

This is a business meeting of the governing body for the City of Herington. There is no implied or expressed right for persons outside the governing body to speak or voice their opinion unless specifically recognized by the chair.

Regular Meeting
January 3, 2023
6:00 p.m.

1. Pledge of Allegiance
2. Call to Order
3. Consider Minutes of the Special Meeting December 15, 2022, and the Regular Meeting December 22, 2022

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner Urbanek, Commissioner Bell, Mayor Gares

4. Additional Agenda Items

5. Approval of Agenda

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner Urbanek, Commissioner Bell, Mayor Gares

6. Adjourn Sine Die

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner Urbanek, Commissioner Bell, Mayor Gares

7. Call to Order

8. Oath of Office Commissioner-Elect Dan McDonald

9. Discuss and Action to Elect Mayor

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

10. Discuss and Action to Elect Vice-Mayor

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

11. Public Forum

12. Additional Agenda Items

13. Approval of Agenda

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

14. Consent Agenda

- i. Designating Central National Bank and The First National Bank of Hope Official City of Herington, KS Depositories for the 2023 Year
- ii. Designating the Dickinson County News Times as the Official Newspaper for The City of Herington, KS for the 2023 Year
- iii. Appoint Scott Stroda to the Building and Trades Board Term to Expire 1/31/2024
- iv. Appoint Ron Pryor to the Building and Trades Board Term to Expire 1/31/2026
- v. Approve CMB for Pizza Hut for the 2023 Year
- vi. Approve CMB for Uncle Bobs Bowling Center for the 2023 Year

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

15. Discuss and Consider Standard Traffic Ordinance 1880 for Kansas Cities, 49th Edition for 2023

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

16. Discuss and Consider Uniform Public Offense Code Ordinance 1881 for Kansas Cities, 38th Edition for 2023

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

17. Police Update

18. Fire Update

19. Neighborhood Services Director Update

20. Discuss and Action Approving Audit Services from Lindburg Vogel Pierce Faris Chartered for the year ending December 31, 2022, and authorize the mayor's signature

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

21. Discuss and Action Resolution 971 GAAP Waiver

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

22. Discuss and Action on Setting a Date for the First City Manager Recruitment Meeting

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

23. Executive Session – I move that the Herington City Commission recess into executive session, pursuant the preliminary discussions relating to the acquisition of real property exception, K.S.A. 75-4319(b)(6) in order to discuss real estate acquisition to include the following persons:

- Governing Body
- Interim City Manager
- City Attorney

The open meeting to resume in the City Commission Chamber at _____.

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

24. Discuss and Action on Real Estate Acquisition

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

25. Executive Session – I move that the Herington City Commission recess into executive session, pursuant to the consultation with an attorney on matters that would be deemed privileged in the attorney-client relationship exception, K.S.A. 75-4319(b)(2) in order to discuss contract negotiations to include the following persons:

- Governing Body
- Interim City Manager
- City Attorney
- City Clerk

The open meeting to resume in the City Commission Chamber at _____.

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

26. City Manager Comments

27. Commissioner Comments

28. Adjourn

Motion _____ Seconded _____ Action _____
Commissioner Castleberry, Commissioner McDonald, Commissioner Urbanek,
Commissioner Bell, Commissioner Gares

To join the City Commission meetings from your computer, tablet, or smartphone, go to
<https://www.youtube.com/channel/UCbvSBw6l4w85XQHSX0S1BXg> Public Forum Comments can be
dropped in the deposit box or emailed to cityoffice@cityofherington.com.

DRAFT

**Special Meeting
December 15, 2022
6:30 p.m.**

The Herington City Commissioners met on the above date and time in the commission chambers. The following were present, Mayor Eric Gares, Vice Mayor Robbin Bell, Commissioner Debi Urbanek, Commissioner Ben Castleberry, City Manager Branden Dross and City Clerk Megan Lawrenz. Also in attendance was Commissioner-Elect Dan McDonald.

The meeting opened with the Pledge of Allegiance.

Mayor Gares called the meeting to order.

Executive Session – Mayor Gares made a motion to move the Herington City Commission into Executive Session, pursuant to the: Personnel matters of non-elected personnel exception, K.S.A. 75-4319(b)(1) for Interim City Manager Interviews to include the following: Governing Body, Commissioner-Elect Dan McDonald, City Manager and City Clerk if needed. With the open meeting to resume in the City Commission Chamber at 6:50 pm, seconded by Commissioner Castleberry. Motion carried 4-0. The regular meeting resumed with no action taken.

Appointment of an Interim City Manager – Commissioner Bell mad a motion to move forward to find interim city manager, seconded by Commissioner Castleberry. Motion carried 4-0.

Commissioner Castleberry made a motion to adjourn, seconded by Commissioner Bell. Motion carried 4-0.

Megan Lawrenz, City Clerk

DRAFT

**Regular Meeting
December 20, 2022
6:00 p.m.**

The Herington City Commission met on the above date and time in the Commission Chambers at City Hall. In attendance were Mayor Eric Gares, Commissioner Robbin Bell, Commissioner Debi Urbanek, Commissioner Ben Castleberry, City Manager Branden Dross, City Attorney Brad Jantz, City Clerk Megan Lawrenz, Larry Mann, Carl Urbanek and Don Osenbaugh.

The meeting opened with the Pledge of Allegiance.

Mayor Gares called the meeting to order.

Public Forum – None.

Additional Agenda Items – Add 9a Resignation of Branden on Ethics Commission, add 9b Discuss and Action on Appointment of Ethics Commission Administrator. Add 21a ES consultation with an attorney, real estate acquisition, GB, City Manager and City Attorney.

Approval of Agenda – Commissioner Bell made a motion to approve the agenda with the addition of 9a, 9b and 21a, seconded by Mayor Gares. Motion carried 4-0.

Consent Agenda – Commissioner Bell made a motion to approve the consent agenda as written Regular City Commission Meeting Minutes December 6, 2022, Special City Commission Meeting Minutes December 12, 2022, Nathan Lawrenz's Application for the Building and Trades Board – Term to expire 12/31/2023, Andy Urbanek's Application for the Building and Trades Board – Term to expire 12/31/2024, Jeff Ledy's Application for the Building and Trades Board-Term to expire 12/31/2024, Resolutions 964-968 to be re-published in the Dickinson County News Times, CMB Renewal for Ampride for the 2023 year, Fire Protection Service Agreement for 2022 – Lyon Township \$20,436.59, Fire Protection Service Agreement for 2022 – Union Township \$2,504.72, Fire Protection Service Agreement for 2022 – Clarks Creek \$5,326.69, Fire Protection Service Agreement for 2022 – Fire District 7 \$10,783.84, seconded by Commissioner Castleberry. Motion carried 4-0.

City Manager Recruitment Service with Osenbaugh Consulting – Don Osenbaugh introduced himself to the commission, proposed 3 meetings with the commission. The first one to discuss what the commission is wanting in a CM will then compose and post an opening for about 4 weeks, he will collect resumes. He would also be out talking to potential candidates. He would whittle down to 7-9 to be brought back to the commission, for the second meeting in executive session, would hope to whittle down to 3 or 4, and then the third meeting would be interviews of the candidates.

Executive Session – Mayor Gares made a motion that the Herington City Commission Recess into Executive Session, pursuant to the: Attorney Client Privilege exception, K.S.A. 75-4319(b)(2) to discuss contract negotiations. To include the following: Governing Body, City Manager, City Attorney, City Clerk, Commissioner-Elect Dan McDonald, with the regular meeting to resume at 6:40pm, seconded by Commissioner Bell. Motion carried 4-0. The regular meeting resumed with no action taken.

Discuss and Action on Recruitment Services for a City Manager – Commissioner Bell made a motion to approve the contract with Osenbaugh after staff review and authorize the mayor's signature. Seconded by Commissioner Urbanek motion carried 4-0.

Resignation CM from Ethics Commission – City Manager Branden Dross verbally resigned from the

Ethics Commission. Mayor Gares made a motion to approve the resignation, seconded by Commissioner Castleberry. Motion carried 4-0.

9b. Appoint new Ethics Administrator – Mayor Gares made a motion to appoint the City Clerk as the Ethics Administrator, seconded by Commissioner Bell. Motion carried 4-0.

RESOLUTION 969

A RESOLUTION OF THE CITY OF HERINGTON, AMENDING THE CITY OF HERINGTON PROCUREMENT POLICY ORIGINALLY ADOPTED BY RESOLUTION NO. 527 OF THE CITY OF HERINGTON AND SUBSEQUENTLY AMENDED BY RESOLUTION NO. 878.

City of Herington Procurement Policy – Commissioner Bell made a motion to approve Resolution 969 City of Herington Procurement Policy and authorize the mayor’s signature, seconded by Commissioner Castleberry. Motion carried 4-0.

USD 487 Permit Fee Abatement for Childcare Center – Brad advised that we don’t have to have a policy allowing the City Manager to waive fees, but we can create one if needed. There was a consensus agreement between all members of the commission that waiving the fees for this circumstance did fall under the city managers discretion.

Cooperation and Fisheries Contract with KDWP for Five Years to end December 31, 2028, with an Annual Payment of \$11,200 to the City of Herington – Commissioner Bell made a motion to approve the contract, seconded by Commissioner Urbanek. Motion carried 4-0.

Public Safety Building Roof Installation Contract of \$31,750 with Bird Contracting – Commissioner Urbanek made a motion to approve the roof installation contract with Bird Contracting for \$31,750 for the public safety building, seconded by Commissioner Bell. Motion carried 4-0.

ORDINANCE 1879

AN ORDINANCE AMENDING THE CODE OF THE CITY OF HERINGTON, KANSAS, TO REPEAL AND REPLACE CHAPTER VII, ARTICLE 7, SECTION 722 IN ITS ENTIRETY EFFECTIVE DECEMBER 1, 2022, REGULATING MONTHLY CHARGS PER DWELLING UNIT FOR RESIDENTIAL CUSTOMERS OF THE MUNICIPAL SOLID WASTE UTILITY, AND REPEALING ANY OTHER CURRENT ORDINANCES OR PORTIONS THERE OF IN CONFLICT HEREWITH.

Ordinance 1879 – Commissioner Urbanek made a motion to approve Ordinance 1879 and authorize the mayor’s signature, seconded by Commissioner Castleberry. Motion carried 4-0.

RESOLUTION 970

A RESOLUTION PURSUANT TO K.S.A. 12-517 DECLARING THE BOUNDARIES OF THE CITY OF HERINGTON, KANSAS

Resolution 970 - 2022 Updated Herington City Limit Boundaries – Includes the land that was annexed in that will be Casey’s – Commissioner Bell made a motion to approve Resolution 970 and authorize the mayor’s signature, seconded by Commissioner Urbanek. Commissioner Urbanek asked who reviewed the legal, Branden reviewed what Kaw Valley provided. Motion carried 4-0.

Bucket Truck Needs for the Electric Department – Testing was completed on the trucks; they are over 15 years old now and did not pass. The electric department is unable to get parts, they use the small

truck to get in yards without tearing up the grass and the small easements. David did reach out to three companies for trucks and only responded. Commissioners requested various options for trucks to consider.

Purchase of a Transformer in the amount of \$13,214.00 to be Reimbursed by Casey's for Electrical Services Upgrade – Commissioner Castleberry made a motion to approve the purchase of a Transformer for \$13,214.00 to be reimbursed by Casey's, seconded by Commissioner Bell. Motion carried 4-0.

Herington Tomorrow Comprehensive Plan Process Timeline – Final draft goes to planning commission tomorrow. The Planning Commission will send it to public hearing, and will have to publish it 20 days out, Branden asked that they hold the public hearing in the evening so that the community can attend.

Herington Regional Airport Cropland Lease Bids – Leases are ready to go out for bid early next year. Hopefully bids can be opened in February.

Moderate Income Housing Grant – The City of Herington did not receive the grant. We need to add a developer's support, and we can apply for this grant again in January.

Executive Session – Mayor Gares made a motion that the Herington City Commission recess into Executive Session, pursuant to the consultation with an attorney on matters that would be deemed privileged in the attorney-client relations exception K.S.A. 75-4319(b)(2) to discuss litigation. To include the following: Governing Body, City Manager, City Attorney, and City Clerk, with the open meeting to resume at 7:56pm, seconded by Commissioner Urbanek. Motion carried 4-0. The regular meeting resumed with no action taken.

Executive Session – Mayor Gares made a motion that the Herington City Commission recess into - Executive Session, pursuant to the preliminary discussions relating to the acquisition of real property exception K.S.A. 75-4319(b)(6) to discuss real estate acquisition. To include the following: Governing Body, City Manager, City Attorney, and Commissioner-Elect Dan McDonald, with the open meeting to resume at 8:20pm, seconded by Commissioner Castleberry. Motion carried 4-0. The regular meeting resumed with no action taken.

Executive Session – Mayor Gares made a motion to move the Herington City Commission into Executive Session, pursuant to the: Personnel matters of non-elected personnel exception, K.S.A. 75-4319(b)(1) to discuss contract negotiations. To include the following: Governing Body, City Manager, City Attorney, Interim City Manager Candidate, City Clerk, if needed and Commissioner Elect Dan McDonald, with the open meeting to resume at 8:40pm, seconded by Commissioner Castleberry. Motion carried 4-0. The regular meeting resumed with no action taken.

Mayor Gares made a motion to amend the agenda to add 22a – Discussion and action on an interim city manager contract, seconded by Commissioner Urbanek. Motion failed 0-4.

Mayor Gares made a motion to amend the agenda to add 22a – Discussion and action on an interim city manager contract, and 22b Executive Session for Real Estate Negotiations, seconded by Commissioner Bell. Motion carried 4-0.

22a – Interim City Manager Contract – Commissioner Urbanek made a motion to appoint Chief Andrew Avantagiato as Interim City Manager and enter employment contact with staff revisions and authorize the mayor's signature. Seconded by Commissioner Castleberry. Motion carried 4-0.

22b. Executive Session – Mayor Gares made a motion that the Herington City Commission recess into - Executive Session, pursuant to the preliminary discussions relating to the acquisition of real property exception K.S.A. 75-4319(b)(6) to discuss real estate acquisition. To include the following: Governing Body, City Manager, City Attorney, and Commissioner-Elect Dan McDonald, with the open meeting to resume at 9:01pm, seconded by Commissioner Bell. Motion carried 4-0. The regular meeting resumed with no action taken

City Manager Comments – Branded told the commissioner that restaurant lease at the airport has been terminated but spoke to someone else who is interested in opening something. Branden read his goodbye letter.

City Commission Comments –

Commissioner Castleberry - MKC Pumps not in city limits, wondered if we should purchase fuel from someone in city limits. Thanked Branden for his time here.

Commissioner Urbanek – Thanked Branden for his time here.

Commissioner Bell – Thanked Branden for his time here.

Mayor Gares – Safe Routes to school discussions will continue in January. Staff policy on donations for non-profits has not been completed. Thanked Branden for his time here.

Adjourn – Commissioner Urbanek made a motion to adjourn, seconded by Commissioner Castleberry. Motion carried 4-0.

Megan Lawrenz, City Clerk

DRAFT

LINDBURG VOGEL PIERCE FARIS, CHARTERED
Certified Public Accountants

CITY OF HERINGTON, KANSAS

CONTRACT FOR AUDIT SERVICES

Year Ended December 31, 2022

DRAFT



Gregory D. Daughhete, CPA

Kenneth D. Hamby, CPA

Michael R. Meisenheimer, CPA

Nick L. Mueiting, CPA

Billy J. Klug, CPA

Randall R. Hofmeier, CPA

Brent L. Knoche, CPA

Brian W. Mapel, CPA

Jeffrey D. Reece, CPA

Brady H. Byrnes, CPA

Alex P. Larson, CPA

Gage B. Kepple, CPA

**The Mayor and City Commission
City of Herington, Kansas**

We are pleased to confirm our understanding of the services we are to provide the City of Herington, Kansas (the City) for the year ended December 31, 2022. The engagement letter embodies the entire agreement regarding the services to be rendered by Lindburg Vogel Pierce Faris, Chartered to the City.

Audit Scope and Objectives

We will audit the summary statement of receipts, expenditures, and unencumbered cash (the financial statement) of the City, the related municipal entity, the Herington Public Library, and the disclosures, which collectively comprise the basic financial statement as of December 31, 2022, and for the year then ended. This financial statement shall be presented on the regulatory basis of accounting to meet the financial reporting requirements of the State of Kansas, as described in the *Kansas Municipal Audit and Accounting Guide*, and will require that the governing body approve a resolution waiving the generally accepted accounting principles requirement.

We have also been engaged to report on supplementary information that accompanies the City's financial statement. We will subject the following supplementary information to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS) and will provide an opinion on it in relation to the financial statement as a whole:

- summary of expenditures – actual and budget
- the individual fund schedules of receipts and expenditures - actual and budget
- the schedule of receipts and disbursements – agency funds

The objectives of our audit are to obtain reasonable assurance as to whether the financial statement as a whole is free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statement is fairly presented, in all material respects, in conformity with the regulatory basis of accounting financial reporting provisions permitted in the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles, and report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statement 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 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 a reasonable user makes based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statement

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will also 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 statement, including disclosures, and determine whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statement is free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

Because of the inherent limitations 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 may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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 statement. However, we will inform the appropriate level of management of any material errors, any 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 matters that might arise during 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 City's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting transactions in the accounts, and will also include confirmations with selected agencies, individuals, creditors, and financial institutions. We may also request written representation from your attorney as part of the engagement.

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

Audit Procedures – Internal Control

We will obtain an understanding of the entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statement, 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 opinion. 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. An audit is not designed to provide assurance on internal control or to identify deficiencies 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.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the regulatory basis financial statement, disclosures, and supplementary information of the City based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statement

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 monitoring ongoing activities; for the selection and application of accounting principles, and for the preparation and fair presentation in the financial statement, in conformity with the regulatory basis of accounting financial reporting provisions permitted in *Kansas Municipal Audit and Accounting Guide*, including all informative disclosures that are appropriate for the regulatory basis of accounting.

Management is responsible for making drafts of the financial statement, all financial records and related information available to us and for the accuracy and completeness of that information, including identification of federal awards expended and other information from outside of the general and subsidiary ledgers. You are also responsible for providing us with access to all information of which you are aware that is relevant to the fair presentation of the financial statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; additional information that we may request for the purpose of the audit; and unrestricted access to persons within the government from whom we determine it is necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statement and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and for confirming to us in the 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 statement taken as a whole.

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 management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statement. 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 City complies with applicable laws, regulations, contracts, agreements, and grants.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the regulatory basis of accounting. 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 statement with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that you are responsible for presentation of the supplementary information in accordance with the regulatory basis reporting provisions of the *Kansas Municipal Audit and Accounting Guide*; you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis reporting provisions; 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 you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonaudit services we provide; oversee those services by designating an individual, preferably within senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

Randall R. Hofmeier is the engagement shareholder and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in June following year-end, and to issue our report before August 31, 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree our fee will not exceed \$16,900 for the year ended December 31, 2022. Our standard hourly rates vary according to the degree of responsibility involved, and the experience level of personnel assigned to your audit. The above fee is based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for progress payments may be presented from time to time during the engagement and a final invoice will be presented upon filing our report. Invoices will be payable the first of the following month.

Additional services requested, but not addressed in this engagement letter will be based on the actual hours required at our standard rates. We may also issue a separate engagement letter covering the additional services. Any other work not covered by this agreement, including but not limited to assistance with preparation of the City's budget and consultation with City personnel about accounting procedures and other matters, shall be done at your request on the basis of our regular rates.

The audit documentation for the engagement is the property of Lindburg Vogel Pierce Faris, Chartered and constitutes confidential information. However, we may be requested to make audit documentation available to the State of Kansas or other regulatory agencies pursuant to law or regulation. We will notify you of any such request. If requested, access to such audit documentation will be under supervision of our staff. Further, upon request, we may provide selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including governmental agencies.

Reporting

We will issue a written report upon completion of our audit of the City's financial statement. Our report will be addressed to the Mayor and City Commission of the City of Herington, Kansas. 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 opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion on the regulatory basis financial statement is 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 an opinion, we may decline to express an opinion or withdraw from this engagement.

At the conclusion of the audit, bound copies and a pdf copy of our report on your financial statement will be furnished to you for distribution as you desire.

We appreciate the opportunity to be of service to the City of Herington, Kansas 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 both copies of this letter and return one copy to us.

Respectfully submitted,

LINDBURG VOGEL PIERCE FARIS, CHARTERED
Certified Public Accountants



Randall R. Hofmeier, CPA

DRAFT

RESPONSE:

This letter correctly sets forth the understanding of the City of Herington, Kansas.

Mayor

ATTEST: _____
City Clerk

Date: _____

DESIGNATION OF INDIVIDUAL RESPONSIBLE TO OVERSEE NONAUDIT SERVICES:

We designate _____ as the individual responsible to oversee nonaudit services.



Advisory Board Application

OFFICE USE:

Term Length 3 years

Appointed Date 1-3-2023

Expiration Date 1-31-2026

The City of Herington is committed to citizen involvement. A significant portion of that commitment involves our area residents' participation on advisory boards. We have found that the recommendations advisory boards present to the City Commission are invaluable in the decision making process. This questionnaire is designed to assist the City Commission in filling advisory board vacancies.

Advisory Board of interest to you Construction trade and appeals board

Name: Ron Pryor Address [REDACTED]

Phone Number [REDACTED] Email Address [REDACTED]

➤ Why do you want to become a member of an Advisory Board?

To make Herington a better place for lic. contractors to work.

DRAFT

➤ If you were to suggest goals to accomplish in the coming year for the current Advisory Board for which you are interested, what would they be?

For all contractors working in the city to be lic.
For all work being done to follow code.

➤ Describe any past experiences you might have that would enhance the performance of this board.

~~The~~ Trade and building committee in Council Grove.

Thank you for your interest in the City of Herington Advisory Boards system. Please feel free to contact the City Manager or City Clerk at 785-258-2271 with questions regarding the Advisory Board of interest.



Advisory Board Application

OFFICE USE:	
Term Length	_____
Appointed Date	_____
Expiration Date	1/31/2024

The City of Herington is committed to citizen involvement. A significant portion of that commitment involves our area residents' participation on advisory boards. We have found that the recommendations advisory boards present to the City Commission are invaluable in the decision making process. This questionnaire is designed to assist the City Commission in filling advisory board vacancies.

Advisory Board of interest to you Building & Trades

Name: Scott Stroda Address: [Redacted]
 Phone Number: [Redacted] Email Address: [Redacted]

➤ Why do you want to become a member of an Advisory Board?
To help to improve lives and properties through proper sanitation and construction practices.

DRAFT

➤ If you were to suggest goals to accomplish in the coming year for the current Advisory Board for which you are interested, what would they be?

➤ Describe any past experiences you might have that would enhance the performance of this board.
I have 45 years of plumbing experiences, but I can't think of anything at the moment.

Thank you for your interest in the City of Herington Advisory Boards system. Please feel free to contact the City Manager or City Clerk at 785-258-2271 with questions regarding the Advisory Board of interest.