

PUBLIC NOTICE IS HEREBY GIVEN that the following governing body will meet at the date, time, and place herein set out. The tentative agenda for said meeting is as follows:

TENTATIVE AGENDA
ATKINS CITY COUNCIL
CITY HALL – 480 3RD AVENUE
TUESDAY, JULY 22, 2025
6:00 P.M.

1. Call to Order, Roll Call, and Pledge of Allegiance led by Mayor Bruce Visser.
2. Approval of the Agenda by City Council.
3. Citizens' Opportunity to address the Council on any items not on the agenda*:
 - In conformance with the Iowa Open Meetings law, no action or deliberation can occur on items presented during the Citizens' Forum
 - Please walk to the lectern and state your name and address so the Clerk can properly enter it into the record and the subject of your discussion
 - Speakers are encouraged to limit their comments to no more than three (3) minutes
4. Unfinished Business:
5. New Business:
 - A. Request for Proposals for Professional Audit Services:
 - Review and update by Scott Flory, City Administrator
 - **Motion** to approve **Resolution #2025-07-04**, "A Resolution approving proposal from Bohnsack & Frommelt LLP for Professional Audit Services for years ending June 30, 2025-2027" by City Council.
 - Discussion and consideration of motion by City Council.
 - Roll Call vote by Mayor Bruce Visser.
 - B. Appointment of City Clerk/Treasurer:
 - Review of request, Scott Flory, City Administrator
 - **Motion** to approve **Resolution #2025-07-05**, "A Resolution approving the appointment of a City Clerk pursuant to Iowa Code Section 372.13 (3) and Chapter 18 of the City of Atkins Code of Ordinances, 2005, as amended" by City Council.
 - Discussion and consideration of motion by City Council.
 - Roll Call vote by Mayor Bruce Visser.

6. City Administrator's Report:

- Fire Station Building Project Update
- RFP released for Solid Waste, Recycling & Yard Waste Collection

7. Mayor's Report:

8. Consent Agenda:

- Renewal of Special Class "B" Retail Native Wine License for Atkins Family Pharmacy (401 Cardinal Avenue)
- **Resolution #2025-07-06**, "A Resolution approving the 2025 City Contribution to an Employee's High-Deductible Health Savings Account"
- Approval of the July 15th Special City Council meeting minutes
- Approval of the abstract of the bills & claims as submitted
- Approval of the Financials: Treasurer's Report, Bank Reconciliation, Revenue & Expense Report.

9. Other Business:

10. Motion to Adjourn

NEXT REGULAR MEETING – AUGUST 12, 2025 at 6:00 P.M.

This notice is given pursuant to Chapter 21.4 (1) of the Code of Iowa and of the local Rules & Procedures of the Governing Body

**Written comments are welcome in advance of the meeting and may be received at the office of the City Clerk in-person, or by email at: cityclerk@cityofatkins.org at Atkins City Hall, 480 Third Avenue, Atkins, IA 52206. Contact the City Clerk's Office if you plan to speak before the Council on an agenda item and need any special assistance.*

Note: Some members may participate by telephone, per Section 21.8 of the Code of Iowa

RESOLUTION #2025-07-04

**A RESOLUTION APPROVING A PROPOSAL FROM BOHNSACK & FROMMELT LLP
FOR PROFESSIONAL AUDITING SERVICES FOR THE FISCAL YEARS
ENDING JUNE 30, 2025-2027**

WHEREAS, the City of Atkins issued a Request for proposals for Professional Auditing Services for the fiscal years ending June 30, 2025-27; and

WHEREAS, proposals were received from three (3) CPA firms and Bohnsack & Frommelt LLP has been determined to have submitted the highest evaluated proposal based on cost and other factors; and

WHEREAS, the specifications of the RFP include the auditing of the financial statement of the City of Atkins; and

WHEREAS, the final written report will be completed and presented to the City Council not later than January of each year.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Atkins, Iowa that the Professional Audit Services Proposal submitted by Bohnsack & Frommelt LLP is hereby accepted.

BE IT FURTHER RESOLVED that the Mayor or City Administrator and City Clerk are hereby empowered and authorized to execute the Agreement for Professional Auditing Services between the City and Bohnsack & Frommelt on behalf of the City.

PASSED and APPROVED this 22nd day of July, 2025.

Bruce Visser, Mayor

Attest:

Scott Flory, City Administrator/Interim City Clerk

May 20, 2025

REQUEST FOR PROPOSALS (“RFP”)

The City of Atkins, Iowa, (the “City”) is soliciting proposals for audit services beginning with the fiscal year ending June 30, 2025. The City will receive proposals for audit services relating to the annual audit for the three (3) fiscal years ENDING June 30, 2025 through June 30, 2027 (FY25, FY26, and FY27). Included in this Request for Proposals is information relating to the minimum specifications of services, data to be included in the proposal, evaluation criteria, and selected information relating to the entity to be audited.

Sealed proposals will be accepted until 2:00 PM, Central Time, July 17, 2025, at the office of the City Clerk in Atkins, Iowa. If mailed, the proposals should be mailed to:

City of Atkins
480 3rd Avenue
PO Box 171
Atkins, IA 52206

Sealed proposals should indicate, on the outside of the envelope in the lower left-hand corner, that it is a sealed proposal for the FY25 – FY27 audit services. Three (3) hard copies of all proposal materials should be included in the submission, as well as one (1) electronic copy of all materials submitted on a flash drive.

The City of Atkins is in Benton County, Iowa, just 15 minutes west of downtown Cedar Rapids. The City of Vinton is the County seat. The population was 2,056 according to the 2020 Census, but current projections (2023) place it at approximately 2,347 people. The composition of the tax base is more than 90% residential. There are currently just four (4) full-time employees and less than ten (10) regular part-time employees, excluding temporary and seasonal positions.

The City contracts for law enforcement services with the Benton County Sheriff’s office. Additionally, other services such as building inspection services and accounting & payroll support services are also contracted out. The City has a Mayor and five (5) member City Council and an appointed City Administrator.

The City has experienced residential growth and its assessed valuations have been steadily increasing. The re-estimated FY 25 budgeted expenditures, with transfers (as amended), is roughly \$7.8 million and the approved FY 26 expenditures budget is roughly \$7.1 million.

It is anticipated that the contract for services will be awarded at the regular City Council meeting that will occur at 6:00 pm on July 22, 2025. Further information may be obtained from Scott L. Flory, City Administrator.

I. SPECIFIC REQUIREMENTS

1. The City reserves the right to reject any and all proposals received.
2. The City is not bound to accept the lowest priced proposal.
3. Only proposals received at the location described, and in the time-frame given, will be considered.
4. The original and one copy of the contract should be completed and manually signed by a partner of the firm submitting the proposal.
5. The audit shall be performed in accordance with the following:
 - Chapter 11 of the Code of Iowa
 - Generally accepted auditing standards
 - 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 and Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), when applicable.
6. The audit report should conform to:
 - Reporting formats specified by the Auditor of State's (AOS) office.
 - AICPA Audit Guides.
 - Governmental Accounting Standards Board reporting requirements.
 - The requirements of the Single Audit Act Amendments of 1996 Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), when applicable.
7. The fees quoted in your proposal and included in the contract will be the maximum paid per hour and in total, unless an amendment to the contract is completed by both parties.
8. The draft Audit Reports are to be delivered to the Mayor, City Administrator, City Clerk and any staff indicated, by December 1st, so as to provide adequate time for staff review and input prior to finalization.
9. The final Audit Reports are to be presented by the auditing firm to the City Council at a regular City Council meeting no later than the 2nd regular City Council meeting in

January following the end of the fiscal year. This does not have to be an “in-person” presentation.

10. The Audit Reports are to be completed and delivered to the City in both hard copy and electronic form at such a time as will allow them to be included in meeting packets distributed to the City Council. This would typically be by January 10th
11. The Audit Report should include a management letter which includes recommendations related to the financial statements, internal control, accounting systems, and compliance issues.
12. The Audit Report should include a suggested draft of the management discussion and analysis section.
13. Ten (10) bound copies of the Report, including the management letter, will be required to be prepared and reproduced by the firm accepting the contract. An electronic version of the report should also be available to the City.
14. An electronic (PDF) of the report, including the management letter, a detailed per diem audit bill, and a copy of the news release shall be submitted to the Auditor of State at SubmitReports@aos.iowa.gov upon release of the reports to the entity.
15. The Annual Financial Report (“AFR”) is to be prepared as well, and submitted, after approval of the City, prior to its due date of December 1st. In order to facilitate this, it will be required to be completed by September 15th, in order to facilitate review by staff, approval by the City Council, and publication. This shall be priced separately from the price of the audit fee.
16. The term of this agreement is for a period of three (3) fiscal years, subject to the annual review of the City. After the three-year period, the contract may be extended for another three (3) fiscal years if agreed upon by both parties, subject to approval of cost. Termination of the agreement may occur by either party if the requesting party gives the other party notice by February 1st of each year.

II. ITEMS FOR CONSIDERATION

1. The City has worked with the same auditing firm for over 4 years, which is the State of Iowa Auditor’s Office.

2. The City maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the City are prepared on a cash basis.
3. All working papers and reports must be retained, at the selected Auditor's expense, for a minimum of five (5) years after completion of any work provided herein, unless the firm is notified in writing by the City of the need to extend the retention period. City management and their representatives shall be entitled at any time during the contract period to inspect and reproduce such documents as deemed necessary. The Auditor will be required to make working papers available, upon request, to the following parties or their designees:
 - City of Atkins
 - U.S. General Accounting Office
 - Parties designated by the federal or state government or by the City as part of an audit quality review process
 - Auditors of entities of which the City is a recipient or sub-recipient of grant funds.
4. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.
5. The City's audited financial statements can be found on the State Auditor's website.

III. DATA TO BE INCLUDED IN PROPOSAL

In order to simplify the review process and to obtain the maximum degree of comparability, the proposals should include the following items and be organized in the manner specified below.

- A. Letter of Transmittal. A letter of transmittal briefly outlining the proposer's understanding of the work and general information regarding the firm and individuals to be involved is permitted, but not required, if it is limited to not more than two pages. If a transmittal letter is presented, it should clearly set forth the local address of the office of the firm to be performing the work, the telephone number and the name of the contact person.
- B. Table of Contents. Include a table of contents which identifies the material by section, page number and a reference to the following information to be contained in the proposal. If a transmittal letter is not included, please include on the table of

contents the local address of the office to be performing the work, the telephone number and the name of the contact person.

C. Profile of Firm Proposing. 1) State whether the firm is a local, national or international firm and include a brief description of the size of the firm; 2) State whether the firm is in compliance with the registration and permit requirements to engage in the practice of public accounting within Iowa; 3) Provide a list of recent experience auditing cities in Iowa; 4) Indicate the office location that will serve as the primary location from which service is provided to the City; 5) State whether the firm is independent of the entity to be audited in accordance with Government Auditing Standards.

D. Scope of Services and Proposed Project Schedule. 1) Briefly describe your understanding of the scope of services to be provided; and 2) Indicate a proposed time schedule for completing the work, assuming the contract will be issued on the date given in this RFP. Include the approximate dates you would perform fieldwork, office review, and report preparation and the latest delivery date of the final report.

E. Fees & Compensation. 1) Provide the estimated total hours; 2) Provide an all-inclusive maximum fee and out-of-pocket expenses, which will not be exceeded; 3) Provide the frequency and timing of your billing process; 4) The fees quoted in your proposal and included in the contract will be the maximum paid per hour and in total, unless an amendment to the contract is completed by both parties.

F. Qualifications.

1. Describe the recent local office auditing experience in similar types of audits to which the proposal relates. If appropriate, include regional experience in auditing similar types of entities. If desired, it is permissible to include your five largest clients which are not governmental clients.
2. Include resumes of all key professional members who will be assigned to the audit. Resumes should be included for all members of the audit team from the audit partner through at least the on-site in-charge auditor. The resumes should include:
 - a. The amount of experience the individual has had in the auditing profession.
 - b. A summary of similar audits on which the individual has worked.
 - c. A summary of the continuing professional education the individual has had in governmental accounting and auditing during the last two years
 - d. A statement as to whether the individual is independent of the entity, as defined by Government Auditing Standards
3. Describe the firm's policy on notification of changes in key personnel.

4. Provide a listing of or the number of professionals in the office who are experienced in governmental auditing.
5. Describe the availability of individuals within the firm who are primarily involved in governmental auditing and reporting and with whom the audit team may consult.
6. Describe briefly the firm's system of quality control to ensure the audit is adequately performed.

III. EVALUATION CRITERIA

The proposal will be evaluated based upon the following two areas. Therefore, it is important the proposal is responsive to the data requested.

1. Cost:

Overall cost, including out-of-pocket expenses, for performance of the audit.

2. Qualifications:

- a. Organizational structure and size of the firm.
- b. Organizational structure and size of the office which will perform the audit.
- c. Recent experience in similar audits.
- d. Qualifications of the audit team.
- e. Individuals with whom the audit team can consult.
- f. Level of effort, understanding of work and timetable to complete the audit.

Proposal for Audit Services Years Ending June 30, 2025-2027



Presented to:

City of Atkins, Iowa

July 17, 2025



Bohnsack & Frommelt LLP
Certified Public Accountants

www.governmentalservice.com

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July 17, 2025

City of Atkins, Iowa
Attention: City Clerk
480 3rd Avenue, PO Box 171
Atkins, Iowa 52206

We appreciate the opportunity to present City of Atkins with this proposal to provide professional auditing services. Bohnsack & Frommelt LLP is a Certified Public Accounting Firm that specializes in providing public accounting services to government organizations.

Services

As specified in City of Atkins's request for proposal, the following summarizes our understanding of the services to be provided:

Annual audits of City of Atkins for the years ending June 30, 2025 through 2027. The audits will be performed in accordance with the following:

- Auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants.
- The standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- The audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- Chapter 11 and other applicable provisions of the Code of Iowa.

In addition, a management letter will be provided which includes recommendations related to the financial statements, internal control, accounting systems, and compliance issues.

Timely Service

We recognize that providing a completed audit report on a timely basis is important to City of Atkins. Timely information increases the value of the process by providing your Management Team, your Council, and Constituency, with relevant, timely, financial information to evaluate the year and plan for the future. Bohnsack & Frommelt LLP prides itself on meeting timelines set by our clients. We will commit to your timing requirements outlined in City of Atkins's request for proposal.

Government Expertise

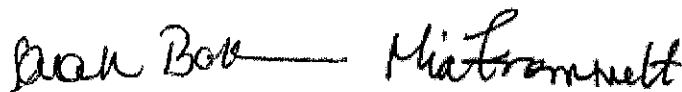
City of Atkins deserves a firm that delivers governmental expertise. The Partners of Bohnsack & Frommelt LLP have invested their entire career in serving governmental entities. This unique focus provides the City with a thirty-year knowledge base of governmental accounting and experience with issues that the City faces. We work side by side with our clients to resolve issues as they arise and encourage our clients to contact us frequently throughout the year with any questions that they may have.

Partner Level Field Team

What sets Bohnsack & Frommelt LLP apart from other firms? The Partners are on-site performing the audit procedures, resolving issues, and providing immediate audit conclusions. The City will work directly with a team of over 60 years of combined service in auditing governments and who dedicated their firm solely to governmental entities. The City will receive answers and audit conclusions as the audit is being performed, not at the end of the process.

Bohnsack & Frommelt LLP will deliver superior, timely service and cutting-edge expertise to City of Atkins through a dedicated certified public accounting practice that focuses solely on the governmental industry. We look forward to working with you to meet your accounting needs. If you have questions regarding this proposal, please contact us. This proposal is a firm and irrevocable for 60 days. Sarah Bohnsack and Mia Frommelt are authorized to make representations for Bohnsack & Frommelt LLP. The audit will be performed out of the Quad City Office, 1500 River Drive, Suite 200, Moline, IL 61265. The contact person will be Sarah Bohnsack, Partner 563.343.9595.

Sincerely,
Bohnsack & Frommelt LLP

The block contains two handwritten signatures in black ink. The signature on the left is 'Sarah Bohnsack' and the signature on the right is 'Mia Frommelt'. Both are written in a cursive, professional style.

Sarah Bohnsack, Partner

Mia Frommelt, Partner

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Independence and License to Practice in Iowa

Independence

Bohnsack & Frommelt LLP hereby certifies it is independent from City of Atkins as the term is defined by Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

While our primary purpose is to serve as your independent certified public accountants, Bohnsack & Frommelt LLP offers many other services you may find useful. Prior to commencing any project, compliance with the above standards and compliance with *Government Auditing Standards* Independence would also be considered. These Standards require:

- Auditors should not perform management functions or make management decisions and
- Auditors should not audit their own work or provide non audit services in situations where amounts or services provided are significant or material to the subject matter of the audit.

Bohnsack & Frommelt LLP has no current professional relationships with the City of Atkins or any of its agencies, its elected or appointed officials and employees that constitute a conflict of interest.

Bohnsack & Frommelt LLP will provide the City written notice of any professional relationships entered into during the period of this agreement.

License to Practice in Iowa

Bohnsack & Frommelt LLP and all professional staff are properly registered and licensed to practice in the State of Iowa. All professional staff also meet the continuing professional education requirements set forth in the U.S. General Accounting Office's *Government Auditing Standards*.

Firm Qualifications and Experience

Bohnsack & Frommelt LLP is a local Certified Public Accounting Firm that specializes in providing public accounting services to government organizations. What differentiates Bohnsack & Frommelt LLP from other firms? Focus, Expertise and Firm Size.

Focus

While there are numerous public accounting firms in the market, those providing governmental accounting and auditing services are not as common since governmental accounting requires specialized training and in-depth knowledge of a separate set of accounting standards from the traditional commercial client. Bohnsack & Frommelt LLP will solely serve governmental entities. Client questions and engagements are addressed timely and not delayed due to the tax season or commercial client load. This focus means the Partners work with many governmental entities throughout the year which invites sharing of ideas and best practices. The Partners of Bohnsack & Frommelt LLP understand internal controls and offer viable solutions to minimize exposure risk to misappropriation. Bohnsack & Frommelt LLP offer their clients expertise and ability to effectively and efficiently apply the accounting standards in order to provide high-value service at a reasonable cost.

Expertise

“What you see is what you get!” Our clients get governmental expertise. The Partners have over 60 years of combined experience serving governmental entities from providing audits to providing national training. Mia and Sarah have served on the AICPA task forces created to address the concerns of the President’s Council on Integrity and Efficiency (PCIE) Report on National Single Audit Sampling Project. Sarah is a former member of the AICPA Government Expert Panel. The Firm is a member of the AICPA Government Audit Quality Center which recognizes and supports firm expertise. The Partners are also Government Finance Officers Association (GFOA) Special Review Program reviewers keeping them abreast of the latest reporting requirements by reviewing governmental reports across the country and providing feedback to the GFOA on the report’s qualification for the Certificate of Excellence Program.

Firm Qualifications and Experience

Firm Size

Expertise is doing the work. Bohnsack & Frommelt LLP has two Partners locally entirely committed to serving the Governmental Industry. This is a larger number of governmental partners than most Firms are able to provide locally. In addition, our approach is unique in that the Partners will be on site during the entire fieldwork and involved from start to finish of each audit. Final reports will be reviewed and delivered timely. The approach is targeted, efficient, and effective for quality products at a rate comparable to staff rates of large firms. Clients will work with expertise and have ready access to our partners at any time. The Firm is comprised of two partners, three managers and eight associates. The partners, managers and four of the staff are currently CPAs. The City's audit will be performed by two partners, one manager and two assistants. The Financial and Compliance Report will be detailed reviewed by each of our partners. The Firm's office is located at 1500 River Drive, Moline, Illinois.

Peer Review

Every three years CPA Firms are required to engage an independent firm to conduct a peer review of its audit and assurance work. A peer review is conducted in accordance with the Standards for Performing and Reporting on Peer Reviews.

Bohnsack & Frommelt LLP received a peer review rating of pass. The quality review included a review of government engagements. The firm's most recent external quality control review report is included in Appendix A.

Bohnsack & Frommelt LLP has not had any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

Bohnsack & Frommelt LLP is a member of the AICPA Governmental Audit Quality Center (GAQC). The Governmental Audit Quality Center promotes the importance of quality governmental audits. The mission of the Governmental Audit Quality Center is to serve as a comprehensive resource provider on governmental audits and create a community of firms that demonstrate their commitment to providing quality services to governmental entities.

Partner, Supervisory and Staff Qualifications and Experience

Continuity of Staff and Professional Contacts

City of Atkins's audit will be led and performed by the Partners of Bohnsack & Frommelt LLP. This unique approach ensures that you maintain continuity of contacts with the Firm and throughout the years that Bohnsack & Frommelt LLP serves your organization. Your team will not be required to spend time training our staff; instead, you will have ready access to experts in the field at all times. We estimate that we would require four hours of the City staff time per day while we are on site at the City.

Consultants and Firm Specialists

Bohnsack & Frommelt LLP believes that the effectiveness and quality of our work product are a direct result of the superior skills of our professional team. Mia Frommelt and Sarah Bohnsack serve on industry and AICPA committees to ensure that not only are we aware of standards but help to draft them. By serving on AICPA and State Government Committees we have developed contacts with State, Federal and AICPA experts to allow us to consult with our peers when issues arise.

The Partners of Bohnsack & Frommelt LLP have assisted our clients in implementing new accounting standards throughout our career. The Firm will work with the City to develop timelines for implementation of new standards, including outlining information needed, accounting advice and disclosure examples and requirements.

Continuing Education

It is the Firm's policy that all professional personnel comply with the continuing professional education requirements of the AICPA, the state Board of Accountancy of each state the Firm is licensed, the AICPA Government Audit Quality Center, the U.S. Government Accountability Office, and other regulatory agencies, if applicable. All Firm personnel are expected to maintain an adequate awareness and understanding of current developments in professional standards.

In accordance with the AICPA Government Audit Quality Center's membership requirements, the Firm Partners participate in the annual Center sponsored webcast on recent developments in governmental auditing.

All professionals annually attend the annual State Auditor's training.

Partner, Supervisory and Staff Qualifications and Experience

Quality Control

Every three years CPA Firms are required to engage an independent firm to conduct a peer review of its audit and assurance work. A peer review is conducted in accordance with the Standards for Performing and Reporting on Peer Reviews. In addition, each attestation engagement at Bohnsack & Frommelt LLP is required to adhere to our System of Quality Control Procedures. Our System of Quality Control Procedures is designed to provide the firm with assurance of performing and reporting in conformity with applicable professional standards, including the Statement on Quality Control Standards Number 8. Our procedures address each of the following elements of quality control:

- Leadership responsibilities for quality within the Firm
- Relevant ethical requirements
- Acceptance and continuation of client relationships and engagements
- Personnel capabilities, competencies and commitment to ethical principles
- Engagement performance
- Monitoring

A critical step is our quality review. Each audit area is performed by a partner and then reviewed by the concurring partner. This approach builds quality into the audit as it is conducted and not deferred until the very end of the engagement. This approach ensures a coordinated approach to serving clients, ensuring quality and timely communication and resolutions of any issues that arise.

Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Engagements

Bohnsack & Frommelt LLP has reviewed governmental reports, assuring that the reports meet both the statutory requirements of state and federal agencies and the highest financial reporting standards. The Partners of Bohnsack & Frommelt LLP are members of the GFOA special review committee. They review governmental reports throughout the year to assess reporting excellence in accordance with the requirements of the Certificate of Achievement Program.

Bohnsack & Frommelt LLP have several clients that meet the prestigious standards of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. In addition, Bohnsack & Frommelt LLP has assisted several clients in obtaining the GFOA Certificate of Achievement for Excellence in Financial Reporting for the first time.

Partner, Supervisory and Staff Qualifications and Experience

Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting Engagements

Annually, Bohnsack & Frommelt LLP works with our clients to help address any comments, if applicable, that may have been received from the GFOA or the ASBO and address new standards to ensure that the highest level of reporting is maintained.

Organization	Contact Information	Phone Number	Years Awarded	GFOA/ASBO
City of Iowa City, Iowa	Nicole Davies, Finance Director	319.356.5085	2018-2024	Yes
City of Bettendorf, Iowa	Jason Schadt, Finance Director	563.344.4116	2024	Yes
City of Muscatine, Iowa	Nancy Lueck, Finance Director	563.264.1550	2015- 2024	Yes
Rock Island-Milan School District #41	Annaka Whiting, Chief Financial Officer	309.793.5900	2015- 2024	Yes
Davenport Community School District	Kevin Posekany, Chief Financial Officer	563.445.5000	2017- 2024	Yes
Pleasant Valley Community School District	Mike Clingingsmith, Finance Director	563.332.5550	2016- 2024	Yes
Waukee Community School District	Sarah Enfield, Chief Financial Officer	515.987.2701	2020-2024	Yes
North Scott Community School District	Jill VanRoeckel, Finance Director	563.285.4147	2015- 2024	Yes
Linn-Mar Community School District	Jon Galbraith, Chief Financial/Operating Officer	319.447.3008	2018- 2024	Yes
Ankeny Community School District	Eric Brown, Chief Financial Officer	515.965.9600	2016- 2024	Yes
United Township High School District #30	Janice Roome, Finance Director	309.752.1622	2019- 2024	Yes
Moline-Coal Valley School District #40	Vincent Gallo, Chief Financial Officer	309.743.1600	N/A	Yes
Southeast Polk Community School District	Kevin Baccam, Executive Director of Business Services	515.967.4294	2014-2024	Yes
Muscatine Community School District	Tom Anderson, Director of Finance and Budget	563.263.7223	2022-2024	Yes

Partner, Supervisory and Staff Qualifications and Experience

Resumes



Sarah Bohnsack, Partner

Sarah Bohnsack is a partner with Bohnsack & Frommelt LLP, a certified public accounting firm specializing in providing services to the governmental industry. She is a Certified Public Accountant and a graduate of Illinois State University with a Bachelor of Science degree in Accounting. Sarah has received her MBA through the University of Iowa.

Sarah began serving the Governmental Industry as an auditor in 1988 and has served the industry throughout her entire career.

Sarah is considered an expert in her field and is often asked to demonstrate her expertise in teaching seminars and workshops nationwide on accounting issues impacting governmental organizations. Sarah has had the honor of being a speaker at a national Government Finance Officers Association (GFOA) convention speaking on practice issues on implementation of recent GASB standards.

Sarah also contributed to the profession by serving on the AICPA State and Local Government Expert Panel. The AICPA State and Local Government Expert Panel is an AICPA group whose purpose is to identify state and local government financial reporting and auditing issues and to work with appropriate bodies for resolution. In her role on this panel, she was involved in conducting liaison activities with the GASB, regulators, such as the GAO and OMB, and the applicable industry associations and assisted in the development of AICPA products and services related to state and local government audits.

Prior to co-founding the Firm, Sarah was an audit partner with one of the nation's largest firms specializing in governmental audits and other consulting services. At her previous firm, she was responsible for co-authoring the firm's governmental manuals and also developed, updated, and provided training internally and nationally to other offices and also the firm's independent network of firms on the governmental template and tools.

Partner, Supervisory and Staff Qualifications and Experience

Sarah Bohnsack, Partner (continued)

Sarah has reviewed governmental reports for over thirty years, assuring that the reports meet both the statutory requirements of state and federal agencies and the highest financial reporting standards. Sarah is a member of the GFOA special review committee. She reviews governmental reports throughout the year to assess reporting excellence in accordance with the requirements of the Certificate of Achievement Program.

Sarah is a member of the Iowa Society of Certified Public Accountants Government Auditing and Accounting Committee for the 2011-2015 years. Sarah served as the Chairperson in 2015.

In addition to her busy professional life, Sarah and her husband, Jay, have six children. As an active parent, Sarah is co-leader of the Rockridge Royals 4-H Club in Rock Island County, the largest club in Rock Island County representing 30 youth. Sarah also serves as President on the board of directors for the Rockridge Booster Organization that provides ancillary funding for academic and athletic initiatives for Rockridge High School students. Sarah is the Junior Achievement Company Connection and annually participates in classroom teaching of the Junior Achievement program.

Sarah is a CPA, is yellow book qualified and is licensed to practice in Illinois, Iowa, Missouri and Kansas and is an active member of the AICPA and GFOA and Illinois and Iowa CPA Society.

A summary of the continuing professional education completed by Sarah in the past three years is included in Appendix B.

Sarah is independent from City of Atkins as defined by *Government Auditing Standards*.

Partner, Supervisory and Staff Qualifications and Experience



Mia Frommelt, Partner

Mia Frommelt is a Partner with Bohnsack & Frommelt LLP, a certified public accounting firm specializing in services to the governmental industry. Mia is a Certified Public Accountant and a graduate of Loras College with a Bachelor of Arts degree in Accounting and a graduate of the University of Iowa MBA program.

Mia began serving the Governmental Industry as an auditor in 1992 and has served the industry throughout her entire career.

Mia has served on AICPA task forces designed to improve the profession's Single Audit practices as well as to assist the AICPA response to Governmental Accounting Standards Board pronouncements. Mia is a member of the Government Finance Officers Association (GFOA) special review committee. In this role, Mia reviews governmental reports throughout the year from across the country to assess reporting excellence in accordance with the GFOA's certificate of achievement program.

Prior to founding the Firm, Mia was an audit partner with one of the nation's largest firms specializing in governmental audits and services. In addition to serving clients, she was a national resource for the firm by developing manuals and training for clients, staff, and other firms. Mia served as a quality control reviewer of governmental engagements for the Midwest region to ensure the audits and reports were performed to meet auditing and financial reporting standards.

Mia, her husband Steve, and four children reside in Atkins, Iowa. Mia is a CPA, yellow book qualified and is licensed to practice in Iowa, Missouri, Illinois, and Kansas. She is an active member in the AICPA and GFOA.

Partner, Supervisory and Staff Qualifications and Experience

Mia Frommelt, Partner (continued)

Mia is a member of the Iowa CPA Society and was a member of the Iowa Society of Certified Public Accountants Government Auditing and Accounting Committee for the 2016 – 2018 years. Mia is also a member of the Illinois CPA Society.

A summary of the continuing professional education completed by Mia in the past three years is included in Appendix B.

Mia is independent from City of Atkins as defined by *Government Auditing Standards*.

Partner, Supervisory and Staff Qualifications and Experience



Holly Green, Manager

Holly Green is a manager with Bohnsack & Frommelt LLP, a certified public accounting firm specializing in services to the governmental industry. She is a Certified Public Accountant. Holly is a graduate of Coe College with a Bachelor of Arts degree in Business and Accounting and a graduate of the University of Iowa MBA program.

Holly began serving the Governmental Industry as an auditor in 1996 and has served the industry throughout her entire career. Holly joined Bohnsack & Frommelt LLP in August of 2012.

Holly was an audit manager with one of the nation's largest firms specializing in governmental audits and services. In addition to serving clients, she was an advisor for new staff and participated in instructing firm training and development. Holly has also been a finance director for a governmental entity where she was responsible for all financial, human resource, information technology, and risk management aspects of the organization.

Holly and her husband Mike and their five children reside in Davenport, Iowa. Girl and Boy Scouts as well as soccer and baseball keep this family busy.

Holly is a CPA, with certificates in both Illinois and Iowa. She is a member of the AICPA and Illinois and Iowa State CPA Societies.

A summary of the continuing professional education completed by Holly is included in Appendix B.

Holly is independent from City of Atkins as defined by *Government Auditing Standards*.

Similar Engagements with Other Government Entities

Governmental Experience

Sarah Bohnsack and Mia Frommelt, the founders of Bohnsack & Frommelt LLP, have over 60 years combined experience providing CPA services to the governmental industry across the Midwest. Prior to creating the Firm, they were partners in one of the largest firms in the country, managing a multi-million-dollar governmental practice which included many cities in the state of Iowa and Illinois. References of current clients similar to City of Atkins are as follows:

Organization	Contact Information	Phone Number	Years of Service	Service	GFOA/ASBO Award
City of Muscatine, Iowa	Nancy Lueck, Finance Director	563.264.1550	9	Audit of Financial Statements, Single Audit	Yes
City of Iowa City, Iowa	Nicole Davies, Finance Director	319.356-5085	7	Audit of Financial Statements, Single Audit	Yes
City of Bettendorf, Iowa	Jason Schadt, Finance Director	563-344-4116	1	Audit of Financial Statements, Single Audit, Preparation of Financial and Compliance Report	Yes
City of Johnston, Iowa	Sarah Swisher, Finance Director	515.278.2344	8	Audit of Financial Statements, Single Audit, Preparation of Financial and Compliance Report	No
City of LeClaire, Iowa	Dennis Bockenstedt, City Administrator	563.289.6004	6	Audit of Financial Statements, Single Audit, Preparation of Financial and Compliance Report	No
City of Eldridge, Iowa	Nevada Lemke, City Administrator	563.285.4841	3	Audit of Financial Statements, Single Audit, Preparation of Financial and Compliance Report	No

Organization	Contact Information	Phone Number	Years of Service	Service	GFOA / ASBO Award
City of Clear Lake, Iowa	Jacob Widman, Finance Director	641.357.5267	10	Audit of Financial Statements, Single Audit, Preparation of Financial and Compliance Report	No
City of West Burlington, Iowa	Angela Moore, Finance Manager	319.752.5451	2	Audit of Financial Statements, Preparation of Financial and Compliance Report	No
City of Wilton, Iowa	Jeff Horne, City Administrator	563.732.2115	3	Audit of Financial Statements, Preparation of Financial and Compliance Report	No

Specific Audit Approach

Our Approach

Our approach to the audit will be tailored specifically to meet the unique aspects of City of Atkins's operations and structure, while delivering our services with uncompromising integrity and absolute quality. We perform efficient, effective and timely audits. The Partners of Bohnsack & Frommelt LLP understand internal controls and offer viable solutions to entities of all size to minimize their exposure risk to misappropriation. We translate our process into qualitative recommendations to improve your administrative practices.

Communication

"No Surprises" is our motto. We provide frequent and timely communication with all stakeholders in the process. As potential issues arise during the course of the audit, we will immediately discuss the issues with you in order to resolve them on a timely basis.

Planning

Our emphasis on planning and communication allow for an efficient audit process. Our planning process includes City of Atkins and the partners of Bohnsack & Frommelt LLP as team members. This process helps us to better identify appropriate risk areas for maximum efficiency of the audit and your time involved. During the planning process, we will provide a listing of information needed to complete the audit. Our practice is to utilize information in your format when available, rather than requesting specific formatting.

Specific Audit Approach

Technology

Bohnsack & Frommelt LLP uses state of the art technology to perform audits and generate financial statements. We have the ability to access audit workpapers remotely. This access gives us the ability to resolve issues or answer your questions from any location at any time. It also gives us the ability to access any workpaper you prepare and begin to work on them. Our software provides us the ability to begin fieldwork, perform confirmation work and set up workpapers remotely. This reduces the time your daily routine is interrupted by focusing audit questions to pertinent, more complex issues.

Testing of Controls

We have in-depth experience in reviewing, documenting and testing internal controls. We draw upon years of experience in serving cities throughout the United States, which allows us to quickly identify improvement opportunities.

Testing internal controls over your major transaction cycles, providing that they are effectively designed is the most effective audit strategy. We utilize sampling techniques that center on compliance and control testing as outlined by the AICPA. We will document your internal control system and then test each system to ensure they are functioning as designed. The transaction cycles normally tested include the following:

- Expenditure cycle
- Revenue cycle
- Payroll cycle
- Capital asset system
- Budgeting system
- Financing system

We will test automated controls over the City's computing environment to test for application security administration, access controls and physical environment controls to determine if they are in place and functioning as designed.

Specific Audit Approach

Substantive Testing

Based on the information obtained from testing of controls established above, the amount and nature of substantive testing required may be reduced to the extent that the transaction cycles are effectively designed and functioning appropriately. Bohnsack & Frommelt LLP designs each audit area based on the overall risk analysis and the results of our control testing. This approach includes a combination of detailed sampling and confirmation of balance sheet accounts or predictive analytical testing related to revenues and expenses. Audit samples are based on the audit risk assigned to the account balance, volume of population and frequency the City performs the applicable controls. We use techniques outlined by the AICPA. Our emphasis on controls reduces duplicative verification efforts and the associated time and costs. We believe that our approach not only provides assurance that the numbers are correct but will also identify changes in processes that could result in a more integrated and effective organization.

Significant Audit Areas

Significant audit areas are identified during risk assessment and planning. In addition to internal controls and information technology assessment, we anticipate some of the areas to include the following:

- Cash and investments – We will confirm cash and investment balances for existence and perform investment income analytics.
- Receivables and revenues – We will confirm federal and state revenues and receivables. We will perform predictive analytics on enterprise fund user fees and other local revenue sources.
- Capital assets – We will perform substantive testing on capital assets by tracing to source documentation. We will test completeness of capital assets by reviewing capital outlay and repairs and maintenance accounts.
- Accounts payable and accruals – We will review subsequent payments and unpaid invoices to assure that cutoff of expenses between years is correct. We will rely on actuarial valuations for other post-employment benefits and pensions and perform substantive testing on census data.
- Long-term debt – We will confirm payments of long-term debt and test for compliance with covenants if applicable.

Specific Audit Approach

- Expenditures – We will perform predictive analytics on expenditure balances based on actual expenditure to budget and actual expenditure to prior year expenditure.
- Payroll – We will analytically review payroll expenditures based on key factors such as full-time certified equivalent, etc. During the control testing procedures on payroll, we will select files to assure that documentation over pay rates, and benefits are appropriate.
- Laws and Regulations – Compliance with laws and regulations is tested in each significant audit area by determining if transactions comply with policies and agreements and if transactions comply with state of Iowa statutes.
- Required disclosures – Accounting research and necessary procedures must be applied to ensure that all required disclosures are made for the various financial statement amounts and corresponding activities. Bohnsack & Frommelt LLP will ensure that required disclosures are audited and included within the report.

Management Letter

We consider the report to management a significant responsibility of the audit process. Our responsibilities include:

- Identifying opportunities to enhance the City's system of internal controls and processes
- Recommending detailed opportunities and strategies for the City to address internal control deficiencies identified above
- Discussing of all items as they arise during the audit process
- Preparing a draft management letter for clarification of understanding and discussion

In addition, we will advise you of any new accounting pronouncement that has been issued and indicate its potential impact to the City.

Specific Audit Approach

Uniform Guidance Compliance Audit

If the City expends \$750,000 or more in federal award programs in a fiscal year, the City is required to undergo a Single Audit. If this occurs, we will audit the schedule of federal expenditures through confirmation with federal and state grantors and substantively testing expenditure grant reporting.

Uniform Guidance Compliance Audit

We will inquire of City of Atkins personnel and refer to grant agreements to determine the nature and extent of Uniform Guidance testing. We will determine the major programs in accordance with audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We determine the direct and material compliance elements of the major programs and test controls and compliance of the compliance elements according to the federal requirements as prescribed by the Office of Management and Budget and the specific grant award.

Audit Conclusion

We consider timeliness of the report delivery to be of primary concern. Late, untimely information is of little use to management and the Council as well as all other stakeholders of the City. We will commit to your deadlines for delivery of the report. We are available to present the audited financial statements and other deliverables at the conclusion of the audit process at no additional cost to the City. Our industry specialization allows us to present the audit results in the context of what is occurring in your industry and in anticipation of emerging industry trends and accounting standards.

Specific Audit Approach

Proposed Project Schedule

The level of staff and number of hours to be assigned to each proposed segment of the engagement are as follows:

Employee Classification	Planning	Internal Controls	Final Fieldwork	Financial Statement Review
Partner	10	10	60	20
Manager	5	5	30	10
Staff	10	40	100	-

Specific Audit Approach

Proposed Project Schedule

<u>Phase</u>	<u>Potential Timing</u>
Planning and meeting with City Team	July
Internal control documentation and testing	August
Preliminary Fieldwork	August
Final fieldwork and review	August
Draft report reviews	November
Final report and management letters	January

Our goal is to exceed your expectations. Timing of any phase of the audit can be revised to best meet your needs and timeline schedule.

Identification of Anticipated Potential Audit Problems

There are no anticipated potential audit problems. We are prepared to work with the City to implement new standards and do not anticipate the implementation to be considered an audit problem.

Fees and Compensation

At Bohnsack & Frommelt LLP our goal is to offer our clients expertise and the ability to effectively and efficiently apply the auditing standards in order to provide high-value service at a reasonable cost. Our goal is to exceed your expectations. We recognize that engaging an independent CPA Firm is an important investment. We work side by side with our clients to resolve issues as they arise and encourage our clients to contact us frequently throughout the year with any questions that they may have. We consider this time an investment in the relationship and do not bill for routine calls and questions throughout the year.

Fees for the City audit:

June 30, 2025	Hours	Quoted Hourly Rates	Total
Partners	100	110	\$ 11,000
Manager	50	100	5,000
Staff	150	60	9,000
Total for services described in RFP	300		\$ 25,000
Out-of-pocket expenses	--		--
Completion of the Annual Financial Report	--		1,000
Total all-inclusive cost for FY 2025 audit	300		\$ 26,000

June 30, 2026	Hours	Quoted Hourly Rates	Total
Partners	100	120	\$ 12,000
Manager	50	100	5,000
Staff	150	60	9,000
Total for services described in RFP	300		\$ 26,000
Out-of-pocket expenses	--		--
Completion of the Annual Financial Report	--		1,000
Total all-inclusive cost for FY 2026 audit	300		\$ 27,000

Fees and Compensation

June 30, 2027	Hours	Quoted Hourly Rates	Total
Partners	100	120	\$ 12,000
Manager	50	105	5,250
Staff	150	65	9,750
Total for services described in RFP	300		\$ 27,000
Out-of-pocket expenses	--		--
Completion of the Annual Financial Report	--		1,000
Total all-inclusive cost for FY 2027 audit	300		\$ 28,000

Appendix A: External Quality Control Review Report



Report on the Firm's System of Quality Control

To the Partners of Bohnsack & Frommelt LLP and the
Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bohnsack & Frommelt LLP (the firm) in effect for the year ended February 29, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bohnsack & Frommelt LLP in effect for the year ended February 29, 2024 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bohnsack & Frommelt LLP has received a peer review rating of *pass*.

Kerber Rose, SC

May 9, 2024

Appendix B: Continuing Education Courses

Sarah Bohnsack
Continuing Education
CPA Home State: Illinois

	Total Hours	Date
2024		
Iowa Governmental Roundtable	7	5/14/2024
Iowa Governmental Audits- Local Government Update	4	5/13/2024
School Districts and Related Single Audit Report Review	8	12/11/2024
Annual Governmental GAAP Update	4	12/5/2024
AICPA A&A Focus	1	11/13/2024
Regulatory Ethics	2	11/11/2024
AICPA A&A Focus	1	7/10/2024
School District Auditing and Reporting Webinar	4	6/26/2024
AICPA A&A Focus	1	6/12/2024
2024 State and Local Government Audit Planning	2	5/15/2024
2024 Annual GAQC Webcast	2	5/9/2024
AICPA A&A Focus	1	5/8/2024
Government Conference Springfield 2024	8	5/1/2024
Risk Assessment Under SAS No. 145	2	4/24/2024
AICPA A&A Focus	1	4/3/2024
Implementing the Risk Assessment Standards in Your State and Local Government Financial Statement Audits	2	2/22/2024
	<u>50</u>	
2023		
Iowa Governmental Roundtable	9	5/16/2023
Iowa Governmental Audits- Local Government Update	4	5/15/2023
Not Here! Keeping Harassment Out of the Workplace	1	12/20/2023
Annual Government GAAP Update	4	12/14/2023
New GSA Federal Audit Clearinghouse and Related Auditor Tips	2	11/8/2023
School District Auditing and Reporting Webinar	4	6/27/2023
GAQC 2023 Auditing State and Local Governments	2	6/22/2023
2023 OMB Compliance Supplement and Single Audit	2	6/13/2023
IL CPA Government Conference Chicago 2023	8.5	5/4/2023
2023 Annual Required GAQC Webcast	2	5/2/2023
Evaluating Findings and Reporting in a Single Audit	2	3/16/2023
Auditing the Most Common Programs Received by School Districts	2	1/4/2023
	<u>42.5</u>	

Sarah Bohnsack
Continuing Education
CPA Home State: Illinois

2022

Total Hours	Date
7	5/17/2022
4	5/16/2022
1	12/31/2022
4	11/3/2022
4	6/28/2022
2	6/9/2022
2	5/19/2022
8	5/4/2022
2	5/3/2022
2	4/21/2022
2	4/18/2022
1	4/7/2022
1	4/7/2022
2	2/1/2022
<u>42</u>	

Mia Frommelt
Continuing Education
CPA Home State: Illinois

	Total Hours	Date
2024		
Iowa Governmental Roundtable	7	5/14/2024
Iowa Governmental Audits- Local Government Update	4	5/13/2024
AICPA A&A Focus	1	12/11/2024
Annual Governmental GAAP Update	4	12/5/2024
Sexual Harassment Prevention Training 2024	1	7/2/2024
School District Auditing and Reporting Webinar	4	6/26/2024
Unlocking the Revisions to the Uniform Guidance and Single Audits	1.5	6/26/2024
2024 Compliance Supplement and Single Audit Update	2	6/13/2024
AICPA A&A Focus	1	6/12/2024
2024 State and Local Government Audit Planning	2	5/15/2024
2024 Annual GAQC Webcast	2	5/9/2024
AICPA A&A Focus	1	5/8/2024
Government Conference Springfield 2024	8	5/1/2024
Risk Assessment Under SAS No. 145	2	4/24/2024
AICPA A&A Focus	1	4/3/2024
Implementing the Risk Assessment Standards in Your State and Local Government Financial Statement Audits	2	2/22/2024
	<u>43.5</u>	
2023		
Iowa Governmental Roundtable	9	5/16/2023
Iowa Governmental Audits- Local Government Update	4	5/15/2023
Not Here! Keeping Harassment Out of the Workplace	1	12/20/2023
Annual Government GAAP Update	4	12/14/2023
New GSA Federal Audit Clearinghouse and Related Auditor Tips	2	11/8/2023
School District Auditing and Reporting Webinar	4	6/27/2023
2023 OMB Compliance Supplement and Single Audit	2	6/13/2023
IL CPA Government Conference Chicago 2023	8.5	5/4/2023
2023 Annual Required GAQC Webcast	2	5/2/2023
Risk Assessment Under SAS No. 145	2	4/28/2023
Auditing the Most Common Programs Received by School Districts	2	4/20/2023
Evaluating Findings and Reporting in a Single Audit	2	3/16/2023
GAQC 2023 Auditing State and Local Governments	2	2/16/2023
	<u>44.5</u>	

Mia Frommelt
Continuing Education
CPA Home State: Illinois

2022

Total Hours	Date
7	5/17/2022
4	5/16/2022
1	12/31/2022
4	11/3/2022
2	6/9/2022
1	6/2/2022
2	5/19/2022
8	5/4/2022
2	5/3/2022
1.5	5/2/2022
2	4/21/2022
2	3/31/2022
4	3/31/2022
2	2/1/2022
<hr/>	
42.5	
<hr/>	

Iowa Governmental Roundtable
Iowa Governmental Audits- Local Government Update
Not Here! Keeping Harassment Out of the Workplace
Annual Governmental GAAP Update
2022 Compliance Supplement and Single Audit Update
Design and Complete Disclosure Checklists
2022 State and Local Government Audit Planning
Government Conference Chicago
2022 Annual Required GAQC Webcast
Plan and Execute Audit Engagements
Audit Considerations- The Coronavirus State and Local Fiscal Recovery Funds
Ethics: Giving Thanks- How to Master the Art of Gratitude
Risk Assessment During the Recovery
GASB's Lease Standard: Are You Ready?

Holly Green
Continuing Education
CPA Home State: Illinois

	Total Hours	Date
2024		
Iowa Governmental Roundtable	7	5/14/2024
Iowa Governmental Audits- Local Government Update	4	5/13/2024
Annual Governmental GAAP Update	4	12/5/2024
AICPA A&A Focus	1	7/10/2024
School District Auditing and Reporting Webinar	4	6/26/2024
Sexual Harassment Prevention Training 2024	1	6/26/2024
Unlocking the Revisions to the Uniform Guidance and Single Audits	1.5	6/26/2024
2024 Compliance Supplement and Single Audit Update	2	6/13/2024
AICPA A&A Focus	1	6/12/2024
2024 State and Local Government Audit Planning Considerations	2	5/15/2024
2024 Annual Required GAQC Webcast	2	5/9/2024
AICPA A&A Focus	1	5/8/2024
Government Conference Springfield 2024	7	5/1/2024
Risk Assessment Under SAS No. 145	2	4/24/2024
AICPA A&A Focus	1	4/3/2024
	<u>40.5</u>	
2023		
Iowa Governmental Roundtable	9	5/16/2023
Iowa Governmental Audits- Local Government Update	4	5/15/2023
Annual Government GAAP Update	4	12/14/2023
Ethics: How Successful CPAs Use AI The Right Way	1	12/6/2023
Not Here! Keeping Harassment Out of the Workplace	1	11/20/2023
Evaluating Findings and Reporting in a Single Audit	2	6/29/2023
Hot Topics In Auditing Pandemic Funding	2	6/28/2023
GASB's Lease and SBITA Standards	2	6/27/2023
2023 OMB Compliance Supplement and Single Audit Update	2	6/13/2023
IL CPA Government Conference Chicago 2023	8.5	5/4/2023
2023 Annual Required GAQC Webcast	2	5/2/2023
Risk Assessment Under SAS No. 145	2	4/28/2023
GAQC 2023 Auditing State and Local Governments	2	2/16/2023
	<u>41.5</u>	

Holly Green
Continuing Education
CPA Home State: Illinois

2022

	Total Hours	Date
Iowa Governmental Roundtable	8	5/17/2022
Iowa Governmental Audits- Local Government Update	4	5/16/2022
Not Here! Keeping Harassment Out of the Workplace	1	12/31/2022
Annual Governmental GAAP Update	4	11/3/2022
The Ethics of Self Esteem for Women	2	6/22/2022
2022 Compliance Supplement and Single Audit Update	2	6/9/2022
2022 State and Local Government Audit Planning	2	5/19/2022
Checkpoint Engage: Move Beyond the Basics	1	5/9/2022
COVID-19 and the Single Audit	1	5/4/2022
Government Conference Chicago	5	5/4/2022
IT Controls for Auditors	1	5/4/2022
SAS 124-140: What You Need to Know Now	1	5/4/2022
2022 Annual Required GAQC Webcast	2	5/3/2022
Checkpoint Engage: Design and Complete Disclosures Checklists	1	4/25/2022
Auditor Considerations: The Coronavirus State and Local Fiscal Recovery Programs	2	4/21/2022
Checkpoint Engage: Plan and Execute Audit Engagements	1	4/20/2022
Risk Assessment During the Recovery	4	3/31/2022
GASB's Lease Standard: Are You Ready?	2	2/1/2022
	<u>44</u>	

RESOLUTION #2025-07-05

A RESOLUTION APPROVING THE APPOINTMENT OF A CITY CLERK
PURSUANT TO IOWA CODE SECTION 372.13 (3) AND CHAPTER 18 OF THE CITY OF ATKINS
CODE OF ORDINANCES, 2005, AS AMENDED

WHEREAS, Code of Iowa Section 372.13 (3) and Chapter 18 of the City of Atkins, Iowa, Code of Ordinances, 2005, as amended, requires City Council to appoint an officer of the City who has the title of City Clerk; and

WHEREAS, the office of City Clerk is presently being filled by the City Administrator in an "interim" capacity; and

WHEREAS, following an advertising and recruitment process a candidate has been selected to be appointed as City Clerk; and

WHEREAS, the newly appointed City Clerk will take office on or before August 11, 2025; and

WHEREAS, the City Clerk's duties shall be as specified in the City Code and Code of Iowa, and as otherwise determined from time to time by City Council; and

WHEREAS, the City Clerk is appointed by and serves at the pleasure of the City Council, but shall be supervised by the City Administrator.

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby confirms the appointment of Shelley Annis to the office of City Clerk of the City of Atkins, effective August 11, 2025.

BE IT FURTHER RESOLVED that the appointment of Shelley Annis to the position of City Clerk is hereby approved to be compensated at a rate of \$35.10 per hour effective August 11, 2025.

PASSED and APPROVED this 22nd day of July, 2025.

Bruce Visser, Mayor

Attest:

Scott Flory, City Administrator/Interim City Clerk

SPECIAL CITY COUNCIL MEETING MINUTES CITY OF ATKINS, IOWA

The Atkins City Council met in special session on Tuesday, July 15, 2025, at 5:30 p.m., in the Community Room, at City Hall, with Mayor Bruce Visser presiding. City Council members present: Petersen, Dursky, Fisher, Bell. Absent: Koehn. Also present: City Administrator Scott Flory.

Mayor Visser called the meeting to order at 5:32 p.m., called the roll, and led the Pledge of Allegiance.

Mayor Visser announced that it was now the time and place for citizen comments. There were no citizen comments.

Motion was made by Fisher, seconded by Bell, to approve the consent agenda, which included:

- Approval of the abstract of the bills & claims
- Approval of the minutes of the July 8th City Council meeting
- Approval of **Resolution #2025-07-02**, "A Resolution correcting a prior recording of funds and approving an inter-fund transfer for FY 24 from General Fund to Tax-Increment Fund and Local Option Sales Tax Fund.
- Approval of **Resolution #2025-07-03**, "A Resolution approving the appointment of Scott Flory to the position of interim City Clerk".

Roll Call: Passed Unanimously.

City Administrator Scott Flory reviewed a request to enter closed session pursuant to Code of Iowa Section 21.5 1(i) for purposes of evaluating an individual's prospective appointment to the position of City Clerk. Flory stated that in determining to enter a closed session, in accordance with this Code section, the Council so determines that there would be "needless and irreparable injury to the individual's reputation. He advised that in this situation, the individual has made the request in writing for a closed session; the individual is gainfully employed in this same capacity in another community in the area and a public interview and evaluation of the individual's candidacy for this position would, or at the very least, could reasonably be expected to result in "needless and irreparable injury to the individual's reputation" in the current Community in which they work and with their employer; and that a public evaluation could further result in negative economic consequences to the individual.

Motion was made by Petersen, seconded by Dursky that based on Flory's comments and the candidate's request that there is sufficient finding of cause to enter closed session. Roll Call: Passed Unanimously.

Motion made by Petersen, seconded by Dursky to enter closed session at 5:40 p.m.. Roll Call: Passed Unanimously.

Motion was made by Bell, seconded by Dursky, to return to open session at 6:05 p.m., with no final action being taken on any item in closed session. Roll Call: Passed Unanimously.

Motion was made by Dursky, seconded by Fisher, to direct and empower the City Administrator to enter into employment negotiations with the applicant for the City Clerk position. Roll Call: Passed Unanimously.

There being no further business to come before the Council, Bell moved, seconded by Fisher to adjourn the meeting at 6:09 p.m.. Roll Call: Passed Unanimously.

Bruce Visser, Mayor

Attest:

Scott Flory, City Administrator/Interim City Clerk

CLAIMS REPORT FOR JULY 15, 2025:

<u>VENDOR/PAYEE</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
BANKERS BANK	MAY TRANS	118.98
BANKERS BANK	MAY TRANS	102.53
BANKERS BANK	MAY TRANS	102.54
BANKERS BANK	MAY TRANS	101.72
BANKERS BANK	MAY TRANS	28.27
BANKERS BANK	MAY TRANS	139.85
BANKERS BANK	MAY TRANS	123.77
BANKERS BANK	MAY TRANS	123.77
UMB BANK NA	ADMIN FEES	250
UMB BANK NA	ADMIN FEE	250
RIPPLING - PAYROLL	2Q COUNCIL PAYROLL	2,285.64
RIPPLING - PAYROLL	2Q COUNCIL PAYROLL	393.57
USPS - POSTMASTER	POSTAGE FOR UB	170.8
USPS - POSTMASTER	POSTAGE FOR UB	170.8
TRIONFO SOLUTIONS, LLC	LIFE INS/STD JULY 25	14.33
TRIONFO SOLUTIONS, LLC	LIFE INS/STD JULY 25	42.16
TRIONFO SOLUTIONS, LLC	LIFE INS/STD JULY 25	29.77
TRIONFO SOLUTIONS, LLC	LIFE INS/STD JULY 25	22.29
ESG PROFESSIONAL ACCOUNTA	PAYROLL	683.25
ENTERTAINMENT GROUP LLC	PERFORMANCE FEE 7/10/2025	550
ALLIANT ENERGY	ELECTRIC	997.45

ALLIANT ENERGY	ELECTRIC	2,682.50
ALLIANT ENERGY	ELECTRIC	106.66
ALLIANT ENERGY	ELECTRIC	5,059.49
ALLIANT ENERGY	ELECTRIC	11,207.63
AMAZON CAPITAL SERVICES	CC/COPY PAPER	91.87
ATKINS LUMBER CO. INC.	SUPPLIES	113.2
ATKINS LUMBER CO. INC.	SUPPLIES	196.86
ATKINS LUMBER CO. INC.	SUPPLIES	84.8
ATKINS TELEPHONE CO..INC.	TELEPHONE	361.8
ATKINS TELEPHONE CO..INC.	TELEPHONE	99.61
ATKINS TELEPHONE CO..INC.	TELEPHONE	37.66
ATKINS TELEPHONE CO..INC.	TELEPHONE	102.61
BADGER METER	METERING	115.04
BAKER & TAYLOR	BOOKS	17.1
BENTON COUNTY SOLID WASTE COMM	CITY GATE FEE	2,437.08
CATERPILLAR FINANCIAL SER	LEASE FOR EXCAVATOR	769.94
CATERPILLAR FINANCIAL SER	LEASE FOR EXCAVATOR	769.94
CATERPILLAR FINANCIAL SER	LEASE FOR EXCAVATOR	769.94
CATERPILLAR FINANCIAL SER	LEASE FOR EXCAVATOR	769.94
CHEM-SULT, INC.	CHEMICALS	2,910.45
CHOSEN VALLEY TESTING, IN	TESTING	2,095.00
D P PROPERTIES	CLEANING	928
DEMCO	LIBRARY CARDS	854.32
EVERGREEN LANDSCAPE NURSY	WOOD CHIPS	1,120.00
FELD EQUIPMENT COMPANY INC	COMP REPAIR	1,274.00
G & H ELECTRIC	INSTALL AIR CONDITIONER	649.35
GAZETTE COMMUNICATIONS, Inc.	LEGALS 6/10 MINUTES	222.96
IOWA DNR	ANNUAL WATER SUPPLY FEE FY26	323.52
IOWA ONE CALL	May-25	63
IRON MOUNTAIN INCORPORATED	SHRED SERVICE	245.91
IRT SERVICES & CLEARLY CLEAN	PARKING LOT LINE STRIPING	2,434.75
JENSEN INSPECTION SERVICE	INSPECTIONS	1,215.00
M & D MINI STORAGE	Derecho - costs	70
MIDAMERICAN ENERGY	GAS	34.71
MIDAMERICAN ENERGY	GAS	14.54
MIDAMERICAN ENERGY	GAS	47.21
OLLINGER GARAGE DOOR INC.	REPAIRS	323.2
POWESHIEK WATER ASSOICATION	WATER	72.5
RACOM CORP.	BELT CLIP	157.5
SNYDER & ASSOCIATES	PLANNING AND ZONING	3,385.60
SNYDER & ASSOCIATES	ENGINEERING	3,520.95
SOLUM LANG ARCHITECTS	FIRE STATION	2,066.00
THE DEPOT EXPRESS	FUEL-JUNE 25	699.74

THE DEPOT EXPRESS	FUEL-JUNE 25	71.72
THE DEPOT EXPRESS	FUEL-JUNE 25	56.87
TREASURER STATE OF IOWA	WET JUNE 2025	2,469.58
TRUENORTH	TRAINING	500
TRUGREEN	LAWN SERVICE	550
U S CELLULAR	TELEPHONE	140.51
U S CELLULAR	TELEPHONE	140.51
USA BLUEBOOK	TESTING	179.53
WM CORPORATE SERVICES, INC.	WASTE MANAGEMENT	17,577.54
ACCOUNTS PAYABLE TOTAL		78,909.63

July 2025 Expenses

001 GENERAL	\$34,786.97
110 ROAD USE TAX	\$9,790.87
112 EMPLOYEE BENEFITS	\$42.16
121 LOCAL OPTION SALES TAX	-
125 TAX INCREMENT FINANCING	-
200 DEBT SERVICE	-
310 FIRE STATION (incl FEMA)	\$4,337.66
330 FED. AMERICAN RELEIF	-
340 CDBG - DR HOUSING GRANT	-
600 WATER	\$13,243.65
610 SEWER	\$12,305.13
TOTAL	\$74,506.44

RESOLUTION #2025-07-06

**A RESOLUTION APPROVING THE 2025 CITY CONTRIBUTION TO AN
EMPLOYEE'S HIGH-DEDUCTIBLE HEALTH SAVINGS ACCOUNT**

WHEREAS, the City of Atkins contributes \$2,250 annually to each eligible full-time employee's Health Savings Account for Health Insurance deductible purposes; and

WHEREAS, the City of Atkins pays 100% of the premium for an individual health insurance premium for a high-deductible plan for its eligible full-time employees;

WHEREAS, the City Administrator, Scott Flory, participates through COBRA as a retiree in an HSA eligible high-deductible plan through his previous employer; and

WHEREAS, the City of Atkins incurs no cost for health insurance premiums for City Administrator Scott Flory, thereby saving the City thousands of dollars in annual premiums.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Atkins, Iowa, that the City does hereby approve the 2025 HSA contribution of a pro-rated share of the City's annual \$2,250 contribution to the HSA of Scott Flory, based on his length of employment.

BE IT FURTHER RESOLVED that said contribution shall be effective as of February 24, 2025, at \$187.50/month and annualized at \$1,8750 based upon Mr. Flory's start date.

PASSED and APPROVED this 22nd day of July, 2025.

Bruce Visser, Mayor

City Administrator/Interim City Clerk



State of Iowa

Alcoholic Beverages Division

Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
Central City Family Pharmacy, Inc.	Atkins Family Pharmacy	(319) 446-6231		
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
401 Cardinal Ave.		Atkins	Benton	52206
MAILING ADDRESS	CITY	STATE	ZIP	
401 Cardinal Ave.	Atkins	Iowa	52206	

Contact Person

NAME	PHONE	EMAIL
Ellen Land	(319) 389-7597	ccfpellen@gmail.com

License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
WBN000824	Special Class B Retail Native Wine License	12 Month	Submitted to Local Authority

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
Sep 15, 2025	Sep 14, 2026	

SUB-PERMITS

Special Class B Retail Native Wine License

PRIVILEGES



State of Iowa

Alcoholic Beverages Division

Status of Business

BUSINESS TYPE

Corporation

Ownership

• Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Megan Manderscheid	Andrew	Iowa	52030	President	50.00	Yes
Douglas Land	Coralville	Iowa	52241	Secretary/Treasurer	25.00	Yes
Ellen Land	Coralville	Iowa	52241	Vice President	25.00	Yes

Insurance Company Information

INSURANCE COMPANY

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE DATE

OUTDOOR SERVICE EXPIRATION DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE DATE

TEMP TRANSFER EXPIRATION DATE

CLAIMS REPORT 2025-07-22

VENDOR	REFERENCE	AMOUNT
ACCESS SYSTEMS	NETWORK SUPPORT	1,162.60
ACCESS SYSTEMS LEASING	EQUIPMENT LEASES/COPIERS	921.62
AETNA Behavioral Health, LLC	JULY-SEP 2025 EMPLOY ASST PROG	17.52
ALTORFER INC.	EQUIPMENT RENTAL	201.00
ALTORFER INC.	TROUBLESHOOT TRANSFER SWITCH	1,591.50
BADGER METER	ORION CELLULAR	117.12
BENTON COUNTY SOLID WASTE COMM	TIPPING FEE	1,960.06
BOUND TREE Medical, LLC	FD SUPPLIES	2,119.99
CHEM-SULT, INC.	CHEMICALS	2,298.25
ESG PROFESSIONAL ACCOUNTA	JULY 25 CONSULTING	6,464.00
FUTURE LINE TRUCK EQUIPMT	ROADS PARTS	25.00
GAZETTE COMMUNICATIONS, Inc.	MINUTES 7/8	78.10
HUPP ELECTRIC MOTORS, INC	WATER PLANT SCRUBBER	600.00
ION ENVIRONMENTAL SOLUTIO	LABS	1,091.00
IOWA DNR	ANNUAL WATER SUPPLIES FEE FY26	223.52
IPERS	072025PAYROLL	4,452.01
KEN-WAY EXCAVATING	CCTV INSPECTION AND CLEANING	36,714.00
KIRBYBUILT SALES	TABLES	3,309.36
L.L. PELLING CO.	STREET MAINT	91,011.25
LB ANDERSON AGENCY	WORKERS COMPENSATION	360.00
METER & TECHNOLOGY SOLUTIONS	WATER METERS	1,607.76
QUALITY FLOW SYSTEMS, INC	SERVICE CHECK	1,500.00
RIPPLING - PAYROLL	071825PAYROLL	20,077.30
STATE INDUSTRIAL PRODUCTS	SUPPLIES	1,321.64
TRUENORTH	TRAINING	500.00
VAN METER INC.	SUPPLIES	477.66
VOYA RETIREMENT PLAN	409A CONTRIBUTION	399.38
WELLMARK BC/BS OF IOWA	AUGUST PREMIUMS	2,652.99
Total		183,254.63

July 2025 Receipts

001 GENERAL	9,326.55
110 ROAD USE TAX	-
112 EMPLOYEE BENEFITS	-
121 LOCAL OPTION SALES TAX	-
125 TAX INCREMENT FINANCING	-
200 DEBT SERVICE	-
310 FIRE STATION (incl FEMA)	-
330 FED. AMERICAN RELEIF	-
340 CDBG - DR HOUSING GRANT	-
600 WATER	13,494.46
610 SEWER	20,531.98
TOTAL	43,352.99

July 2025 Expenses

001 GENERAL	63,247.41
110 ROAD USE TAX	9,790.87
112 EMPLOYEE BENEFITS	4,716.32
121 LOCAL OPTION SALES TAX	-
125 TAX INCREMENT FINANCING	-
200 DEBT SERVICE	-
310 FIRE STATION (incl FEMA)	4,337.66
330 FED. AMERICAN RELEIF	-
340 CDBG - DR HOUSING GRANT	-
600 WATER	20,026.83
610 SEWER	17,505.60
TOTAL	119,624.69