



**OFFICE OF AUDITOR OF STATE
STATE OF IOWA**

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NEWS RELEASE

Contact: Michelle Meyer
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FOR RELEASE

May 2, 2022

Auditor of State Rob Sand today released an agreed-upon procedures report on the City of Lansing, Iowa, for the period July 1, 2019 through June 30, 2020. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa.

Sand reported fifteen findings related to the receipt and disbursement of taxpayer funds. They are found on pages 9 through 15 of this report. The findings address issues such as a lack of segregation of duties, errors in the utility reconciliation, disbursements exceeding budgeted amounts, excess TIF collections, and the need to seek legal counsel regarding the relationship between the City and the Lansing Fire Department, Inc. (Non-profit Fire Department). Sand provided the City with recommendations to address each of the findings.

Fourteen of the fifteen findings discussed above are repeated from the prior year. The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

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CITY OF LANSING
AUDITOR OF STATE'S INDEPENDENT REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD
JULY 1, 2019 THROUGH JUNE 30, 2020

City of Lansing



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April 26, 2022

Officials of the City of Lansing
Lansing, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you the agreed-upon procedures report for the City of Lansing, Iowa, for the period July 1, 2019 through June 30, 2020. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Lansing throughout the agreed-upon procedures engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand", written in a cursive style.

Rob Sand
Auditor of State

Table of Contents

		<u>Page</u>
Officials		3
Auditor of State’s Independent Report on Applying Agreed-Upon Procedures		5-7
Detailed Findings and Recommendations:	<u>Finding</u>	
Segregation of Duties	A	9
Reconciliation of Utility Billings, Collections and Delinquent Accounts	B	9
Certified Budget	C	9
Journal Entries	D	10
Transfers	E	10
Financial Condition	F	10
Questionable Disbursement	G	10
Computer System	H	11
Tax Increment Financing (TIF)	I	11
Lansing Fire Department Separately Maintained Records	J	12-14
Monthly City Clerk’s Report	K	14
Annual Financial Report	L	14
Solid Waste Rates	M	15
Revenue Bonds	N	15
	O	15
Staff		16

City of Lansing

Officials

(Before January 2020)

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Michael Brennan	Mayor	Jan 2020
Bruce Revoir (Appointed Nov 2018)	Council Member	Nov 2019
Kyle Walleser (Appointed Jan 2019)	Council Member	Nov 2019
Michael Manning	Council Member	Jan 2022
Justin Shepard	Council Member	Jan 2022
Deborah Volker	Council Member	Jan 2022
Katie Becker	City Clerk/Treasurer	Indefinite
Dan Ellefson	Deputy City Clerk	Indefinite
Rick Zahasky	Attorney	Indefinite

(After January 2020)

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Kyle Walleser	Mayor	Jan 2024
Michael Manning	Council Member	Jan 2022
Justin Shepard	Council Member	Jan 2022
Deborah Volker	Council Member	Jan 2022
Bruce Revoir	Council Member	Jan 2024
Curtis Snitker	Council Member	Jan 2024
Katie Becker	City Clerk/Treasurer	Indefinite
Dan Ellefson	Deputy City Clerk	Jun 2020
Rick Zahasky	Attorney	Indefinite

City of Lansing



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Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and Members of the City Council:

We performed the procedures below, which were established at Iowa Code Chapter 11.6, to provide oversight of Iowa cities. Accordingly, we have applied certain procedures to selected accounting records and related information of the City of Lansing for the period July 1, 2019 through June 30, 2020, including procedures related to the City's compliance with certain Code of Iowa requirements identified below. The City of Lansing's management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and for the City's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The City of Lansing's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report recommendations pertaining to selected accounting records and related information of the City including the City's compliance with certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.
4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances are properly maintained and accurately accounted for.
6. We observed the City's fiscal year 2020 Annual Financial Report to determine whether it was completed and accurately reflects the City's financial information.
7. We scanned investments to determine compliance with Chapter 12B of the Code of Iowa.
8. We scanned depository resolutions, the City's investment policy and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.

9. We scanned debt, including general obligation and revenue bonds/notes, and related transactions for proper authorization and compliance with Chapters 75, 384 and 403.9 of the Code of Iowa and to determine whether the debt and related proceeds and repayments were properly accounted for.
10. We scanned selected tax increment financing (TIF) transactions, including receipts, disbursements and transfers, for compliance and accurate accounting, including compliance with the TIF reporting requirements of Chapter 384.22 of the Code of Iowa.
11. We observed the City's TIF debt certification forms filed with the County Auditor, including requests for collection of reduced TIF amounts and to decertify certain TIF obligations, as applicable, for proper support and compliance with Chapter 403.19(6) of the Code of Iowa.
12. We traced selected receipts to accurate accounting and consistency with the recommended COA.
13. The City had no voter approved levies.
14. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
15. We traced transfers between funds to proper authorization and accurate accounting and determined whether transfers were proper.
16. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
17. We observed the annual certified budget for proper authorization, certification and timely amendment.

Based on the performance of the procedures described above, we identified various findings and recommendations for the City. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of non-compliance were not noted during the performance of the specific procedures listed above.

We were engaged by the City of Lansing's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the City, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Lansing and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Lansing during the course of our agreed-upon procedures engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

A handwritten signature in black ink that reads "Michelle Meyer". The signature is written in a cursive, flowing style.

Michelle B. Meyer, CPA
Director

April 26, 2022

Detailed Findings and Recommendations

City of Lansing

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

- (A) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City’s financial statements. Generally, one individual has control over each of the following areas for the City:
- (1) Cash – handling, reconciling and recording.
 - (2) Investments – recordkeeping, investing and reconciling earnings.
 - (3) Receipts – opening mail, collecting, depositing, recording, reconciling and posting.
 - (4) Disbursements – invoice processing, check writing, mailing, reconciling and recording.
 - (5) Utilities – billing, collecting, depositing and posting.
 - (6) Long-term debt – maintaining records, recording and reconciling.

In addition, there is no surprise count to verify the petty cash fund and the change fund are complete.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the City should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials. Independent reviews of reconciliations should be documented by the signature or initials of the reviewer and the date of the review. In addition, an independent person should perform surprise cash counts to ensure the amount authorized is properly maintained.

- (B) Reconciliation of Utility Billings, Collections and Delinquent Accounts – Although a reconciliation of utility billings, collections and delinquent accounts is prepared, the reconciliation observed had errors which had not been investigated and resolved. In addition, an independent review of the reconciliations is not performed.

Recommendation – Procedures should be established to ensure reconciliations are accurate and variances are resolved. The City Council or other independent person designated by the City Council should review the reconciliations and document the review by signing or initialing and dating the reconciliation.

- (C) Certified Budget – Disbursements during the year ended June 30, 2020 exceeded the amounts budgeted in the public safety function prior to the budget amendment. In addition, disbursements exceeded the amounts budgeted in the culture and recreation function by \$32,667 at June 30, 2020. Chapter 384.20 of the Code of Iowa states, in part, “public monies may not be expended or encumbered except under an annual or continuing appropriation.”

Recommendation – The budget should have been amended in accordance with Chapter 384.18 of the Code of Iowa before disbursements were allowed to exceed the budget.

City of Lansing

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

- (D) Journal Entries – For four journal entries observed, supporting documentation was not provided and there was no evidence of independent review and approval.

Recommendation – Journal entries should be supported. All journal entries should be reviewed and approved by an independent person and the review should be evidenced by the signature or initials of the reviewer and the date of the review.

- (E) Transfers – The City transfers money to and from various funds periodically. For four transfers observed, City Council approval was documented in the City Council meeting minutes; however, the City Council did not pass a resolution approving the transfers. In addition, one transfer was explained as a “budgeted” transfer and was not approved by City Council resolution.

Recommendation – Rule 545-2 of the Iowa Administrative Code requires transfers be passed by resolution and include a clear statement of the reason or purpose for the transfer, the name of the affected funds and the dollar amount to be transferred. The City Council should approve all fund transfers prior to the actual transfer by resolution as required.

- (F) Financial Condition – At June 30, 2020, the Special Revenue, FEMA Fund had a deficit balance of \$177,516.

Recommendation – The City should investigate alternatives to eliminate the deficit balance in order to return the fund to a sound financial position.

- (G) Questionable Disbursement – In accordance with Article III, Section 31 of the Iowa Constitution and an Attorney General’s opinion dated April 25, 1979, public funds may only be spent for public benefit. A certain disbursement was noted we believe may not meet the requirements of public purpose as defined in the Attorney General’s opinion since the public benefits to be derived have not been clearly documented. This disbursement is detailed as follows:

Paid to	Purpose	Amount
Post Prom Committee	After Prom donation	\$ 100

According to the opinion, it is possible for certain disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommendation – The City Council should determine and document the public purpose served by these disbursements before authorizing any further payments. If this practice is continued, the City should establish written policies and procedures, including the requirement for proper documentation.

City of Lansing

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

(H) Computer System – The following weaknesses in the City’s computer system were noted:

The City has not adopted written policies and procedures for:

- (1) Information system security, including password privacy and confidentiality.
- (2) Requiring password changes because the software does not require the user to change logins/passwords periodically.
- (3) Requiring use of strong passwords.
- (4) Ensuring only software licensed to the City is installed on computers.
- (5) Usage of the internet.
- (6) Requiring the use of anti-virus programs on computers.
- (7) Personal use of computer equipment and software.

Also, the City does not have a written disaster recovery plan.

Recommendation – The City should develop written policies addressing the above items in order to improve the City’s control over its computer systems. A written disaster recovery plan should also be developed.

(I) Tax Increment Financing (TIF) – Chapter 403.19 of the Code of Iowa provides a municipality may certify loans, advances, indebtedness and bonds (indebtedness) to the County Auditor which qualify for reimbursement from incremental property tax. The County Auditor provides for the division of property tax to repay the certified indebtedness and provides available incremental property tax in subsequent fiscal years without further certification by the City until the amount of certified indebtedness is paid. In addition, Chapter 403.22 of the Code of Iowa requires TIF funded public improvements related to housing and residential development include assistance for low and moderate income (LMI) family housing. The required LMI is certified as TIF indebtedness to the County Auditor and the TIF receipts are set aside by the City to be used in accordance with Chapter 403.22(2) of the Code of Iowa.

At June 30, 2020, the City had a cash balance of \$75,889 in the Special Revenue, Urban Renewal Tax Increment Fund. The City had no outstanding TIF debt and an unspent balance of LMI set aside of \$45,360 for the year ended June 30, 2020. The remaining balance of \$30,529 represents excess TIF collections.

Recommendation – The City should return the excess fund balance in the Special Revenue, Urban Renewal Tax Increment Fund of \$30,529 to the County Treasurer for reapportionment to the funds of the respective taxing districts in accordance with Chapter 24.21 of the Code of Iowa.

City of Lansing

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

(J) Lansing Fire Department

Chapter 364.16 of the Code of Iowa requires the City to provide for the protection of life and property against fire. This section also states in part, “A City has the same governmental immunity outside its corporate limits when providing fire protection as when operating within the corporate limits.” The City has established a City Fire Department under the City’s Code of Ordinances and has appointed a Fire Chief to head this Department.

Chapter 359.42 of the Code of Iowa requires townships to provide fire protection for the township and Chapter 359.43 allows the township trustees to levy an annual tax for the purpose of exercising its fire protection duties. Chapter 359.42 also allows the township trustees to “contract with a public or private agency under Chapter 28E of the Code of Iowa for the purpose of providing any service or system required or authorized under this section.”

The Lansing Fire Department, Inc. (Non-profit Fire Department) is a private non-profit organization whose purpose, as set out in its articles of incorporation, is to “provide for the protection of persons and property from fire; the prevention of fire by the use of precautionary means and methods and by united efforts to educate the inhabitants of the City of Lansing and vicinity to adopt and recognize safety measures to avoid fire; the study of modern ways and means of efficiently combatting and fighting fire; and the operation as a fire company under the control of the corporate authorities of the City of Lansing, Iowa, and the statutes of the State of Iowa.” The City’s Fire Chief has authority over the non-profit organization.

On July 2, 1962, the City entered into a Fire Protection Agreement with the Rural Fire Protection District. This agreement indicates the Rural Fire Protection District was formed with authority to levy taxes and provide for the purchase of fire equipment and fire protection whereas the City of Lansing has organized and established the Volunteer Fire Department with trained personnel available to operate firefighting equipment and possess established facilities for the housing and care of fire protection.

We noted the following regarding the City’s fire protection services:

- (1) Based on an inspection of the activity of the Non-profit Fire Department bank account, it appears fire protection services are being provided by the Non-profit Fire Department and costs associated with the service run primarily through that account. According to City personnel, most of the fire equipment and the building housing the equipment and the Non-profit Fire Department are owned by the City (however, see (4) below) and the City pays the utilities for the building and related expenses such as gas and insurance for the trucks. However, the Non-profit Fire Department invoices the City for the cost of equipment and other items purchased and for training salaries of the Non-profit Fire Department members. There is no formal, written agreement between the City and Non-profit Fire Department identifying the terms and conditions under which the Non-profit Fire Department is to provide service or the City’s responsibilities under the arrangement. It is also unclear whether the City provides oversight to ensure the funds (i.e., public funds) provided to the Non-profit Fire Department are properly used to accomplish the intended purposes.

The Constitution of the State of Iowa prohibits governmental bodies from making a gift to a private non-profit corporation. Article III, Section 31 of the Constitution of the State of Iowa states “... no public money or property shall be appropriated for local, or private purposes, unless such appropriation, compensation, or claim, be allowed by two thirds of the members elected to each branch of the general assembly.”

City of Lansing

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

We previously requested a letter of advice from the Iowa Attorney General regarding the propriety of a gift to a private non-profit organization. The Iowa Attorney General issued a letter of advice (advice letter) dated April 22, 2008. The advice letter states, in part:

“... I do not believe the City library board may simply donate funds received from private donors to a private non-profit organization to use and invest as the non-profit organization sees fit. Unless the library board retains the ability to oversee expenditures and to demand return of the funds in the event that future trustees do not agree with that delegation of control over the funds, the transaction violates the public purpose and non-delegation principles discussed above. Further, even if safeguards are put in place to assure ongoing oversight and control, I believe that the funds continue to be ‘public funds,’ subject to the deposit and investment standards contained in Code sections 12B and 12C (of the Code of Iowa) and that the funds must be earmarked and spent for the purpose for which the gift was given. A 28E agreement may provide a vehicle to facilitate joint public and private influence over the use of gifts received by a governmental body, by incorporating ongoing public oversight and accountability to the joint undertaking.”

Because a 28E agreement, as described in the advice letter, does not exist, the funds provided to the Non-profit Fire Department continue to be “public funds” subject to the deposit and investment standards of the Iowa Code and subject to the public purpose criteria set out in Article III, Section 31 of the Iowa Constitution.

- (2) Organizations established as 501(c)(3) non-profit corporations are typically created to further charitable pursuits, not to provide a service or act as a vendor in providing a service such as fire protection. Legally separate non-profit organizations typically exist to support a City government in carrying out its responsibility to provide fire protection. These non-profit organizations provide this support by holding various fund raisers and collecting donations to help provide funds to purchase equipment and other items needed by the City to carry out its duties. Funds in these situations flow from the non-profit organization to the City in compliance with the Iowa Constitution which prohibits public funds from being provided to private, non-profit organizations.

The arrangement the City has with the Non-profit Fire Department to provide fire protection services, and not just to support the City in providing that service, is unusual. It is unclear whether a non-profit organization can be established for the noted purpose or whether the non-profit organization is afforded the same immunities in providing the service as a government. In addition, the City’s Fire Chief is in charge of the Non-profit Fire Department, making the lines of authority and responsibilities of the Non-profit Fire Department and the City unclear.

- (3) The City was unable to provide documentation as to how the Rural Fire Protection District was established. The District does not appear to be organized as a non-profit organization and no documents could be located by the Townships or the City to indicate its establishment as a 28E organization or a benefited fire district. Also, the City’s agreement with the District states, “The title to all wheeled equipment will be held by and be in the name of the Lansing Rural Fire Protection District.” This is inconsistent with our discussions with City personnel who indicated the City owns most of the fire equipment, including the fire trucks, and pays the insurance to cover them. It is unclear what the District’s role is in providing fire services for the City.

City of Lansing

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

- (4) The area Townships levy property tax in accordance with Chapter 359.43 of the Code of Iowa to provide for fire service within the Townships. According to City personnel the Township Trustees remit the property tax dollars to the Lansing Rural Fire Protection District. The Rural Fire Protection District then remits the tax dollars over to the Non-profit Fire Department. Again, we were unable to determine how the Lansing Rural Fire Protection District was established or its intended role in providing fire protection. There appears to be no statutory authority under which the Townships are allowed to provide public funds to this organization.

Recommendation – The City should consult legal counsel to determine the validity of the City’s arrangement with the Non-profit Fire Department, a 501(c)(3) non-profit organization, to provide fire protection services, including whether the organization has the proper legal immunities for providing that service, i.e., those same immunities afforded a government providing fire protection services, and under what authority the City provides funding to a private non-profit organization. If the arrangement is proper, the City should enter into a formal, written agreement with the Non-profit Fire Department to clearly identify the roles and responsibilities of each party to the agreement.

Since the City has joined with the Lansing Rural Fire Protection District, the City should determine how the District was established, including whether a separate entity exists and under what authority the Townships provide public funds to the District.

The City should also establish procedures to provide oversight over the Non-profit Fire Department financial activity and review Non-profit Fire Department records to ensure public funds provided to the non-profit organization are properly used to accomplish fire protection and, in a manner, consistent with public purpose criteria.

- (K) Separately Maintained Records – The Meehan Lansing Memorial Public Library maintains a bank account which is separate from the City’s records. The bank account is in the City’s name, and the City receives copies of the monthly bank statements. However, the transactions and resulting balance of this account are not included in the City Clerk’s accounting records or the City’s annual budget and were not reported to the City Council each month. During the year ended June 30, 2020, the City allowed \$1,603.50 of state aid payments to the City to be deposited into this account.

Recommendation – Chapter 384.20 of the Code of Iowa states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose.” In order to comply with this Code section, as well as for better accountability, financial and budgetary control, the financial activity and balances of all City accounts should be included in the City’s accounting records and annual budget and should be reported to the City Council monthly.

- (L) Monthly City Clerk’s Report – The City Clerk’s Monthly financial reports to the City Council included beginning and ending balances and monthly receipts and disbursements. However, the reports did not include transfers between funds or a comparison of actual to budgeted disbursements by function.

Recommendation – To provide better financial information, the monthly reports should include transfers and actual year-to-date disbursements by function compared with budgeted disbursements by function.

City of Lansing

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

- (M) Annual Financial Report – The Annual Financial Report (AFR) submitted for the fiscal year ending June 30, 2020 reported the activity and fund balance for the Special Revenue, City Project Fund as a Permanent Fund. However, the source of funds did not meet the definition of a Permanent Fund. Specific revenue sources restricted or committed to expenditure for specified purposes should be reported as Special Revenue Funds.

Recommendation – The City should ensure all amounts on the AFR are accurately reported.

- (N) Solid Waste Rates – Solid waste rates were not approved by ordinance as required by Chapter 384.84 of the Code of Iowa.

Recommendation – The City should establish all utility rates by ordinance as required by Chapter 384.84 of the Code of Iowa.

- (O) Revenue Bonds – The South Tower water revenue bond resolution requires principal and interest on the water revenue bond to be paid from net revenues set aside in a sinking fund. Payments are to be made into the sinking fund in equal monthly installments on the first day of each month. The City has not established a sinking fund as required.

In addition, the South Tower water revenue bond resolution requires user rates be established at a level which produces and maintains net receipts at a level not less than 110% of the amount of principal and interest on the bonds falling due in the same year. During the year ending June 30, 2020, the City was not in compliance with the net receipts' requirement of the water revenue bond resolution.

Recommendation – The City should comply with the bond resolution by establishing a sinking fund and establishing water user rates at a level which produces net receipts of 110% of the annual principal and interest payments on the bonds.

City of Lansing

Staff

This engagement was performed by:

Michelle B. Meyer, CPA, Director
Jennifer Campbell, CPA, Manager
Suzanne R. Dahlstrom, CPA, Manager
Taylor A. Hepp, Staff Auditor
Silvester K. Rutto, Staff Auditor