria, valued singly or in the aggregate in excess of \$600 received during the preceding calendar year and the type of gift or gifts, or honorarium or honoraria, excluding any gift or gifts from a member of your family that was not known to be a lobbyist registered with any unit of government in the State of Illinois. If you had no such gifts, list "none" below.

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7. List the name of any spouse or immediate family member living with the person making this statement employed by a public utility in this State and the name of the public utility that employs the relative.

Name and Relation	Public Utility
<hr/>	<hr/>
<hr/>	<hr/>
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**VERIFICATION:**

"I declare that this statement of economic interests (including any attachments) has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement of my economic interests as required by the Illinois Governmental Ethics Act. I understand that the penalty for willfully filing a false or incomplete statement is a fine not to exceed \$2,500 or imprisonment in a penal institution other than the penitentiary not to exceed one year, or both fine and imprisonment."

Printed Name of Filer: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

If this statement of economic interests requires ethics officer review prior to filing, the applicable ethics officer must complete the following:

**CERTIFICATION OF ETHICS OFFICER REVIEW:**

"In accordance with law, as Ethics Officer, I reviewed this statement of economic interests prior to its filing."

Printed Name of Ethics Officer: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Preferred email address (optional): \_\_\_\_\_

NOTE: This statement is to be filed in the Office of the Secretary of State, Economic Interest Section, Index Department, 111 E. Monroe St., Springfield, IL 62756.

# INSTRUCTIONS FOR COMPLETING THE STATEMENT OF ECONOMIC INTERESTS

Our office only files Statements of Economic Interest for State positions. If you are filing for a county position, contact your county clerk's office.

**In order to protect personally identifying and confidential information, do not include on the Statement of Economic Interests any account numbers, Social Security Numbers, or other confidential information. This Statement of Economic Interests will be published on the Secretary of State's website in a publicly searchable database. In the event that a residential address is requested, use only the name of the city and state to identify the property at issue.**

Frequently used definitions are listed below. Refer to the statute, 5 ILCS 420, for additional definitions when answering questions on the statement.

(5 ILCS 420/1-102.5)

Sec. 1-102.5. "Asset" means, for the purposes of Sections 4A-102 and 4A-103, an item that is owned and has monetary value. For the purposes of Sections 4A-102 and 4A-103, assets include, but are not limited to: stocks, bonds, sector mutual funds, sector exchange traded funds, commodity futures, investment real estate, beneficial interests in trusts, business interests, and partnership interests. For the purposes of Sections 4A-102 and 4A-103, assets do not include: personal residences; personal vehicles; savings or checking accounts; bonds, notes, or securities issued by any branch of federal, state, or local government; Medicare benefits; inheritances or bequests, other than beneficial interests in trusts; diversified funds; annuities; pensions (including government pensions); retirement accounts; college savings plans that are qualified tuition plans; qualified tax-advantaged savings programs that allow individuals to save for disability-related expenses; or tangible personal property.

(Source: P.A. 102-664, eff. 1-1-22.)

Sec. 1-105.6. "Income" means, for the purposes of Sections 4A-102 and 4A-103, pension income and any income from whatever source derived, required to be reported on the filer's federal income tax return, including, but not limited to: compensation received for services rendered or to be rendered (as required to be reported on any Internal Revenue Service forms, including, but not limited to, Forms W-2, 1099, or K-1); earnings or capital gains from the sale of assets; profit; interest or dividend income from all assets; revenue from leases and rentals, royalties, prizes, awards, or barter; forgiveness of debt; and earnings derived from annuities or trusts other than testamentary trusts. "Income" does not include compensation earned for service in the position that necessitates the filing of the statement of economic interests, or investment or interest returns on items excluded from the definition of "asset", or income from the sale of a personal residence or personal vehicle.

(5 ILCS 420/1-104.3)

Sec. 1-104.3. "Creditor" means, for the purposes of Sections 4A-102 and 4A-103, an individual, organization, or other business entity to whom money or its equivalent is owed, no matter whether that obligation is secured or unsecured, except that if a filer makes a loan to members of his or her family, then that filer does not, by making such a loan, become a creditor of that individual for the purposes of Sections 4A-102 and 4A-103 of this Act.

(Source: P.A. 102-664, eff. 1-1-22.)

(5 ILCS 420/1-104.4)

Sec. 1-104.4. "Debt" means, for the purposes of Sections 4A-102 and 4A-103, any money or monetary obligation owed at any time during the preceding calendar year to an individual, company, or other organization, other than a loan that is from a financial institution, government agency, or business entity and that is granted on terms made available to the general public. For the purposes of Sections 4A-102 and 4A-103, "debt" includes, but is not limited to: personal loans from friends or business associates, business loans made outside the lender's regular course of business, and loans made at below market rates. For the purposes of Sections 4A-102 and 4A-103, "debt" does not include: (i) debts to or from financial institutions or government entities, such as mortgages, student loans, credit card debts, or loans secured by automobiles, household furniture, or appliances, as long as those loans were made on terms available to the general public and do not exceed the purchase price of the items securing them; (ii) debts to or from a political committee registered with the Illinois State Board of Elections or political committees, principal campaign committees, or authorized committees registered with the Federal Election Commission; or (iii) a loan from a member of the filer's family not known by the filer to be registered to lobby under the Lobbyist Registration Act.

(Source: P.A. 102-664, eff. 1-1-22.)

Contact your ethics officer, if applicable, for more guidance and instructions on completing the statement.

## MCHENRY COUNTY MEETING DATES

<b>Public Health</b> Last Thursday of the month	<b>Finance Committee</b> First Thursday of the month	<b>County Board</b> Regular-Third Tuesday of the month
Thursday, April 30th 8:30am	Thursday, April 9th 8:30am	Thursday, April 16th 9:00am COW
Thursday, May 28th 8:30am	Thursday, May 7th 8:30am	Tuesday, April 21st 7:00pm Regular
	Thursday, June 4th 8:30am	Thursday, May 14th 9:00am COW
		Tuesday, May 19th 7:00pm Regular
		Thursday, June 11th 9:00am COW
		Tuesday, June 16th 7:00pm Regular

