



P.O. Box 352 • 150 S. Bridge St. • Markesan, WI 53946 • P: (920) 398-3031 • F: (920) 398-3991

FINANCE, PERSONNEL & SAFETY COMMITTEE MEETING

Markesan City Hall

February 7, 2023

6:30 PM

AMENDED AGENDA

Call to Order

Roll Call

Citizen's Comments

Emergency Management Report

- Purchase of Replacement Cord Reels

Review and Approval of Vouchers Payable

Police Report & Schedule

- Officer Weber Resignation
- Full-Time Hiring Process

New Business

- Discussion and Action on Single Audit – Johnson Block

Old Business

- Discussion and Action on 2023 Hours for the Part-Time Public Works Employee – Todd Zamzow
- Discussion and Action on CDL for Public Works Director
- Discussion and Action on a Policy for Employee Training Outside of Regular Work Hours
- Discussion and Action on Employee Reviews and Performance Evaluation Criteria

Adjournment

A quorum of the Markesan Common Council may be in attendance at this meeting to gather information about a subject over which they have decision making responsibility. Under Wisconsin Open Meeting Law, this may constitute a meeting of the Common Council pursuant to the Badtke Decision, however, the Council will not take action at this meeting.

Any person requiring special assistance to participate in this meeting should contact the Clerk-Treasurer at 398-3031 at least 24 hours prior to the meeting so appropriate accommodations can be made.

Posted: City Hall
ERGO Bank Post Office
www.markesanwi.gov

Dated February 6, 2023
Elizabeth A Amend, Clerk-Treasurer

February 6, 2023

TO: CLERK-TREASURER
FROM: FINANCE, PERSONNEL & SAFETY COMMITTEE

Please be advised we have reviewed the following vouchers, found them to be in order, and recommend to the Common Council that authorization for payment be approved:

CITY CHECKS: 37618 - 37680	\$ 1,064,980.80
DD #5450 - 5493	\$ 31,319.28
EFT #1321 - 1331	\$ 44,214.95
TOTAL	\$ 1,140,515.03
UTILITY CHECKS: #13083 - 13098	\$ 34,460.29
TOTAL	\$ 34,460.29

With the exception of:

Signed:

City of Markesan
Voucher List

January 4 through February 6, 2023

Num	Date	Name	Memo	Original Amount
EFT-1321	01/13/2023	STATE OF WI HEALTH INS	FEB 2023 HEALTH INS	-21,130.72
EFT-1322	01/16/2023	DELTA DENTAL OF WISCONSIN	SUPPLEMENTAL DENTAL PLAN FEB 2023	-342.38
EFT-1323	01/16/2023	DELTA DENTAL OF WISCONSIN	DELTAVISION FEB 2023	-41.16
EFT-1324	01/17/2023	INTERNAL REVENUE SERVICE	1/13/23 PR	-5,413.46
EFT-1325	01/17/2023	WISCONSIN DEPT. OF REVENUE	1/13/23 PR	-927.07
EFT-1326	01/17/2023	EMPOWER RETIREMENT (WDC)	1/13/23 PR	-790.00
EFT-1327	01/26/2023	CITGO	Jan 2023 Fuel	-1,313.34
EFT-1328	01/31/2023	EMPOWER RETIREMENT (WDC)	1/27/23 PR	-820.00
EFT-1329	01/31/2023	INTERNAL REVENUE SERVICE	1/27/23 PR	-5,300.62
EFT-1330	01/31/2023	WISCONSIN DEPT. OF REVENUE	1/27/23 PR	-917.21
EFT-1331	01/31/2023	WRS (Wisconsin Retirement System)	Jan 2023 Retirement	-7,218.99
			TOTAL EFT PAYMENTS	-44,214.95
DD5450	01/13/2023	Brinkman, Heidi M	Direct Deposit	-96.97
DD5451	01/13/2023	Moore, Kari S	Direct Deposit	-29.09
DD5452	01/13/2023	Amend, Elizabeth A	Direct Deposit	-1,322.54
DD5453	01/13/2023	Behlke, Ryan R	Direct Deposit	-1,326.26
DD5454	01/13/2023	Chisnell, Gerald	Direct Deposit	-138.52
DD5455	01/13/2023	Glover, Valerie	Direct Deposit	-108.05
DD5456	01/13/2023	Heberer, Jeffrey	Direct Deposit	-1,738.87
DD5457	01/13/2023	Heiling, Addie A	Direct Deposit	-72.06
DD5458	01/13/2023	Heiling, Rachel	Direct Deposit	-646.13
DD5459	01/13/2023	Huhndorf, John E	Direct Deposit	-225.79
DD5460	01/13/2023	Knaub, Sharilyn J	Direct Deposit	-252.24
DD5461	01/13/2023	Mace, Matthew R	Direct Deposit	-1,275.92
DD5462	01/13/2023	McLean, Cody	Direct Deposit	-1,481.55
DD5463	01/13/2023	Meyer, Vanessa K	Direct Deposit	-126.06
DD5464	01/13/2023	Overbeck, Nicole M	Direct Deposit	-1,005.64
DD5465	01/13/2023	Pflum, William	Direct Deposit	-1,606.74
DD5466	01/13/2023	Plagenz-Jensen, Karen C	Direct Deposit	-357.16
DD5467	01/13/2023	Pollesch, Owen T	Direct Deposit	-12.72
DD5468	01/13/2023	Stellmacher, Nancy J	Direct Deposit	-268.60
DD5469	01/13/2023	Weber, Tanner J	Direct Deposit	-1,046.25
DD5470	01/13/2023	Wilderman, James H	Direct Deposit	-121.91
DD5471	01/13/2023	Wolf, Christopher N	Direct Deposit	-1,248.60
DD5472	01/13/2023	Zamzow, Todd B	Direct Deposit	-1,254.16
DD5473	01/27/2023	Amend, Elizabeth A	Direct Deposit	-1,259.71
DD5474	01/27/2023	Behlke, Ryan R	Direct Deposit	-1,363.25
DD5475	01/27/2023	Chisnell, Gerald	Direct Deposit	-138.53
DD5476	01/27/2023	DeNell, Linda M	Direct Deposit	-62.79
DD5477	01/27/2023	Glover, Valerie	Direct Deposit	-180.09
DD5478	01/27/2023	Heberer, Jeffrey	Direct Deposit	-1,738.86
DD5479	01/27/2023	Heiling, Addie A	Direct Deposit	-55.10
DD5480	01/27/2023	Heiling, Rachel	Direct Deposit	-739.19

City of Markesan
Voucher List

January 4 through February 6, 2023

DD5481	01/27/2023	Huhndorf, John E	Direct Deposit	-152.38
DD5482	01/27/2023	Krombos, Kailie M	Direct Deposit	-12.37
DD5483	01/27/2023	Mace, Matthew R	Direct Deposit	-1,275.92
DD5484	01/27/2023	McLean, Cody	Direct Deposit	-1,396.50
DD5485	01/27/2023	Meyer, Vanessa K	Direct Deposit	-222.10
DD5486	01/27/2023	Overbeck, Nicole M	Direct Deposit	-818.81
DD5487	01/27/2023	Pflum, William	Direct Deposit	-1,606.75
DD5488	01/27/2023	Plagenz-Jensen, Karen C	Direct Deposit	-674.94
DD5489	01/27/2023	Pollesch, Owen T	Direct Deposit	-14.84
DD5490	01/27/2023	Stellmacher, Nancy J	Direct Deposit	-330.67
DD5491	01/27/2023	Weber, Tanner J	Direct Deposit	-1,011.88
DD5492	01/27/2023	Wolf, Christopher N	Direct Deposit	-1,248.61
DD5493	01/27/2023	Zamzow, Todd B	Direct Deposit	-1,254.16
			TOTAL DIRECT DEPOSIT	-31,319.28
37618	12/30/2022	TAXREFUND	Thiem / Reimb for taxes	3,020.50
37619	01/09/2023	NORSEMEN TRAINING & CONSULTING GROUP	Training	-450.00
37620	01/10/2023	MARKESAN PUBLIC LIBRARY	2023 1st & 2nd Qtr Budget Payments	-34,694.50
37621	01/10/2023	TAXREFUND	Keller / Overpayment on 2022 Taxes	-82.70
37622	01/11/2023	2 SISTERS PIGGLY WIGGLY	2022 Christmas Celebration	-588.04
37623	01/11/2023	CENTURYLINK BUSINESS SERVICES	Pre-pay Invoice	-5.00
37624	01/11/2023	GENERAL ENGINEERING CO., INC.	2024 Project	-17,732.90
37625	01/11/2023	GREEN LAKE COUNTY TREASURER	JAN TAX SETTLEMENT	-238,136.76
37626	01/11/2023	HORICON BANK VISA	Amazon / 1&1 / W&S Phone	-1,179.66
37627	01/11/2023	MARKESAN AUTO, HOME & FARM	Misc Parts / Supplies	-755.97
37628	01/11/2023	MARKESAN DISTRICT SCHOOLS	JAN TAX SETTLEMENT	-233,759.26
37629	01/11/2023	MORAIN PARK TECHNICAL COLLEGE	JAN TAX SETTLEMENT	-18,878.95
37630	01/11/2023	SHELL FLEET	December 2022 Fuel	-924.71
37631	01/11/2023	SONDALLE LAW OFFICE	Dec 2022 Legal Services	-831.25
37632	01/11/2023	THE UNIFORM SHOPPE	Pflum / Pants	-88.95
37633	01/13/2023	GREEN LAKE COUNTY DA-FORENSIC COMP LA	2022 Computer Forensic Lab Contribution	-1,000.00
37634	01/16/2023	KOPPLIN & KINAS CO INC	2022 STREETS PROJ PAY APP 4	-469,584.08
37635	01/16/2023	A-1 ELEVATOR	2023 Annual Service	-516.00
37636	01/16/2023	ACTION APPRAISERS & CONSULTANT	2023 1st Quarter Maintenance	-1,500.00
37637	01/16/2023	AIRGAS USA, LLC	Cylinder Rental	-34.40
37638	01/16/2023	ALLIANT ENERGY/WP&L	Dec '22 - Jan '23 Electric Bills	-3,458.41
37639	01/16/2023	BALLWEG IMPLEMENT	PW Supplies	-46.88
37640	01/16/2023	CHRIS' FLORAL & GIFTS	Panten / Arrangement	-58.00
37641	01/16/2023	ERGO BANK OF MARKESAN	WRS Loan - Payment #56	-320.64
37642	01/16/2023	GENERAL ENGINEERING CO., INC.	Walking Path Communication	-560.00
37643	01/16/2023	HOMAN CHEVROLET BUICK GMC	2013 Silverado / O2 Sensor	-378.70
37644	01/16/2023	SECURIAN FINANCIAL GROUP, INC.	Feb 2023 Life Ins Premium	-110.16
37645	01/16/2023	WASTE MANAGEMENT CORPORATE SERVICES	January 2023 Trash & Recycling	-8,252.52
37646	01/16/2023	SECURIAN FINANCIAL GROUP, INC.	JAN ACCIDENT INS 2023 - 76038	-65.98
37647	01/16/2023	MARKESAN, CITY OF-PETTY CASH	Postage	-21.84
37648	01/17/2023	WEBER, TANNER.	STATE REIMB FOR TANNER WEBER TRAINING	-2,595.38
37649	01/17/2023	MARKESAN WATER & SEWER	Del Utilities for 2020 Taxes / James Jahnke	-272.36

City of Markesan Voucher List

January 4 through February 6, 2023

37650	01/19/2023	MARKESAN CHAMBER OF COMMERCE	2023 Chamber annual meeting	-20.00
37651	01/24/2023	ARAMARK	Jan 2023 Rug Cleaning	-137.94
37652	01/24/2023	BERGEMANN'S AUTOCARE	Lawn Mower / 2019 Dodge	-263.58
37653	01/24/2023	COMMAND CENTRAL	Seals	-41.45
37654	01/24/2023	CUSTOM ANYTHING	555 John St / Fix hole in ceiling	-575.00
37655	01/24/2023	EMC INSURANCE	Property & Liability / Workers Comp	-9,316.24
37656	01/24/2023	GRAND RIVER FIRE DISTRICT	Dec 2022 Incident Charges	-303.00
37657	01/24/2023	GREEN LAKE COUNTY TREASURER	2023 LEADS	-232.00
37658	01/24/2023	RENNERT'S FIRE EQUIPMENT	Tire Repair	-15.00
37659	01/24/2023	VERIZON WIRELESS	Jan - Feb '23 Cell Phone	-97.50
37660	01/24/2023	WE ENERGIES	Dec '22 - Jan '23 Gas Bills	-2,668.86
37661	01/24/2023	WELLS FARGO REMITTANCE CENTER	Google / Heiling - WMCA	-149.00
37662	01/24/2023	WI DEPARTMENT OF JUSTICE	TIME Billing	-231.00
37663	01/26/2023	MARKESAN WATER & SEWER	Del Utilities for 2022 Taxes / Jason Poortenga	-84.19
37664	01/26/2023	PRE-EMPLOYMENT FUND	Jan 2023 Pre Employment / Behike & Weber	-205.12
37665	02/02/2023	TAXREFUND	Grams / Overpayment on 2022 Taxes	-1,257.00
37666	02/06/2023	BERLIN CONSERVATION CLUB	2023 Dues	-30.00
37667	02/06/2023	BRIGHTSPEED	Jan - Feb 2023 Phone / Internet	-419.65
37668	02/06/2023	CENTURYLINK BUSINESS SERVICES	Dec '22 - Jan '23 Phone / Internet	-459.32
37669	02/06/2023	COMPLETE OFFICE OF WISCONSIN	Colored Paper	-73.41
37670	02/06/2023	GENERAL ENGINEERING CO., INC.	2022 & '24 Projects / Building Inspections	-12,096.36
37671	02/06/2023	GOLDEN WEST INDUSTRIAL SUPPLY	Supplies	-526.52
37672	02/06/2023	MARKESAN AUTO, HOME & FARM	Misc. Parts / Supplies	-286.93
37673	02/06/2023	MCLEAN CODY	Reimb / Pizza w/ a Cop	-86.69
37674	02/06/2023	MID-AMERICAN RESEARCH CHEMICAL	Garbage Bags	-265.00
37675	02/06/2023	MID-STATE ORGANIZED CRIME	2023 Membership	-100.00
37676	02/06/2023	ROSS, MICHAEL	Reimb for 2022 X-Mas Party (Food)	-441.74
37677	02/06/2023	SONDALLE LAW OFFICE	Jan 2023 Legal Service	-125.00
37678	02/06/2023	THEDA CARE LABORATORIES	Blood Draw	-42.50
37679	02/06/2023	US POSTMASTER	3 Rolls of Stamps	-189.00
37680	02/06/2023	WIL-KIL PEST CONTROL CO.	2023 Annual Pest Control	-378.30
			TOTAL CHECK PAYMENTS	-1,064,980.80
			TOTAL PAYMENTS	-1,140,515.03

**Markesan Utilities
Voucher List**

January 4 through February 6, 2023

Num	Date	Name	Memo	Original Amount
13083	01/11/2023	CORE & MAIN	Meter Supplies	-335.80
13084	01/11/2023	MARKESAN, CITY OF	Dec 2022 Expense Reimb	-12,442.86
13085	01/11/2023	U.S. CELLULAR	Nov - Dec 2022 Cell Phone / FINAL BILL	-116.84
13086	01/16/2023	ALLIANT ENERGY/WP&L	Dec '22 - Jan '23 Electric Bill	-2,773.80
13087	01/24/2023	DIGGERS HOTLINE, INC.	2023 1st Prepayment Charges	-156.80
13088	01/24/2023	E. & B. SCALE COMPANY	Clean & Certify Ohaus	-125.00
13089	01/24/2023	HUNT'S REPAIR, INC.	2008 Chevy Repair	-106.50
13090	01/24/2023	NESS ELECTRIC, INC	Sewer Plant	-104.13
13091	01/24/2023	WE ENERGIES	Dec '22 - Jan '23 Gas Bills	-751.17
13092	01/26/2023	MARKESAN, CITY OF	Jan 2023 PR Reimb	-15,275.86
13093	02/06/2023	BRIGHTSPEED	Jan - Feb 2023 Phone / Internet	-190.18
13094	02/06/2023	GENERAL ENGINEERING CO., INC.	Research for WWTP	-371.25
13095	02/06/2023	MID-AMERICAN RESEARCH CHEMICAL	Supplies	-454.00
13096	02/06/2023	NORTH CENTRAL LABS, INC.	Supplies	-655.65
13097	02/06/2023	US POSTMASTER	2 Rolls of stamps	-126.00
13098	02/06/2023	USA BLUEBOOK	Steel Toe Boots	-474.45
			TOTAL CHECK PAYMENTS	-34,460.29
			TOTAL PAYMENTS	-34,460.29



P.O. Box 352 • 150 S. Bridge St. • Markesan, WI 53946 • P: (920) 398-2121 • F: (920) 398-8127

Markesan Police Department
William A. Pflum, Chief of Police

Finance, Personnel and Public Safety Committee *Presented on February 7, 2023*

January 2023

Agenda:

**Officer Weber Resignation
Full Time Hiring Process**

Appendix:

- 1. Officer Weber Resignation Letter**

Officer Tanner Weber Resignation

This department has been informed by Officer Tanner Weber that he has accepted a position with the Waunakee Police Department and his last day of work here is 02/12/2023. We want to thank Officer Weber for his service to the City of Markesan and wish him all the best. His resignation letter is included in your packet.

Full Time Hiring Process

This department is conducting interviews over the next couple of days and if a suitable candidate is selected, they will be brought forth before the Common Council on February 14, 2023.

Tanner J Weber
W2372 County Road AW
Randolph, WI 53956

January 24th, 2023

Chief Will Pflum,
150 S. Bridge Street
Markesan, WI 53946

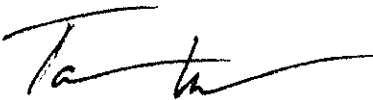
Dear Chief Pflum,

This letter is being written to inform you that I have accepted a full-time position with the Village of Waunakee Police Department. I took their offer via cell phone on January 19th, 2023. I wanted to give you this letter in person, so that is why there is a little delay between then and now. With that, I want to say a couple of things before I leave the City of Markesan Police Department.

First, thank you for allowing me to start my law enforcement career here in the City of Markesan. This kind gesture has not only begun my life in this field but has also shown me many great opportunities. You also paid for me to go through the police academy, which was a great experience where I could represent the City of Markesan and a gesture I will never forget. You took a chance on a hometown kid, wondering whether I would be a good police officer for the time I was employed here, and with that, I thank you. You are the reason I am here in this profession.

Secondly, Sergeant McLean, Officer Behlke, and you have been great to work with and learn from. You guys have influenced me to be a determined officer. I am confident I will take some ideas and practices gained at the City of Markesan to my next job at the Village of Waunakee. Please let me know if you need anything in the future, and I would be more than grateful to help. Again, thank you for everything, and I hope the City of Markesan can find someone to take my role and protect this great community.

Moreover, I am resigning from the role of a police officer with the City of Markesan to move on to a new career path as a police officer with the Village of Waunakee. My last day of employment will be **February 12th, 2023**. This will give you close to three weeks to find someone to take my place in Markesan. Regarding the contract, I have money ready and available to pay for whatever is owed. Please have Betsy give me the amount, and I can get that settled. Also with this letter is the full-time offer from the Village of Waunakee for your reference. Again, thank you for allowing me to work for the Markesan Police Department, and I wish you the best of luck in the future.



Sincerely,
Tanner J. Weber



150 S. BRIDGE ST. • MARKESAN, WI 53946 • 920-398-3031

January 12, 2023

Wisconsin Department of Administration
Division of Energy, Housing and Community Resources
Bureau of Community Development
P.O. Box 7970
Madison, WI 53707-7970

Attn: Angela Davis, Grant Specialist Advanced
Email: angela.davis1@wisconsin.gov

I hereby attest, under penalties of perjury, that during the calendar year ending

December 31, 2022, the City of Markesan has expended **\$750,000 or more** in total federal funds and will

comply with the federal Single Audit Act and the requirements of Uniform Guidance 2 CFR 200.

Rich Slate

Rich Slate, Mayor



February 3, 2023

City of Markesan
75 North Bonson Street
Markesan, WI 53818

We are pleased to confirm our understanding of the services we are to provide to the City of Markesan, Wisconsin for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Markesan, Wisconsin as of and for the year ended December 31, 2022. Accounting principles generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Markesan, Wisconsin's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Markesan, Wisconsin's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedules
- 3) Local Retiree Life Insurance Fund Schedules
- 4) Wisconsin Retirement System Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Markesan's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Operating Revenues and Expenses – Proprietary Funds
- 2) Statement of Change in Non-Lapsing Funds

Audit Scope and Objectives (Continued)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines*.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance and the *State Single Audit Guidelines*, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and the *State Single Audit Guidelines*, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Continued)

Because of the inherent limitation of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk of material misstatement as part of our audit planning:

- Possibility of management override of controls and limited segregation of duties.
- Material audit adjustments required in prior year audit
- Risk of improper revenue recognition
- Auditor assistance is expected in the area of capital asset additions and removals

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and State Single Audit Guidelines, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and *State Single Audit Guidelines*.

Audit Procedures - Internal Control (Continued)

An audit is not designed to provide assurance on internal control or to identify deficiencies or material weaknesses in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Markesan, Wisconsin's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and *State Single Audit Guidelines* require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* for the types of compliance requirements that could have a direct and material effect on each of the government's major programs. For federal and state programs that are included in the Compliance Supplement and *State Single Audit Guidelines*, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement and *State Single Audit Guidelines* identify as being subject to audit. The purpose of these procedures will be to express an opinion on government's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and *State Single Audit Guidelines*.

Other Services

We will also assist in maintaining depreciation schedules, preparing the Data Collection Form, preparing the schedules of expenditures of federal and state awards, preparing the financial statements, and related notes of the City in conformity with accounting principles generally accepted in the United States of America and other guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to maintaining depreciation schedules, preparing the schedules of expenditures of federal and state awards, preparation of Data Collection Form, preparing the financial statements, and related notes, previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal and state awards, and related notes, depreciation schedules, preparing the Data Collection Form, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal and state awards, and related notes, depreciation schedules, and preparing the Data Collection Form and that you have reviewed and approved the financial statements, the schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedules of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedules of expenditures of federal and state awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and *State Single Audit Guidelines*; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements, schedules of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Responsibilities of Management for the Financial Statements and Single Audit (Continued)

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and *State Single Audit Guidelines*, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a separate corrective action plan.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedules of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and *State Single Audit Guidelines*.

You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains, and indicates that we have reported on, the schedules of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and state awards no later than the date the schedule of expenditures of federal and state awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and *State Single Audit Guidelines*; (2) you believe the schedules of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and *State Single Audit Guidelines*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedules of expenditures of federal and state awards.

Responsibilities of Management for the Financial Statements and Single Audit (Continued)

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the website with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

In addition to our audit of the financial statements, we will compile, from information provided by you, the following:

- Annual municipal financial report required by the Department of Revenue (Form C)
- Water annual report required by the Public Service Commission of Wisconsin

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Engagement Administration, Fees, and Other (Continued)

The audit documentation for this engagement is the property of Johnson Block & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Johnson Block & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulators. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Brent Nelson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be billed at our standard hourly rates plus out-of-pocket costs (such as report production, word processing, postage, travel, copies, telephone, etc). Based on preliminary estimates, our fees should approximate the following:

	2022
Audit	
General Fund	\$ 7,900
TIF District #1 (annual activity)	950
Water & Wastewater Utility	7,900
Preparation of DOR Form C	1,450
Preparation of Utility PSC annual report	1,450
Total	\$ 19,650

Please note that the fees quoted above now include additional time required for GASB Statement No. 84 and No. 88. These standards were billed separately in recent audits.

The single audit will be billed at our standard hourly rates. The amount of time needed to complete a single audit depends on the number of programs required to be tested and the overall volume of grant activity. The annual maintenance of a governmental depreciation schedule would be billed at our standard hourly rates. We estimate this to be \$600.

The table above does not include any audit procedures on the library. We estimate our fees to include the library activity within the scope of our audit to be \$1,500-\$3,000. If the library activity is not included in the scope of our audit, we will continue to qualify our opinion on the audited financial statements as we have in prior years.

The Department of Revenue requires submission of a TID Annual Report (PE-300) for each TIF District. We estimate our annual cost to compile and submit the PE-300 reports to be \$700 for each TIF District.

Engagement Administration, Fees, and Other (Continued)

Additional services to comply with any changes in accounting and auditing standards will be billed at our regular hourly rates with any software expenses incurred. We will discuss any new standards with you that become effective during this contract. Most notably, the City will implement GASB Statement No. 87, Leases, for the year ended December 31, 2022. To assist with GASB 87 compliance, many different accounting software packages are available for purchase. Instead of our clients potentially purchasing new software, Johnson Block will be offering a new nonaudit service. This service would include tracking of applicable City leases in a program purchased by Johnson Block and Company, Inc. Our software will make the necessary calculations needed to record the annual GASB No. 87 journal entries.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

The attached Addendums A and B, which are an integral part of this engagement letter, relate to our preparation of the Department of Revenue annual report and the PSC annual report.

Unanticipated Services

Below are services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit services. Bookkeeping services include but are not limited to the following activities:

- Preparation of a trial balance
- Account or bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions)
- Significant additional time spent calculating accruals
- Processing immaterial adjustments through the financial statements requested by management
- Adjusting the financial statements for new activities and new disclosures

Unanticipated ServicesAdditional work resulting from unanticipated changes in your organization or accounting records

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosures

Nonattest and Other Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services including, but not limited to, maintaining the City's depreciation schedule, compiling the PSC annual report, compiling the DOR municipal financial reports, and preparing a draft of your financial statements, schedule of expenditures of federal and state awards, and preparation of the data collection form. We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide. In connection with our performance of any nonattest services, you agree that you will:

- Continue to make all management decisions and perform all management functions including approving all journal entries and general ledger classifications when they are submitted to you.
- Designate employee(s) with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- Evaluate the adequacy and results of the nonattest services we perform.
- Accept responsibility for the results of our nonattest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Reporting

We will issue written reports upon completion of our audit of the City of Markesan's financial statements and Single Audit. Our reports will be addressed to the City Council of Markesan, Wisconsin. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and *State Single Audit Guidelines* report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and *State Single Audit Guidelines*. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City of Markesan, Wisconsin and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the letter and return it to us.

Very truly yours,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.

RESPONSE:

This letter correctly sets forth the understanding of the City of Markesan, Wisconsin.

By: _____ Date: _____
City Clerk-Treasurer

By: _____ Date: _____
Mayor

ADDENDUM A

We will perform the following services:

We will compile, from information you provide, the annual municipal Financial Reports to the Wisconsin Department of Revenue, for the year ended December 31, 2022. Upon completion of the compilation of the annual Financial Report Forms, we will provide the City with our accountant's compilation report. If, for any reason caused by or relating to affairs or management of the City, we are unable to complete the compilation or if we determine in our professional judgement the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Forms to you as a result of this engagement.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

Management's Responsibilities

The City's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that the City complies with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making City personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM B

We will perform the following services:

We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheet of the water utility, an enterprise fund of the City of Markesan, as of December 31, 2022, and the related statement of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2022. Upon completion of the Public Service Commission Annual Report, we will provide the City with our accountant's compilation report. If, for any reason caused by or relating to affairs or management of the City, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States of America.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

Management's Responsibilities

The City's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that the City complies with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making City personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

Employees who sustain work-related injuries or illnesses should inform their Department Head immediately (see additional information in *Section 8: Employee Safety & Wellness/Workplace Injury Reporting* of this handbook). No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for Worker's Compensation coverage as quickly as possible.

Neither the City nor the insurance carrier will be liable for payment of Workers' Compensation benefits for injuries that occur during an employee's voluntary participation in an off-duty recreational, social, or athletic activity sponsored by the City.

The City will permit employees to use sick leave pay for short-term absences caused by occupational injuries which are not compensated for by Worker's Compensation insurance. For Worker's Compensation compensable illness or injury, employees may elect to receive the difference between their normal pay and Worker's Compensation benefits, funded from accumulated sick leave at the rate set forth in *Section 4: Paid Time Off/Sick Leave*.

Expense & Travel Reimbursement

When City employees are required to use their personal vehicles for any City business at the City's request, the City shall reimburse the employee at the current IRS business rate per mile for all miles traveled on behalf of the City. Employees will not be reimbursed for ordinary usage of their own vehicles for such purposes as reporting to work, returning home, etc. Employees are responsible for submitting proper mileage reimbursement forms to the City Clerk-Treasurer's office.

The City encourages attendance at training, conferences or other events which enhance an employee's ability to perform their job duties. Attendance at such events is authorized through the budget process, and by the employee's Department Head. Employees whose travel plans have been approved are responsible for making their own travel arrangements. The City's objectives in authorizing travel to attend these events are to allow arrangements that conserve funds and are within the approved budget for such activities. Employees are expected to limit expenses to reasonable amounts. If a spouse and/or other family members travel with the employee to an authorized event, no expenses attributable to them will be reimbursed by the City.

Authorized travel expenses will only be reimbursed after they are incurred. No travel advances will be issued. Receipts shall be filed with the Clerk-Treasurer five (5) business days of returning, and are required prior to reimbursement. Private vehicles may be used when City vehicles are not available. The standard IRS established business mileage rate, as adjusted from time to time, shall be paid per mile, in addition to any parking or tolls. When travel is completed, employees should submit completed travel expense reports within five (5) business days. Reports should be accompanied by receipts for all individual expenses. Employees should contact their Department Head for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses or any other business travel issues.

When authorized events away from the City require one or more meals which are not included in the event registration, the maximum allowable reimbursement shall be \$9 for breakfast, \$12 for lunch, and \$21 for dinner. Alcoholic beverages will not be reimbursed. If the employee is eligible for reimbursement of more than one meal in a day, the costs may be divided between the meals as desired, as long as the maximum combined total of the types of meals eaten is not exceeded.

Reimbursement of lodging shall be limited to the minimum number of nights required for attendance at the authorized event. For example, if a conference begins on Sunday evening and ends Thursday noon, lodging reimbursement for Sunday through Wednesday night would be allowed. Additional lodging to arrive earlier or stay later and any other expenses related to this decision are personal expenses of the employee and will not be reimbursed. If a family member travels with the employee, lodging reimbursement is limited to the single rate for the room occupied. Any difference in rate is the employee's responsibility.

Any other expenses incurred on behalf of the City by any employee, shall be promptly reimbursed upon receipt of appropriate documentation of the expense by the Clerk-Treasurer, and approval of the expense by the employee's Department Head. This includes expenses incurred in keeping individual licensing current, including Commercial Driver's Licenses (CDL), if the license is required for the employee's current position.

Employees who are involved in an accident while traveling on business must promptly report the incident to their Department Head. Vehicles owned, leased, or rented by the City may not be used for personal use without prior approval. Employees will provide proof of insurance on their vehicles at level required by the State of Wisconsin for all drivers.

Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, as defined in this handbook.

Employee Safety Shoes

Safety shoes, when required for the safe performance of an employee's job duties, shall be subsidized at \$50 per year when proof of purchase is submitted to the Clerk-Treasurer.

Uniforms

Uniforms are not required for public works, water & wastewater, library or administrative departments. Where applicable, appropriate safety apparel shall be worn.

Police Department officers shall wear Department issued uniforms. The City shall provide each full-time officer and each part-time officer with the articles of uniform as listed below, and an annual uniform maintenance allowance of three hundred fifty (\$350.00) dollars per year for full-time employees and one hundred (\$100.00) dollars for part-time employees.

This uniform will be paid by direct bill to the City from the supplier and deducted from the employee's account. The employee may request at any reasonable time to have a verbal or written report on the employee's maintenance remaining for the year.

If at any time while in the performance of his/her duties an employee so damages, destroys, or loses any personal property or department issued uniform items, the City will pay the total cost of such replacement or repair, provided, however, any damage, destruction, or loss was not caused by negligence of the employee.

All employees of the department shall receive an initial issue of fully paid uniforms as follows:

Police Officer (Full-time & Part-time)

- One belt including holster, ammo pouches, radio holder, flashlight holder, handcuff case, glove case, baton case, pepper case and pepper spray
- One department approved firearm
- One winter jacket
- One long-sleeved shirt
- One short sleeved shirt
- One pair pants
- One ballistic vest (full-time officers only)

Department must replace equipment (ballistic vest) according to manufacturer's suggestion at no cost to employee.

Employees must return all equipment, which was initially issued at time of hire, but employee owns clothing and footwear items purchased from uniform maintenance, after termination or retirement from the department.

Employees will be allowed to transfer over any unused uniform allowance to the following year.

All uniform allowance purchases must be approved by the Police Chief prior to being ordered. No purchases made without approval will be paid.

Tuition Reimbursement

The purpose of the Tuition Reimbursement Policy is to assist employees in participating in training experiences that will improve their performance on their current job and to allow for career growth within the City.

Eligibility:

- Any full-time employee of the City in good standing who works 32 hours or more a week or 52 pay periods per year and who has been regularly employed for six (6) consecutive months.
- Determination of employment status is based on the employee's full or part-time status for a majority of the fiscal year.

- Employees requesting Tuition Reimbursement must complete a "Tuition Reimbursement Repayment Agreement" (may be requested from the Clerk-Treasurer's office).
- Excluded are seasonal employees, temporary employees, "Special Employment" employees and employees on medical leave.

Reimbursement Coverage:

- A refund for the cost of tuition, laboratory fees, and other obligatory course fees.
- Tuition reimbursement does not include the cost of books and course supplies.
- Tuition reimbursement shall be limited to \$5,250 per calendar year for courses that are successfully completed for any one full-time employee.
- If an employee receives a grant, scholarship, or any other reimbursement from any other public or private source for a course, the employee is only eligible for reimbursement from the City to the extent that the course costs exceed the reimbursement from other sources.
- All other requirements regarding City policy must be met for eligibility.

Limitations:

- Courses are limited to those that are required by a degree or certificate plan that is approved by the institution and that is on file in the city. This plan must be related to a job title.
- Employees may take job-related courses. Courses that are taken not as part of a degree plan must be related to some active title in the City.
- The amount of tuition reimbursement money available for any given year is limited to the amount appropriated by the Council.
- The employee must remain employed by the City for a period of five (5) years following the reimbursement payment, or will be subject to the schedule of repayment for amounts reimbursed.

(This is for tuition on classes, not CPL?)

Departmental Responsibilities:

- Departments must develop budgets that will fund other training, including courses and training experiences that are required by the job.

Approval:

- Applications will not be accepted more than 45 days prior to the start date of the training. Courses will be approved on a "first come first served" basis based on departmental needs and budget constraints.

Payment:

- Payment is on a reimbursement basis only and only upon presenting proof of successful completion of the course of instruction and proof of payment.
- Claims for tuition reimbursement must be filed with the City Clerk-Treasurer within 60 days of completion of the course.

Cell Phone Reimbursement

Designated employees are expected to be accessible by cell phone during business hours, and for on call and emergency purposes. To facilitate accessibility, designated Department Heads may be issued City owned cell phones. Other designated employees or Department Heads not issued City cell phones and choose to use their personal cell phone for City business will be reimbursed \$20 per month toward the cost of personal cell phone service. Employees that choose the monthly stipend, will be required to sign the Cell Phone Acknowledgment Form that states personal cell phones used for City business are subject to the public records law pursuant to Chapter 19 of the Wisconsin Statutes. Employees receiving the reimbursement are expected to place their cell phone number on file with the Clerk-Treasurer and their Department Head.

3- Month Review

How are you feeling about your position so far?

What about your onboarding process has worked best in getting you to speed?

What new skills have you developed?

How are relationships with your team, city personnel, etc. going?

What can the city do better to help you improve?

6-Month Review

What has gone well so far in the 6 months in your position?

Which goals have you met? i.e. CDL training

How would you describe the status of current projects? i.e. project list

What new skills have you developed?

What skills or tasks do you need to be successful?

How are relationships with your team, city personnel, etc. going?

What can the city do better to support you and the team?

What are your goals for the remainder of the year?

9-Month Review

What has gone well so far in the 9 months in your position?

Which goals have you met?

How would you describe the status of current projects? i.e. project list

What new skills have you developed?

How are relationships with your team, city personnel, etc. going?

What do you foresee not meeting your goals, and why?

Ranking Guide

Exceeds Expectations: Performance exceeds expectations

Meets Expectations: Performance meets expectations

Needs Improvement: Performance may be inconsistent or inadequate on some factors

Below Expectation: Performance is generally and routinely unacceptable.

**City of Markesan
Department of Public Works
Employee Performance Review Form**

Name: _____

Date of Review _____

Date of Hire _____

Type of Review _____

Evaluation of Primary Job Duties

Quantity: Employee produces the appropriate volume of work on a regular basis, completes work on time, and performs extra work when asked.

Exceeds Expectations:

Meets Expectations:

Needs improvement:

Below Expectations:

Work Habits: Employee is reliable, is able to work without direct supervision, complies with policies, and exhibits good common sense.

Exceeds Expectations:

Meets Expectations:

Needs improvement:

Below Expectations:

Work Attitude: Employee accepts and is open to new ideas, responsibility, and new tasks willingly, is adaptable in emergency situations, and demonstrates initiative.

Exceeds Expectations:

Meets Expectations:

Needs improvement:

Below Expectations:

Interpersonal Skills: Employee communicates effectively and appropriately with supervisor, peers, and public.

Exceeds Expectations:

Meets Expectations:

Needs improvement:

Below Expectations:

Supervisory Skills: Employee plans and organizes work for subordinates, motivates staff, communicates effectively with employees and City Council.

Exceeds Expectations:

Meets Expectations:

Needs improvement:

Below Expectations:

Ranking Guide

Exceeds Expectations: Performance exceeds expectations

Meets Expectations: Performance meets expectations

Needs Improvement: Performance may be inconsistent or inadequate on some factors

Below Expectation: Performance is generally and routinely unacceptable.

Review of Project List Provide additional information

Employee Comments

Employee Signature & Date: _____

Supervisor & Date: _____

City Council Member & Date: _____

City Council Member & Date: _____

A. Quality of Work

- Understanding of, and compliance with, Departmental rules, procedures, workflow, policies and operations.
- Understanding own job responsibilities and how they fit into departmental operations.
- Having any special skills required by the department; willingness and initiative taken to acquire additional knowledge and assume new tasks.
- General understanding of departmental operations; knowing when to answer a question and when and how to refer it to someone else.
- Organizational skills; ability to pace workflow and schedule time, timeliness of work.
- Number of complaints or problems received from the public and other department staff due to work errors.

B. Quantity of Work

- Review of Project List

C. Work Habits

- Attendance
- Works independently without requiring constant supervision.
- Willingness to take on extra work when required by circumstances.
- Performs work in such a fashion that the supervisor can rely on the work as accurate and timely.

D. Interpersonal Skills/Customer Service

- Ability to get along with others in the division; ability to avoid or handle minor conflicts without the intervention of the supervisor.
- Consistent attention to and patience with the public; tolerance of diversity; willingness to go out of one's way to assist the public and other employees, a consistently pleasant manner.
- Ability to effectively handle complaints and problems.
- Ability to accept and understand criticism and to take appropriate action to correct and improve performance.

E. Communication

- Employee demonstrates appropriate level of information flow to supervisor, other employees.
- Listening skills, the ability to understand questions and obtain additional information needed to answer correctly.

F. Supervisory Skills (If Appropriate)

- Management skills -- success in planning and organizing work and achieving goals within scheduled time.
- Motivation of employees -- success in gaining cooperation and high levels of performance from employees supervised.
- Development of employees -- success in training employees in skills required for assigned duties as well as providing for flexibility in back-up.