

**ELYSIAN CITY COUNCIL  
SPECIAL MEETING  
AUDITOR REPORT  
APRIL 11, 2022**

The Elysian City Council met in special session on Monday, April 11, 2022 at City Hall at 5:00 pm.

Roll Call: Mayor Tom McBroom; Councilmembers Robert Houlihan and Dennis Schnoor; City Administrator Lorri Kopischke. Absent: Councilmembers Bryan Suemnick and Derek Westby.

Greg Burkhardt, Auditor, Burkhardt & Burkhardt, presented the 2021 Audit Report. He reported that the City Financial Statements are in order and the results of the audit are positive.

Four recommendations were made:

1. American Rescue Plan Funds – Pass a resolution to elect “standard allowance” for ARPA funds. (Has been implemented.)
2. Internal Control Policy Update – The City’s internal control policies and procedures have not been updated in several years. Due to ongoing changes impacting local governments, management should review their policies to determine if changes are appropriate based on the facts and circumstances of the City’s current operating environment.
3. Deficits in Refuse Fund – The City’s Refuse fund experienced deficits over the past several years. We recommend increasing service charges or approve an interfund transfer to remedy the cash deficit.
4. Electronic Funds Transfer Approval – Our audit procedures discovered electronic payments were not being approved as required by Minnesota Statutes. Management should consider implementing a policy for electronic funds transfers.

On motion by McBroom, seconded by Houlihan, all voting in favor, to accept the 2021 Audit Report as presented.

On motion by McBroom, seconded by Houlihan, all voting in favor, to adjourn the meeting at 5:27 pm.

Approved:

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Tom McBroom, Mayor

Attested:

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Lorri Kopischke, City Administrator