

**ELYSIAN CITY COUNCIL
SPECIAL MEETING
AUDITOR REPORT
APRIL 10, 2023**

The Elysian City Council met in special session on Monday, April 10, 2023 at City Hall at 5:00 pm.

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

Greg Burkhardt, Auditor, Burkhardt & Burkhardt, presented the 2022 Audit Report. He reported that the City Financial Statements are in order and the results of the audit are positive.

The summarized Audit Results include:

Financial Opinion – Unmodified “Clean” Audit Opinion.

Internal Control Over Financial Reporting 1. Material weaknesses * Material audit adjustments. 2.

Significant Deficiencies * Auditor prepared financial statements. * Limited Segregation of Duties.

Minnesota Statutes Legal Compliance Findings 1. Claims and Disbursements (One invoice not paid within the required 30-day timeframe).

Two recommendations were made:

1. 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.
2. Continual 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.

On motion by McBroom, seconded by Suemnick, all voting in favor, to accept and approve the 2022 Audit Report as presented.

On motion by McBroom, seconded by Houlihan, all voting in favor, to adjourn the meeting at 5:39 pm.

Approved:

Tom McBroom, Sr., Mayor

Attested:

Lorri Kopischke, City Administrator