



MINUTES OF THE MISSION FINANCE & ADMINISTRATION COMMITTEE

May 4, 2022

The Mission Finance and Administration Committee met at the Powell Community Center and virtually via ZOOM on Wednesday, May 4, 2022. The following Committee members were present: Ken Davis, Trent Boultinghouse, Hillary Thomas, Debbie Kring, Lea Loudon, Mary Ryherd, Ben Chociej and Kristen Inman. Mayor Flora was also present. Councilmember Kring called the meeting to order at 7:40 p.m.

The following staff were present: City Administrator Laura Smith, Deputy City Administrator Brian Scott, Assistant City Administrator/Interim City Clerk Emily Randel, Public Works Director Celia Duran, Public Works Superintendent Brent Morton, Parks & Recreation Director Penn Almoney and Chief Dan Madden.

Public Comments

Councilmember Kring reminded the public they could participate via the chat feature on Zoom. All comments would be visible to the group.

There were no public comments.

Public Presentations

There were no Public Presentations.

Acceptance of the April 6, 2022 Finance and Administration Committee Minutes

Minutes of the April 6, 2022 Finance and Administration Committee Meetings were provided to the Committee. There being no objections or corrections, the minutes were accepted as presented.

Presentation of FY 2021 Audit

Deputy City Administrator Brian Scott reminded the Committee that Kansas statutes require an annual audit of the City's financial statements. The audit for the 2021 fiscal year was conducted by BT&Co. who worked in conjunction with City staff to prepare and audit the comprehensive financial statements being presented for Council consideration.

Mr. Scott then introduced Stacey Hammond and Dusty Wagoner with BT&Co. to review the findings from the FY 2021 Audit. Ms. Hammond discussed with the Committee that the annual audit is conducted in accordance with auditing standards generally accepted in the United States, the "Kansas Municipal Audit Guide," and the standards applicable to financial audits contained in *Government Auditing Standards*. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting

principles used and significant estimates made by management, as well as an evaluation of the overall basic financial statement presentation.

Ms. Hammond discussed the role of the auditors to follow established procedures to achieve reasonable assurance that the City's financial statements are free from material misstatement. They reviewed internal control procedures, accounting policies and significant estimates by management as a part of the process and are pleased to report that the City's financial statements are presented fairly and BT&Co. Was able to issue an unmodified or "clean" audit opinion for the fiscal year ending December 31, 2021.

Mr. Waggoner then reviewed adjusting entries noting that the City's systems identified all required entries to translate the financial statements to a modified accrual basis. He then reviewed their evaluation for any potential inconsistencies between the information presented in the management letter and the statistical section, and was proud to report that there were none identified. He was complimentary of the staff, especially recognizing the efforts of Accounting Manager Debbie Long.

Mr. Scott informed the committee that the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report (ACFR) for the fiscal year ending December 31, 2020. This was the twenty-eighth consecutive year the City received this award, which is earned by publishing an easily readable and efficiently organized ACFR. The report must also satisfy both generally accepted accounting principles and applicable legal requirements. The 2021 ACFR will be submitted to the GFOA review panel for consideration.

Mr. Scott also thanked Accounting Manager Debbie Long and Accountant Joanna Marin for their work in preparing for the 2021 audit and assisting the auditors in completing the review.

Councilmember Boultinghouse inquired how the City's audit findings compared to other municipalities. Ms. Hammond replied that they are generally consistent with many cities, especially those in Johnson County, but the Council still has reason to be proud of the work of the staff throughout the year to maintain excellent financial controls.

Councilmember Kring offered her thanks to both BT&CO and our staff for all their hard work.

City Administrator Laura Smith reminded the Committee that more detail from the 2021 Audit would be shared in the coming weeks as the staff and Council dive into our annual budget discussions.

Young Life Special Event – Friday, June 3, 2022

City Administrator Laura Smith shared with the Committee that Young Life Shawnee Mission has submitted a Special Event Application for an event on Friday, June 3, 2022 from 5-10 p.m. The event will be on City property at 5935 Beverly (Beverly Park) as well as the adjacent parking lot at 5945 Beverly. This is a ticketed fundraising event for Young Life Shawnee Mission, which will



include BBQ, live music and alcohol sales. Young Life successfully conducted a similar event at this location in 2021.

In accordance with City Code, the applicant has received approval for a temporary alcohol permit from the Kansas Department of Revenue for both the park and the parking lot locations. The City will also issue a temporary permit for the event.

Ms. Smith advised that in order to allow for the consumption of alcohol in Beverly Park the City Council must waive the prohibition included in Section 600.040 (b) of the Municipal Code regarding the consumption of alcohol on public property.

Councilmember Davis recommended that the Special Event Application for Young Life Shawnee Mission to host a fundraising event at 5935 and 5945 Beverly on Saturday, June 3, 2022 including a waiver of Section 600.040 (b) of the Municipal Code regarding consumption of alcohol on public property be forwarded to Council for approval. All on the Committee agreed, this will be on the consent agenda.

Milhaven HOA Picnic – Mohawk Park

Assistant City Administrator/Interim City Clerk Emily Randel presented information on the Special Event Permit application recently submitted by the Milhaven Homeowners Association. The Milhaven HOA is wanting to host a neighborhood picnic at Mohawk Park on August 6, 2022 from 4:00 p.m. to 10:00 p.m. Their picnic will include games and a live band and residents can bring their own food and drink.

Ms. Randel advised that as a part of the event the HOA would like to offer residents the option to bring their own alcohol if preferred. Since there will be no exchange of money, including purchasing tickets, no State license is required. However, because the event includes consumption of alcohol on public property (Mohawk Park), according to Section 600.040 (b) of the City Municipal Code, the Council must waive this prohibition for the event to allow the alcohol.

The Milhaven HOA hosted a similar event last year which was a success and resulted in no incidences or problems. As such, Ms. Randel reported that staff is recommending that Council approve the exception.

Councilmember Davis recommended that an exception to allow residents to bring their own alcoholic beverages to Mohawk Park for the Milhaven Family Picnic hosted by the Milhaven Homeowners Association on August 6, 2022 be forwarded to Council for approval. All on the Committee agreed, this will be on the consent agenda.

Discussion Items

Selection of Committee Chair and Vice Chair

Ms. Smith advised the Committee that in accordance with Section 130.010 (B) of the City's Municipal Code, "On an annual basis, on or before the first June Council meeting, the City Council shall vote to elect the chairperson and vice chairperson of the Finance and Administration Committee and the Community Development Committee." The Code provides for Committee Chairs to serve for one year.

There is no Committee discussion or action required at this time. This item will be considered under "New Business" on the May 18, 2022 City Council agenda. Ms. Smith shared the Council Policy 104 which outlines the practices and procedures of the Council Committees was included in the packet. If anyone has questions regarding the appointment of Committee Chairs, she encouraged them to contact her prior to the legislative meeting.

Councilmember Davis advised the members of the Council that since he currently was serving as the Council President, he would not be seeking nomination or appointment to continue as vice chair of the Community Development Committee.

OTHER

Department Updates

Assistant City Administrator/Interim City Clerk Emily Randel provided an update on two special events. The first, the "Summer Sneak Peak" event is scheduled for Thursday, May 5, and staff remains undaunted by the weather. The event will be moving into the south gym with all of the same vendors, fitness demos, etc. Ms. Randel would appreciate any assistance from Council in spreading the word for this new event.

Ms. Randel also reminded the Committee that the city-wide garage sale was coming up on Thursday, Friday and Saturday. This is a long-standing and popular event and staff has promoted the sale locations via the website and on social media.

City Administrator Smith offered a reminder of the City Council/Staff retreat that was scheduled for Saturday May 7. A light breakfast will be available at 8:30 a.m. and the retreat will begin at 9 a.m. It is scheduled for Rooms D&E at the Powell Community Center and she looks forward to spending the day working on future goals and priorities.

Ms. Smith then took the opportunity to recognize outstanding customer service provide this week by Mr. Scott. It was brought to her attention earlier in the week that Brian had gone "above and beyond" to assist a local business in securing a plumbing inspection to ensure they could be open for the weekend. Mr. Brown, the City's Building Official happens to be on vacation, and sometimes in a small organization when there is only one person responsible for certain tasks, things can sometimes be delayed. Brian took the opportunity to call on a private inspector to assist in getting the work done and delivering exceptional customer service for one of our Mission businesses. She thanked Mr. Scott and acknowledged her appreciation for his commitment to customer service.



Ms. Smith also reminded the Committee members that the Council/staff outing to the Johnson County Arts & Heritage Center to see the “*Redlined: Cities, Suburbs and Segregation*” exhibit was scheduled for Wednesday, May 11, 2022 at 3:30 p.m.

Meeting Close

There being no further business to come before the Committee, the meeting of the Finance and Administration Committee adjourned at 8:00 p.m.

Respectfully submitted,

Emily J. Randel
Interim City Clerk