

**ELYSIAN CITY COUNCIL  
SPECIAL MEETING  
AUDITOR REPORT  
APRIL 8, 2024**

The Elysian City Council met in special session on Monday, April 8, 2024 at City Hall at 5:30 pm.

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

Greg Burkhardt, Auditor, Burkhardt & Burkhardt, presented the 2023 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.

There were no Minnesota Statutes Legal Compliance Findings.

Two recommendations were made:

1. Internal Control Policy Update – The City’s internal control policies and procedures have not been updated recently. 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 approving an interfund transfer to remedy the cash deficit.

On motion by Schnoor, seconded by Westby, all voting in favor, to accept and approve the 2023 Audit Report as presented.

On motion by Schnoor, seconded by Westby, all voting in favor, to adjourn the meeting at 5:58 pm.

Approved:

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Dennis Schnoor, Mayor Pro Tem

Attested:

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Lorri Kopischke, City Administrator