

**FINANCE AND PERSONNEL COMMITTEE MEETING**  
**Monday, June 27, 2022 – 6:00 p.m.**  
**Council Chambers, Neenah City Administration Building**  
**211 Walnut Street, Neenah, Wisconsin**

**MINUTES**

**Present:** Chairman Erickson; Aldermen Stevenson, Skyrms, Boyette and Borchardt; Mayor Lang, Finance Director Easker, City Attorney Westbrook

**Others Present:** None.

**Absent/Excused:** None.

**Public Appearances:** None.

**Minutes:** Motion/Second/Carried Stevenson/Steiner to approve the minutes from the June 6, 2022 Regular Meeting. All voting aye.

**New Audit Contract:** Committee reviewed memo from Director Easker recommending committee and council approval of the attached Engagement Letter, price quote and related documents from Baker Tilly US, LLP to provide audit services to the City of Neenah and Neenah Water Utility for fiscal years 2022-2024. Since they were affirmed by the City's Auditor Selection Committee in 2015, Baker Tilly has provided audit services under two separate three-year contracts, the last of which ended with the recently completed 2021 audit. Director Easker indicated that Baker Tilly is proposing a contract for service model consistent with their previous work product and deliverables, with a summary of their proposed pricing below:

<u>Year</u>	<u>City</u>	<u>% Increase</u>	<u>Water</u>	<u>% Increase</u>
2021 (Previous Contract)	\$72,600	n/a	\$13,300	n/a
2022	\$74,850	3.10%	\$14,500	9.02%
2023	\$77,750	3.87%	\$15,200	4.83%
2024	\$80,725	3.83%	\$15,950	4.93%

Committee and staff discussed various aspects of the proposed audit contract. Issues discussed centered around the City's long standing history with Baker Tilly and the benefits of maintaining that relationship for the next three years versus embarking on an extensive auditor review and selection process.

REPORT

**Motion/Second/Carried Boyette/Skyrms recommending council approval of the attached Engagement Letter, price quote and related documents from Baker Tilly US, LLP to provide audit services to the City of Neenah and Neenah Water Utility for fiscal years 2022-2024. All voting aye.**

**Erasing Bad Debts:** Committee reviewed memo from Attorney Westbrook recommending the write-off of eight accounts receivable invoices for various charges that have been determined to be uncollectable. The invoices total \$4,118.12 and were for incidents that occurred between September 30, 2013 and March 31, 2016.

Committee and staff discussed various aspects of the proposed bad debt write-off. Issued discussed included the process the City uses to collect unpaid and overdue debt, the role played by the City's contracted collection agency.

REPORT

**Motion/Second/Carried Boyette/Steiner to recommend council approve erasing the amount of \$4,118.12 from the City books that are deemed uncollectable. All voting aye.**

**Litigation Update:** Attorney Westbrook provided a litigation update on the following active cases: the ongoing Lakeshore Avenue, Lamar Billboard and Wal-Mart tax assessment litigation cases as well as a new Eagle Nation lawsuit and a new Winnebago Sherriff/Neenah Police Department lawsuit.

**Motion/Second/Carried Boyette/Stevenson to adjourn the meeting at 6:50 p.m. All voting aye.**

Respectfully submitted,



Michael K. Easker, CPA  
Director of Finance