

CITY OF EAGLE RIVER, WISCONSIN

Federal and State Awards

December 31, 2021

CITY OF EAGLE RIVER, WISCONSIN

Table of Contents December 31, 2021

FEDERAL AND STATE AWARDS

Independent Auditors' Report	1 - 3
Schedule of Expenditures of Federal Awards	4
Schedule of Expenditures of State Awards	5
Notes to the Schedules of Expenditures of Federal and State Awards	6
Schedule of Findings and Questioned Costs	7 - 12

ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

Independent Auditors' Reports on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13 - 14
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Independent Auditors' Report

To the City Council
City of Eagle River, Wisconsin

Report on Compliance For Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited City of Eagle River, Wisconsin's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Wisconsin *State Single Audit Guidelines* that could have a direct and material effect on each of City of Eagle River, Wisconsin's major federal and state programs for the year ended December 31, 2021. City of Eagle River, Wisconsin's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Eagle River, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Wisconsin *State Single Audit Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and State Single Audit Guidelines are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Eagle River, Wisconsin and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of City of Eagle River, Wisconsin's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Eagle River, Wisconsin's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Eagle River, Wisconsin's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Wisconsin *State Single Audit Guidelines* will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Eagle River, Wisconsin's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Wisconsin *State Single Audit Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Eagle River, Wisconsin's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Eagle River, Wisconsin's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Wisconsin *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of City of Eagle River, Wisconsin's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Wisconsin *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

To the City Council
City of Eagle River, Wisconsin

Report on Schedules of Expenditures of Federal and State Awards Required by Uniform Guidance and Wisconsin State Single Audit Guidelines

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Eagle River, Wisconsin, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise City of Eagle River, Wisconsin's basic financial statements. We issued our report thereon dated October 13, 2022 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and Wisconsin *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

KerberRose SC

KerberRose SC
Certified Public Accountants
Rhinelander, Wisconsin
October 13, 2022

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Grantor Agency/Federal Program Title	ALN	Pass-Through Agency	Pass-Through Number	(Accrued) Deferred Revenue 1/1/2021	Value or Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/2021	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE								
Water and Waste Disposal Systems for Rural Communities	10.760	Wisconsin Department of Rural Development	N/A	\$ -	\$ 918,084	\$ -	\$ 918,084	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Community Development Block Grant	14.228	Wisconsin Department of Administration	10000-74300	-	227,126	-	227,126	-
U.S. DEPARTMENT OF TREASURY								
Coronavirus State and Local Fiscal Recovery Funds	21.027	Wisconsin Department of Revenue	56600-12100	-	83,316	(46,862)	36,454	-
U.S. DEPARTMENT OF HOMELAND SECURITY								
Disaster Grants - Public Assistance	97.036	Wisconsin Department of Military Affairs	46500-34200	-	38,575	-	38,575	-
TOTAL FEDERAL ASSISTANCE				<u>\$ -</u>	<u>\$ 1,267,101</u>	<u>\$ (46,862)</u>	<u>\$ 1,220,239</u>	<u>\$ -</u>

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2021

<u>Grantor Agency/State Program Title</u>	<u>State I.D. Number</u>	<u>Pass-Through Agency</u>	<u>Pass-Through Entity Identifying Number</u>	<u>(Accrued) Deferred Revenue 1/1/2021</u>	<u>Cash Received (Refunded)</u>	<u>Accrued (Deferred) Revenue 12/31/2021</u>	<u>Total Expenditures</u>	<u>Subrecipient Payment</u>
DEPARTMENT OF NATURAL RESOURCES Aquatic Invasive Species Control	370.678	Direct Program	37000-67800	\$ -	\$ 11,364	\$ -	\$ 11,364	\$ -
DEPARTMENT OF MILITARY AFFAIRS State Disaster Fund	465.365	Direct Program	46500-36500	-	42,646	-	42,646	-
TOTAL STATE PROGRAMS				<u>\$ -</u>	<u>\$ 54,010</u>	<u>\$ -</u>	<u>\$ 54,010</u>	<u>\$ -</u>

The notes to the schedules of expenditures of federal and state awards are an integral part of this schedule.

CITY OF EAGLE RIVER, WISCONSIN
Notes to the Schedules of Expenditures of Federal and State Awards
December 31, 2021

Note 1: Basis of Presentation

The accompanying schedules of expenditures of federal awards and state awards for the City are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The schedules of expenditures of federal awards and state awards include all federal and state awards of the City. Because the schedules present only a selected portion of the operations of the City, they are not intended to and do not present the financial position, changes in net position, or cash flows of the City.

Note 2: Significant Accounting Policies

Expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with expenditures reported in the City's 2021 fund financial statements. Accounts receivable at year-end consists of federal and state program expenditures scheduled for reimbursement to the City in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded City expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The City has not elected to charge a de minimis indirect cost rate of 10% of modified total costs.

Note 3: Oversight Agencies

The federal and state oversight agencies for the City are as follows:

Federal - U.S. Department of Agriculture
State - Wisconsin Department of Military Affairs

Note 4: Indirect Cost Rate

A nonfederal and state entity may have a federal and state negotiated indirect cost rate that is being used for federal and state awards. In general, under 2 CFR 200.414(f), if an entity has never received a negotiated indirect cost rate, the entity may elect to use a 10% de minimis indirect cost rate. Further, 2 CFR 200.510(b)(6) states that the notes to the schedules of expenditures of federal awards and state awards must include whether or not the nonfederal and state entity has elected to use the 10% de minimis indirect cost rate. The City has elected not to use the 10% de minimis indirect cost rate.

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Findings and Questioned Costs
December 31, 2021

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to the financial statements?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None Reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	No
Identification of major federal program:	

ALN	Name of Federal Program
10.760	Water and Waste Disposal Systems for Rural Communities

Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
Auditee qualified as a low-risk auditee?	No

State Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None Reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with State Single Audit Guidelines	No
Identification of major state program:	

State I.D. Number	Name of State Program
465.365	State Disaster Fund

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Findings and Questioned Costs - Continued
December 31, 2021

Section II – Financial Statement Findings

2021-001 Material Account Adjustments

Condition: Throughout the course of performing the audit, certain adjustments were identified and proposed. Management has approved and posted these material adjustments to present fair and accurate financial statements.

Criteria: Management is responsible for maintaining internal controls and maintaining its accounting records in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

Cause: Internal controls did not detect certain adjustments necessary to properly record year-end balances.

Effect: The initial trial balances were misstated.

Recommendation: We recommend that management take steps to ensure that all year-end adjustments are identified and posted for financial reporting purposes.

Management's Response: The City is aware of the reasons for the material account adjustments and has continued to take action to implement procedures for the preparation of year-end adjustments.

Responsible Official: Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated Completion Date: The City intends to work towards resolving this finding for the following year.

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Findings and Questioned Costs - Continued
December 31, 2021

Section II – Financial Statement Findings (Continued)

2021-002 Financial Reporting

Condition: During our audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP.

Criteria: Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).

Cause: Management does not have the required experience and expertise to prepare financial statements. Therefore, management requested that KerberRose SC assist in preparing a draft of the audited financial statements, including the related footnote disclosures. The outsourcing is a result of management's cost/benefit decision to use our accounting expertise rather than incurring this internal resource cost.

Effect: Although the auditors are assisting with the preparation of the financial statements and related footnotes, management of the City thoroughly reviews them and accepts responsibility for their completeness and accuracy.

Recommendation: We recommend that management continues to make this decision on a cost/benefit basis.

Management's Response: The City will continue to contract with an outside audit firm to complete the statements and related notes to comply with GAAP. Management does review and approve the financial statements and management accepts responsibility for the financial statements.

Responsible Official: Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated Completion Date: This finding will not completely resolve itself given the cost/benefit basis the City continues to make.

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Findings and Questioned Costs - Continued
December 31, 2021

Section II – Financial Statement Findings (Continued)

2021-003 Schedules of Expenditures of Federal and State Awards

Condition: The Uniform Guidance and the State Single Audit Guidelines require the City to prepare appropriate financial statements, including the schedules of expenditures of federal and state awards. While the current staff of the City maintain records supporting amounts reported in the schedules of federal and state awards, the City contracts with KerberRose SC to compile the data from these records and assist in the preparation of the single audit report for the City.

Criteria: Having staff with expertise in federal and state financial reporting prepare the City's single audit reports is an internal control intended to prevent, detect and correct a potential misstatement in the schedules of expenditures of federal and state awards, or accompanying notes to the schedules.

Cause: The additional costs associated with hiring staff sufficiently experienced to prepare the City's single audit schedules, including the additional training time, outweigh the derived benefits.

Effect: Although the auditors are assisting with the preparation of the schedules of federal and state awards, management of the City thoroughly reviews the schedules and accepts responsibility for the schedules' completeness and accuracy.

Recommendation: We recommend management and the City Council continue to monitor the transactions and the financial records of the City, including those related to federal and state awards. We also recommend continuing to review the schedules of federal and state awards upon their preparation.

Management's Response: The City is aware of the requirements and will attempt to compile the information necessary in the future.

Responsible Official: Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated Completion Date: This finding will not completely resolve itself given the cost/benefit basis the City continues to make.

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Findings and Questioned Costs - Continued
December 31, 2021

Section II – Financial Statement Findings (Continued)

2021-004 Lack of Segregation of Duties

Condition: Various functions of the City are performed by the same person.

Criteria: Ideal segregation of duties separates of custody of cash, record-keeping and reconciliation of accounting functions.

Cause: City Council and management are responsible for establishing and maintaining internal controls over financial reporting to prevent misstatements in their financial reporting.

Effect: Because of the lack of segregation duties, unauthorized transactions could occur in the City's operations and errors could be undetected.

Recommendation: The accounting duties should be separated as much as possible and compensating controls should be used to compensate for the lack of separation of duties. The Council should rely on its knowledge of the operations of the City.

Management's

Response: The City is aware of the lack of segregation of duties caused by the limited size of its staff. Segregation of duties is enhanced whenever possible and the Common Council assumes an active roll through monthly review of receipt and disbursement transactions and monthly financial statements.

Responsible

Official: Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated

Completion Date: This finding will not completely resolve itself given the cost/benefit basis the City continues to make.

Section III – Federal and State Award Findings and Questioned Costs

There are no findings related to the federal and state awards for the year ended December 31, 2021.

CITY OF EAGLE RIVER, WISCONSIN
Schedule of Findings and Questioned Costs – Continued
December 31, 2021

Section IV – Other Issues

- | | |
|--|-----|
| 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? | No |
|
 | |
| 2. Does the audit report show audit issues (i.e., material non-compliance, non-material, non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Department of Natural Resources | No |
| Department of Military Affairs | No |
|
 | |
| 3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | Yes |

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the City Council
City of Eagle River, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Eagle River, Wisconsin, (City) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 13, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Eagle River, Wisconsin's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Eagle River, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Eagle River, Wisconsin's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002 and 2021-003 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2021-004 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Eagle River, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the City Council
City of Eagle River, Wisconsin

City of Eagle River, Wisconsin's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying *schedule of findings and questioned costs* and *corrective action plan*. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KerberRose SC

KerberRose SC
Certified Public Accountants
Rhineland, Wisconsin
October 13, 2022



Corrective Action Plan

Financial Statement Findings

2021-001 – Material Adjustments – The City is aware there were material adjustments and intends to gain additional understanding and training to reduce the material adjustments.

Responsible Official – Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated Completion Date – The City intends to reduce the material adjustments within the next year.

2021-002 – Financial Reporting – The City is aware that its staff does not have a process to prepare financial statements and related notes in accordance with GAAP. The City will continue to make this decision on a cost/benefit basis and have auditors assist in preparing the financial statements and related notes. Management does review the financial statements and compares to the City's financial records for completeness and accuracy and accepts responsibility for those financial statements.

Responsible Official – Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated Completion Date – This finding will not completely resolve itself given the cost/benefit basis the City continues to make.

2021-003 – Preparation of Schedules of Federal and State Awards – The City will continue to make this decision on a cost/benefit basis and have auditors assist in preparing the schedules of expenditures of federal and state awards while reviewing for completeness and accuracy.

Responsible Official – Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated Completion Date – This finding will not completely resolve itself given the cost/benefit basis the City continues to make.

2021-004 – Lack of Segregation of Duties – The City will continue to make this decision on a cost/benefit basis and will implement mitigating controls to separate duties wherever possible.

Responsible Official – Robin Ginner, Administrator and Kristen Hanneman, Treasurer

Anticipated Completion Date – This finding will not completely resolve itself given the cost/benefit basis the City continues to make.

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