



AGENDA
Committee on Ways and Means
Wednesday, March 23, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member

- 1. Call to Order**
- 2. Roll Call**
- 3. Minutes**
 - March 2, 2016
- 4. Public Comment on Agenda Items**
- 5. Discussion/Action:**
 - A.) Sole Source Purchase; Public Service Department Request for Quadguard Attenuator; Vendor: Carrier and Gable
 - B.) Sole Source Purchase; Public Service Department Request for Engineering Services; Vendor: Tetra Tech
 - C.) Approval of Structure, Policies and Procedures of the City of Lansing Internal Auditor
- 6. Other**
- 7. Adjourn**



MINUTES
Committee on Ways and Means
Monday, March 23, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall

CALL TO ORDER

The meeting was called to order at 8:19 a.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair -excused
Councilmember Tina Houghton, Member

OTHERS PRESENT

Sherrie Boak, Council Staff
Joseph Abood, Deputy City Attorney
Jim DeLine, Internal Auditor
Sid Seringer, City WWTP
Bill Brunner, City WWTP
Brian Love, City Public Service

MINUTES

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE MINUTES FROM FEBRUARY 17, 2016 AS PRESENTED. MOTION CARRIED 2-0.

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE MINUTES FROM MARCH 2, 2016 AS PRESENTED. MOTION CARRIED 2-0.

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE MINUTES FROM MARCH 14, 2016 AS PRESENTED. MOTION CARRIED 2-0.

PUBLIC COMMENT

No public comment

Discussion/Action

Sole Source Purchase; Public Service Department Request for Engineering Services; Vendor Tetra Tech

Mr. Seringer outlined the proposal using the design by Tetra Tech to switch to radio communications for the SCADA system. This will allow during power outages, monitoring conditions with battery powered backup radios.

Council Member Houghton asked if the price was \$50,000 a year. Mr. Brunner stated it was for the project, design and implementation. They will then bid out for and pay for the radios separately. Council Member Brown Clarke asked what the projected cost of the radios would be, and Mr. Brunner stated they could range from \$3,800 to \$5,000 because in this case they also have to install antennas. The antennas will be located on the pump stations where the radios will be used and the police tower on Holmes and one at the waste water treatment plant. Council Member Houghton asked if this would cover all the rest of the pump station, and it was confirmed it would they would no longer have the ATT connect or bill. Mr. DeLine asked if Tetra Tech would recommend the vendor for the radios, and Mr. Brunner stated they (3) vendor recommendations. Council Member Brown Clarke asked for the timeline. It was confirmed that since the project was not budgeted for this year, they will plan the project of engineering within 2-3 months and the entire project will be within the next fiscal year.

MOTION BY COUNCIL MEMBER HOUGHTON TO PLACE ON FILE. MOTION CARRIED 2-0.

Council Member Brown Clarke asked if they were going to use on other cell towers, and Mr. Seringer noted they are partnering with O & M, Police and Fire moving forward. Once the antennas are installed they will see what signal is available.

Approval of Structure, Policies and Procedures of the City of Lansing Internal Auditor

Mr. DeLine confirmed that the recent version dated March 3, 2016 includes the definition from Law for performance audit and Ms. Bennett's bullet points. Mr. DeLine recommended for approval to pass along to Council.

The Committee, Mr. DeLine and Law reviewed the specifics on page 2 of 3, iv.2. a., b. and c. It was determined to make changes to reflect:

- a. In preparation for issuance of a final report, supervisors involved in the audit/investigation, the appropriated Department Head of the unit being audited, and the Finance Director shall be delivered a draft (both electronically and hand delivered) copy of the report.
- b. Copies of the draft are to be delivered to recipient's staff with return receipt requested.
- c. Recipients of the draft will submit, in writing, any or all of the following:

Council Member Brown Clarke asked Mr. DeLine make the changes and forward to Law highlighting those changes, then also deliver to the Finance Director. The item will be back on the agenda April 6th for review and potential forwarding to full Council. Also at the April 6th meeting Mr. DeLine will present what of the 8 Sections of the Procedures needs to be addressed in sequential order. Research with the BWL Auditor and the Kalamazoo Auditor position process for things the City can add to the procedures.

Sole Source Purchase; Public Service Department Request for Quadguard Attenuator; Vendor Carrie and Gable

Mr. Love outlined the location on MLK & I-96 and project for replacement. As an acting MDOT contractor they are also hiring contractor to install with the intent the money will be fully reimbursed from MDOT when it is complete. Carrier Gable is the distributor for the area and one used throughout the city. Council Member Brown Clarke asked how old the barrier was and if it was on the list to be replaced. Mr. Love confirmed it was not scheduled for replacement, and usually last forever it wasn't struck. The Committee discussed design and detail of the barrier

absorption device and speed impact it can take. The mph the barrier can withstand is reflected in the price.

Mr. DeLine asked details about the vendor, lack of sole source purchase approvals from Council for the vendor in the past, and why the need. Mr. Love stated his knowledge was that they only ask for sole source when over \$15,000.

MOTION BY COUNCIL MEMBER HOUGHTON TO PLACE ON FILE. MOTION CARRIED 2-0.

ADJOURN

Adjourn at 9:13 a.m.

Submitted by,

Sherrie Boak, Recording Secretary

Lansing City Council

Approved by the Committee on April 6, 2016

DRAFT



MINUTES

**Committee on Ways and Means
Wednesday, February 17, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall**

CALL TO ORDER

The meeting was called to order at 8:15 a.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member arrived at 8:17 a.m.

OTHERS PRESENT

Sherrie Boak, Council Staff
Joseph Abood, Deputy City Attorney
Angie Bennett, Finance Director
Ken Lane, Clark Hill
Karen Williams, Retirement
Gregory Stump, Boomershine Consulting Group
Dennis Parker, Chair Employee Retirement Board
Brad St. Aubon, Chair Police and Fire Retirement Board
Amber Paxton, Financial Empowerment Center
Alec Malvetis, Engineering
Jim DeLine, City Council Internal Auditor

MINUTES

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE MINUTES FROM JANUARY 20, 2016 AS PRESENTED. MOTION CARRIED 3-0.

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE MINUTES FROM THE FEBRUARY 3, 2016 MEETING AS PRESENTED. MOTION CARRIED 3-0.

PUBLIC COMMENT

No public comment

DRAFT

Discussion/Action

Final - City of Lansing Employees' Retirement System Actuarial Valuation for Funding Contributions as of December 31, 2014 (Boomershine)

Final - City of Lansing Police and Fire Retirement System Actuarial Valuation for Funding and Contributions as of December 31, 2014 (Boomershine)

Mr. DeLine distributed a report on the compilation of the ERS and the Police/Fire. Council President Brown Clarke asked the report be sent to Council Staff.

Mr. Stump gave an introduction and presented an overlook on status of the systems, outlook, and pension funding background. Council Member Wood asked Mr. Stump to talk about where the City is in relation to the other retirement boards. The presentation began with funding background determination and contributions of pay. This addresses assets needed and actual. Shortfalls need to be amortized. Examples were given; details were presented on what causes shortfalls which included increases in benefits, investments lower than expected, longer retire lifetimes, retirements earlier, less turnover, and high salary increase. It was noted by Mr. Stump that the decline on graph is not unique to the City of Lansing. Historically contributions and funding go hand-in-hand and as they merge the costs go up. On the graph 2014-2015-2016 appeared to be level, in earlier years there were funds that were lost in stocks which explains the big increase.

In ERS there are 901 receiving benefits, paid at \$22.1 million, at an average benefit of \$2,065 and the average of 68. In the Police & Fire retirement there are 711 receiving benefits, paid at \$28 million, average benefit of \$3,302 at the average age of 66.

The presentation moved onto Cost Profile and details on the shortfalls. This summarized the valuation breakdown and combined, with the funding ratio combined at 66%. There are questions as to how will it change and they will look at that. Council Member Brown Clarke asked about the FY16 contribution and the number the City would put in for this fiscal year. Council Member Wood asked Mr. Stump about what the Retirement Boards have done to make adjustments. Mr. Stump informed the Committee that the Boards adopted written policies with each plan and every 5 years they look at all assumptions, look at expected returns, and change amortization. Ammonization a few years ago was not paying off the shortfall. The Board decided to close that ammonization to close the shortfall.

Mr. St. Aubin informed the group that there were changes in the amortization rate, then in 2005 the Administration changed to "open amortization rate". The retirement boards changed it back to "closed amortization rate". Mr. Parker added that the changes in 2010 speak to what those changes to the funding level are. Mr. Stump referred to the slide on Projected ERS Funding and the comparison to funded and unfunded. The next slide represented the differences between Amortization, Normal Cost and City Contributions. There was a question raised on the graph representation showing it leveling out, and Mr. Stump clarified that in 15 years they will use an "open amortization" and review it again. Council Member Brown Clarke encouraged with the drop in un-funding they would assume a different strategy.

Mr. Stump moved onto the Projected ERS Cost highlighting those changes with benefits is a normal cost. The current outlook is leveling at \$14,000,000 then going back down to 30%. It was admitted that it is hard to project into the future, but his opinion is that the City is dealing with it the best way. In regards to the OPEB, the City did start earlier than some communities on the prefunding, and are better off, however not to the percentage they need to be at. Ms. Bennett added to the presentation by stating that it also depends how you structure the benefits, because in some municipalities you do not get retirement unless you retire from the

DRAFT

municipality. Council Member Brown Clarke asked, considering the universal challenge with most government bodies and no short term solution, what the best practice between now is and what is being recommended for strategies. Mr. Stump answered that the long term solution for OPEB is to address prefunding benefits, for the pension keep doing what retirement Board is doing now, looking at their amortization and be aware adjustments need to be made. Council Member Wood acknowledged that the Boards have discussed going to defined contributions and close system. However the City still has retirees that have to be paid and it means payroll contributions currently helping the system will be gone.

Ms. Bennett highlighted for the Committee that in the last round of negotiations, there were changes in defined benefits and some were dropped, but they still did not come close. In addition with new hires their contributions are less than it was but proportionally higher. In connection to the recent RFP with the FHT, the City is asking for recommendations on this, how to make sure we can make good on our promises with retirees, services, and active employees in turn come up with solutions now.

MOTION BY COUNCIL MEMBER WOOD TO PLACE THE REPORTS ON FILE. MOTION CARRIED 3-0.

RESOLUTION – Grant Acceptance; Financial Empowerment Center Carry Forward Funds for the Cities for Financial Empowerment Supplementary Grant

Ms. Paxton gave a history on the funds which the City received five (5) years ago and shared with Capital Care Community Services (CACS). The program was started late so there was \$93,000 under spent with the 3-year grant. In 2016 CACS decided to go a different route and with other cities, therefore the \$93,000 is the entire City's now. The City has decided to go with Cristo Rey for another hub site to serve the residents of Lansing. The funds were unspent from the 2nd year of the grant; therefore this would now take them into a 4th year. The funds will be used for 5 counselors and 2 sites. The City will pay \$54,000 per quarter to Cristo Rey hub site for the Financial Empowerment Center. The Committee discussed the use of wording "carry forward" and asked the resolution be changed to reflect "recaptured and reallocated unspent dollars".

MOTION BY COUNCIL MEMBER WOOD TO APPROVE THE RESOLUTION FOR THE GRANT FOR THE FINANCIAL EMPOWERMENT CENTER WITH THE CHANGE IN THE RESOLUTION TO STATE "RECAPTURE THEN REALLOCATED UNSPENT DOLLARS" INSTEAD OF "CARRY FORWARD". MOTION CARRIED 3-0.

RESOLUTION – Grant Acceptance; Capital Region Community Foundation Grant for the Financial Capability for Youth Employment

Ms. Paxton noted this grant will be partnering with Parks and Recreation who currently have an average of 100 contractual employees in the summer and 50 year round. It will be used as part of an orientation session to deliver financial education. Other entities partnering with the educational piece will be banks, and the Mayors Association.

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE RESOLUTION FOR THE GRANT ACCEPTANCE OF THE COMMUNITY FOUNDATION GRANT FOR FINANCIAL CAPABILITY FOR YOUTH EMPLOYMENT. MOTION CARRIED 3-0.

RESOLUTION- Authorizing Issuance of Wet Weather Control Program Limited Tax General Obligation Bond; Frances Park Pump Station Improvements Project

DRAFT

Mr. Malvetis assured the Committee that the project was on track and was available for questions. Council Member Wood confirmed this request was bonds for the Frances Park Pump Station, and what the amount would be. Mr. Malvetis did confirm it was Frances Park Pump Station and the amount is determined by the DEQ. It was noted that the bids did come in 15% lower than the estimate, so the bonds could be over \$1 million less. The DEQ won't have the amounts with the loan approval by the Council Meeting on February 22, 2016 however Mr. Malvetis stated he could provide the Committee with an estimate. Mr. Malvetis then outlined the scope of the project which should begin in fall 2016 and encompass the west entrance of the park. They have measured the distance from the job site to the closest residents and there will be no effect or noise waiver required, however they will make every attempt to communicate with the residents the closer it gets to the start date. Council Member Wood suggested letters and Council Member Houghton suggested communication with the neighborhood associations. Ms. Bennett added to the discussion that these bonds act in different than the traditional bonds, as in usually bonds are paid up front but in this case the City incur a cost then submit it to DEQ to get reimbursed. There will be a not to exceed amount of \$5 million, and currently they are projecting \$3.8 million. If less is used then the City only repays the lower amount.

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE RESOLUTION FOR THE ISSUANCE OF THE WET WEATHER CONTROL PROGRAM LIMITED TAX GENERAL OBLIGATION BONDS FOR THE FRANCES PARK PUMP STATION PROJECT. MOTION CARRIED 3-0.

DISCUSSION- General Fund Status Report for Second Quarter of Fiscal Year 2016 & Updated Vacancy Report

Ms. Bennett stated to the Committee that the report is distributed per the Charter to the Clerk and the vacancy report is submitted at the same time, and in the past it has been referred to Committee of the Whole. Council Member Wood asked for the vacancy report that should also be submitted and noted that in the past it has come to the Ways and Means Committee and she will provide Ms. Bennett confirmation of that. Council President Brown Clarke asked for questions, and the only one was from Council Member Houghton who asked if there were any highlights the Committee should know about. Ms. Bennett noted the revenues are strong at this time, and we have received more revenue than last year. Ms. Bennet then distributed the vacancy reported dated 12/31/2016. Based on a request from the 2015 Ways and Means Committee a column was added to reflect the hiring status. Council President asked for the difference between "Review and Planning" label and the "Review Process" and Ms. Bennett corrected it stating it was an error and all those are the same status. She did add that in regards to the Public Service vacancies, the department is looking at the positions, prioritizing and figuring out how to process and put forth the process. Council President Brown Clarke asked Council staff to have the HR Department at the next meeting. Council Member Wood asked for an amount column to be added to the non-general fund positions.

Council Member Wood asked Mr. Abood for the status on the Tie-Bar memo that the City Attorney informed the Committee was written and given to the Mayor for review in December. In addition Council Member Wood asked Mr. Abood to research a recent concern with recent retirees insurance changes and they were informed if they picked an insurance that was valued less, and they want to make changes after they received clarification they could, now they are finding out they have not been given that option.

UPDATE – Structure, Policies and Procedures of the City of Lansing Internal Auditor
Moved to next agenda.

DRAFT

Other

Ms. Bennett asked who would be paying for Mr. Stump's presentation. Council President Brown Clarke told her to provide the bill to Council when it arrives.

ADJOURN

Adjourn at 9:43 a.m.

Submitted by,

Sherrie Boak, Recording Secretary

Lansing City Council

Approved by the Committee on _____

DRAFT



MINUTES

**Committee on Ways and Means
Wednesday, March 2, 2016 @ 8:15 a.m.
10th Floor Conference Room, City Hall**

CALL TO ORDER

The meeting was called to order at 8:19 a.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member

OTHERS PRESENT

Courtney Vincent, Council Administrative Assistant
Mark Dotson, Deputy City Attorney
Angie Bennett, Finance Director
Mary Riley, Human Resources Director
Jim DeLine, City Council Internal Auditor

MINUTES

Councilmember Brown Clarke placed the minutes from February 17, 2016 on hold until the next meeting to allow further time for review.

PUBLIC COMMENT

No public comment

Discussion/Action

DISCUSSION – Vacancy Report as of 12/31/2015

Ms. Bennett stated that the quarterly Vacancy Report was done to gauge if there was a need for any adjustments to the \$800,000 allocated to the vacancy factor in the General Fund. She explained that the first page of the report showed vacancies for positions paid out of the General Fund and the second page showed vacancies for non-General Fund positions. An additional column had been added to the report to show the hiring status for the position as requested by Council.

Councilmember Brown Clarke asked if future reports could include a key providing the definitions of terminology used in the hiring status column. Ms. Bennett defined “active process” as everything from the position being posted through to when an offer is about to be made, and

DRAFT

“reviewing process” as when a City Department is reviews the position with Human Resources and what they need to do to start the hiring process for a vacancy. Councilmember Brown Clarke asked for clarification for positions marked “offset by contract” and “on hold.” Ms. Bennett replied that it was most likely that a contract employee was in that position to perform the duties while the position was being reconfigured.

Councilmember Wood asked if Ms. Bennett could report back to them on which positions, if any, were being filled by retirees returning under contract. She also asked for a report on the cost savings of the non-general fund positions, and for there to be an additional column on next quarter’s report showing how long a position any of the positions have been vacant.

Councilmember Houghton asked for clarification on a position that was listed as “offset by contract” but with a hiring status lists “hiring shortly.” Ms. Bennett explained that the report was as of 12/31/15, but the hiring status information was timelier than that.

Councilmember Houghton asked for a status update on the Chief Information Officer, a position listed as “hiring shortly” on the report. Ms. Riley replied that interviews for that position have been ongoing since January and candidates were being narrowed down, but that she did not have an exact date on when that position would be filled. Councilmember Brown Clarke asked Ms. Riley if she was a part of the hiring process for this position. Ms. Riley replied that she was; she had been to three face-to-face interviews and one over Skype.

Councilmember Wood asked if Ms. Bennett could report back to them with a comparison on what they were spending on overtime versus how the cost of filling vacancies for both firefighters and police officers.

Councilmember Brown Clarke asked if there was an update on the status of the firefighter vacancies and when they were going to start the process for hiring. Ms. Riley replied they did not have an active process to fill those vacancies as of yet. Councilmember Brown Clarke asked if Ms. Riley could provide the Committee with an update on the status of the firefighter vacancies during the next quarter’s report.

Councilmember Brown Clarke requested that the information on the following:

- number of contract positions filled by retirees
- calculations of offset by contract, since we are not paying benefits there are additional savings
- costs of overtime versus filling vacant police and firefighter positions
- cost savings of the non-general fund positions be reported to the Committee at the March 16, 2016 meeting of the Committee on Ways and Means
- additional column requested for the vacancy factor report to show the length of time the position has been vacant and to be included for the next quarter

Ms. Bennett replied that it would be difficult for her staff to have the information prepared by the next meeting because they are currently working on the budget and that is the most important thing right now. Councilmember Brown Clarke suggested that Mr. Jim DeLine, the City’s Internal Auditor, could perform the calculations and report back to the Committee if Ms. Bennett could have her staff pull the numbers. Ms. Bennett agreed to have her staff gather the information for Mr. DeLine.

DRAFT

UPDATE – Structure, Policies and Procedures of the City of Lansing Internal Auditor

Councilmember Brown Clarke stated that she and Mr. DeLine had been scheduled to meet yesterday, but had been unable to do so because City offices had closing due to a Snow Emergency. She commented that the Internal Auditor for the Lansing Board of Water and Light (LBWL) has both fiscal responsibilities and performance based budgeting and suggested contacting them to find out more about their structure for the position. Mr. DeLine replied that he had a contact at the LBWL that he could talk to about it.

Councilmember Brown Clarke noted that there was a Committee on Personnel meeting scheduled for March 9, 2016, commenting that both that Committee and the Committee on Ways and Means were discussing aspects of the Internal Auditor position; the former to address the scope of the position and the later to address the candidate to fill that position. She remarked that it is important that both parts are on the same page.

Councilmember Wood asked the City Attorney's Office had provided definitions on "performance audit" and "final report." Mr. Dotson replied that he had sent the information to the Committee members and that he could re-send them if needed. Councilmember Brown Clarke stated that she would forward her copy to Councilmember Wood.

Councilmember Wood suggested that the Committee could meet before the March 14th meeting of the City Council to review and vote on the structures, policies, and procedures of the City of Lansing Internal Auditor in order for it to be placed on the agenda for the March 14, 2016 meeting of the Lansing City Council.

Mr. Dotson commented that he had researched the requested definitions with assistance from Ms. Bennett, and that his correspondence had outlined more what process might need to be employed to get to a final report as opposed to only a definition of what a final report would be. He added that Mr. DeLine had provided the definition for "performance based audit."

Mr. DeLine stated that he had prepared a prototype of what the structures, policies, and procedures document would look like, mentioning that one of its eight parts pertained to reports and that the other seven sections were still only drafts.

Other

Tie Bar Memo Update

Mr. Dotson reported that he has been searching for the memo, but the City Attorney's Office has been unable to disclose anything other than a memo from last year that was the subject of a FOIA request. He suggested checking with the City Attorney to see if it is something she might be familiar with. He asked why the Committee thought the Mayor received it.

Councilmember Wood replied that there had been an email from the City Attorney stating she had completed the Tie Bar memo and had given it to the Mayor for review and approval before it could be submitted to the City Council. She noted that there were two memos done, one on retiree health care and then the City Attorney's email. Mr. Dotson asked if Councilmember Wood could forward him a copy of the email and then he would provide an update to the committee members by email.

Councilmember Brown Clarke noted that the City Attorney had been the one to draft the memo.

Mr. Dotson asked if this would resolve the issue with the retiree benefit elections.

Councilmember Wood replied that the issue was not resolved; retirees had not been given the

DRAFT

opportunity as they had been told they would to change their healthcare benefits once the memo came out determining what their true costs would be.

Ms. Bennett stated that she would look into that issue.

ADJOURN

Adjourn at 8:49 a.m.

Submitted by,

Courtney Vincent, Administrative Assistant

Lansing City Council

Approved by the Committee on _____

DRAFT



MINUTES
Committee on Ways and Means
Monday, March 14, 2016 @ 5:20 p.m.
10th Floor Conference Room, City Hall

CALL TO ORDER

The meeting was called to order at 5:24 p.m.

ROLL CALL

Councilmember Judi Brown Clarke, Chair - excused
Councilmember Carol Wood, Vice Chair
Councilmember Tina Houghton, Member

OTHERS PRESENT

Sherrie Boak, Council Staff
Joseph Abood, Deputy City Attorney

PUBLIC COMMENT

No public comment

Discussion/Action

Resolution – WC2062876-00043 Workers Compensation Claim

Mr. Abood outlined the claim confirming the claimant is currently on duty disability because the injury relates to the employment. The claimant will remain on duty disability, and is not longer working for the City. This is a workers compensation claim that releases any future claims against the City. The City Attorney office supports the resolution and the claimant and their attorney have signed off also.

Council Member Wood asked if the claimant would still obtain health care thru duty disability thru the retirement program. Mr. Abood noted this is just Workers Compensation claim.

MOTION BY COUNCIL MEMBER HOUGHTON TO APPROVE THE RESOLUTION TO AUTHORIZE THE WORKERS COMPENSATION CLAIM #WC2062876-00043. MOTION CARRIED 2-0.

ADJOURN

Adjourn at 5:28 p.m.
Submitted by, Sherrie Boak, Recording Secretary
Lansing City Council
Approved by the Committee on _____



OFFICE OF MAYOR VIRG BERNERO
124 W. MICHIGAN AVENUE – NINTH FLOOR
LANSING, MI 48933

TO: City Council President Judi Brown Clarke and Council Members

FROM: Mayor Virg Bernero

DATE: February 25, 2016

RE: Sole Source Purchase—Carrier and Gable—Quadguard Attenuator—
Public Service Dept.

The attached correspondence is forwarded for your review and appropriate action.

VB/rh
Attachment

CITY of LANSING
INTEROFFICE COMMUNICATION

TO: Virg Bernero, Mayor
FROM: Stephanie Robinson CPPB, Senior Buyer
DATE: Feb. 22, 2016
SUBJECT: Sole Source Purchase – Carrier and Gable

Please include this Sole Source packet of information in your transmittal to Council as required by the Purchasing Ordinance Section 206.05.

In summary, the Purchasing Office processed the following Sole Source transaction:

Department: Public Service Department, Operations and Maintenance Division
Vendor: Carrier and Gable
Item Purchased: Quadguard Attenuator
Dollar Amount: \$23,753.80

Additional information pertaining to this purchase is attached for your information.

This letter is filed in accordance with the Purchasing Ordinance Section 206.05 (a) and (b).

sr

CITY of LANSING
INTEROFFICE COMMUNICATION

TO: Randy Hannan, Chief of Staff
Chad Gamble, Chief Operating Officer

FROM: Stephanie Robinson, CPPB Buyer

DATE: February 17, 2016

SUBJECT: Sole Source Purchase – Carrier & Gable – Quadguard Attenuator

The Public Service Department - Property Management Division requests that Carrier & Gable be designated as a sole source vendor for one (1) Quadguard II TL-3 Crash Attenuator System utilized by the City of Lansing to replace a damaged attenuator on MLK @ I-96.

Please see the attached letter and approval from Brian Love and Victor Rose regarding the request.

Based on the attached letter we recommend issuing a sole source purchase order to Carrier & Gable in the approximate amount of \$23,753.80 from account number 2023636.746200 per the request of the Public Service Operations and Maintenance Division.

Attachment

Date _____

Approved _____ Denied _____

Virg Bernero, Mayor



CARRIER & GABLE, INC.

24110 Research Drive
Farmington Hills, MI 48335
(248) 477-8700 (248) 473-0730 • FAX
www.carriergable.com

QUOTATION

Sales Quote Number **24422**
Sales Quote Date: 02/15/16
Expires On:
Page 1

Sell To: LANSING, CITY OF
DAVE WILLIAMS
124 W. MICHIGAN AVENUE
732 CITY HALL
LANSING, MI 48933

Ship To: LANSING, CITY OF-SIGN SHOP
PUBLIC SERVICE DEP'T.
601 E. SOUTH STREET
LANSING, MI 48910

Quote/Bid Ref:
Shipment Within 2-4 WEEKS ARO
Shipping Terms Best Way
Terms NET 30 DAYS

Customer ID 1625
Salesperson John Carrier

ALL VALUES STATED IN U.S. DOLLARS

Item No.	Description	Cross-Ref. No.	Qty.	Unit Price	Total Price

MLK @ I-96, LANSING					

245QUADGT2	QUADGUARD II ATTENUATOR		1	19,753.80	19,753.80
245-NS007573	QUADGUARD II, 5-BAY, TL-3 36", 62 MPH		1		
245-NS0252	TENSION STRUT BACK UP 36" QUADGUARD		1		
245-1098	END SHOE, QUAD BEAM QUADGUARD		1		
244-1003	OBJECT MARKER, UNI-DIRECT. \ IX DG		1		
**** END of KIT ****					
FREIGHT IS INCLUDED					

CONTRACTOR FEES					
269-NS004459	LABOR CHARGE - ATTENUATOR INSTALL		1	2,500.00	2,500.00
269-NS004459	LABOR CHARGE - TRAFFIC CONTROL		1	1,500.00	1,500.00

Amt Subject to Sales Tax	Amt Exmt from Sales Tax	Subtotal:	23,753.80
0.00	23,753.80	Total Sales Tax:	0.00
		Total:	23,753.80

TO: Stephanie Robinson CPPB, Senior Buyer Purchasing
FROM: Brian Love, Senior Surface Maintenance Supervisor
DATE: February 16, 2016
SUBJECT: Sole Source – Carrier & Gable Inc. – Crash Attenuator Purchase

Operations & Maintenance would like to request a Sole Source designation be granted to Carrier & Gable Inc. for an exclusive purchase of one (1) Quadguard II TL-3 Crash Attenuator System. This purchase is being made to replace a damaged attenuator on S. MLK at I-96. Carrier & Gable is the Michigan supplier for the style and model of the attenuator system needed to replace the damaged one. This agreement will allow the City to quickly replace the damaged one in a very high traffic, critical area. We have research price comparisons from other regions and are confident the price they are proposing is very competitive.

Attenuator Cost Summary:

- Complete Attenuator System \$19,753.80
- Freight (included) \$ 00.00
- Installation(includesTrafficControl) \$3500.00
- Total \$23,753.80

APPROVED BY:

Brian Love, O&M Senior Supervisor

Dated: _____

Victor Rose, O&M Superintendent

Dated: _____

Angela Bennett, Interim Finance Director

Dated: _____



OFFICE OF MAYOR VIRG BERNERO
124 W. MICHIGAN AVENUE – NINTH FLOOR
LANSING, MI 48933

TO: City Council President Judi Brown Clarke and Council Members

FROM: Mayor Virg Bernero

DATE: February 25, 2016

RE: Sole Source Purchase—Tetra Tech—Engineering Services—
Public Service Dept.

The attached correspondence is forwarded for your review and appropriate action.

VB/rh
Attachment

CITY of LANSING
INTEROFFICE COMMUNICATION

TO: Virg Bernero, Mayor
FROM: Stephanie Robinson CPPB, Senior Buyer
DATE: Feb. 22, 2016
SUBJECT: Sole Source Purchase – Tetra Tech Engineering Services

Please include this Sole Source packet of information in your transmittal to Council as required by the Purchasing Ordinance Section 206.05.

In summary, the Purchasing Office processed the following Sole Source transaction:

Department: Public Service Department, WWTP Division
Vendor: Tetra Tech
Item Purchased: Engineering Services
Dollar Amount: \$50,481.00

Additional information pertaining to this purchase is attached for your information.

This letter is filed in accordance with the Purchasing Ordinance Section 206.05 (a) and (b).

sr

CITY of LANSING
INTEROFFICE COMMUNICATION

TO: Randy Hannan, Chief of Staff
Chad Gamble, Chief Operating Officer

FROM: Stephanie Robinson, CPPB Buyer

DATE: February 18, 2016

SUBJECT: Sole Source Purchase – Tetra Tech Engineering Services

The Public Service Department – WWTP Division requests that Tetra Tech, Lansing MI, be designated as a sole source consultant for Engineering Services for Pump Station Radio Communication Project by the City of Lansing.

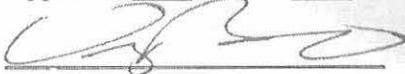
Please see the attached letter and approval from William Brunner, Sid Scrimger, and Chad Gamble regarding the request.

Based on the attached letter we recommend issuing a sole source purchase order to Tetra Tech in the approximate amount of \$50,481 from account numbers 590-933610-743000-0 and 590-933610-973000-20148 per the request of the Public Service Waste Water Treatment Plant.

Attachment

Date 2/19/16

Approved Denied


Virg Bernero, Mayor



Virg Bernero, Mayor

**PUBLIC SERVICE
DEPARTMENT**

Wastewater Division
1625 Sunset Avenue
Lansing, Michigan 48917
(517) 483-4404
FAX: (517) 483-4536

<http://publicservice.cityoflansingmi.com/pubwater/>



TO: Stephanie Robinson, Senior Buyer

FROM: William H. Brunner, P.E., Plant Engineer 

DATE: February 16, 2016

SUBJECT: Sole Source Procurement Request
Engineering Services for Pump Station Radio Communication Project

I recommend that a sole source engineering services contract for the radio communication project for the pump stations be awarded to Tetra Tech's (TT). Its proposal, priced at \$50,481, is attached.

Time is of the essence. The Lansing Wastewater Treatment Plant (WWTP) is currently controlling and monitoring 22 minor and 7 major pump stations through leased line service from AT&T. It is urgent that we replace this communication system for two reasons: AT&T service is scheduled to be discontinued within the next few years, and our service contract with AT&T ends in April. Other communities in this situation have renewed their contracts with AT&T only to see their phone bills escalate by 800% to 1,000%. Our current phone bill for the pump stations is \$400,000 per year. In this scenario, our phone bill would surge to \$4,000,000, an increase of \$3,600,000!

TT was the engineer for installation of the supervisory control and data acquisition system (SCADA) at the WWTP and its pump stations, and is currently providing as-needed SCADA services. It is intimately familiar with WWTP's SCADA system and the communication system used to transmit data between the WWTP and its pumping stations. Also, TT was the engineer for the installation of radio communication systems currently operating at our Miller Road Rain Gauge, Bennett Road Pump Station and most recently at our new Sandhill Road Pump Station. Also, through its as-needed contract, TT is currently providing the engineering needed to convert communication from the Tecumseh River Road Pump Station, a major pump station, from phone line to radio communications.

Tetra Tech has a wealth of experience in designing radio communication systems. It has successfully provided engineering services needed to convert pump station communication from telephone lines to radios in many cities, including East Lansing, Muskegon, Fruitport-Norton Shores, North Chicago, and currently for Kalamazoo.

Time is of the essence. The time needed to develop the bid documents, bid the project, and educate the successful bidder on the intricacies of the SCADA system and current pump station communication, could end up costing hundreds of thousands of dollars in phone bills. Tetra Tech is intimately familiar with the WWTP's SCADA system, has successfully designed radio



Virg Bernero, Mayor

PUBLIC SERVICE DEPARTMENT

Wastewater Division
1625 Sunset Avenue
Lansing, Michigan 48917
(517) 483-4404
FAX: (517) 483-4536

<http://publicservice.cityoflansingmi.com/pubwater/>



Sole Source Procurement Request
Engineering Services for Pump Station Radio Communication Project

February 16, 2016
Page 2 of 2

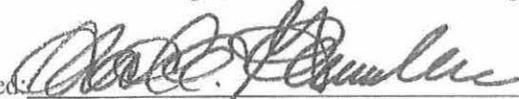
communication systems for two of our pump stations and a rain gauge, and is experienced in converting communication from phone lines to radio. Tetra Tech has provided a cost-effective proposal in which WWTP labor is utilized for bidding related services, signal strength testing and any negotiations needed to mount equipment on existing towers. Also, to provide additional cost savings, the WWTP will directly purchase the radio equipment, avoiding contractor markup, and TT will utilize a streamlined construction bidding process that employs no new design drawings for work at the minor pump stations.

Funds for this purchase are available in the following accounts:

Capital Improvement WWTP	590-933610-743000-00000	\$20,000
Pump Station Major Maintenance	590-933610-973000-20148	\$30,481

Please call me at -4018 if you have any questions regarding this sole source procurement request.

Approved:  Date: 2-16-16
Sid Scringler, Wastewater Division Superintendent

Approved:  Date: 2/17/16
Chad A. Gamble, P.E.
Director, Department of Public Service



TETRA TECH

January 28, 2016

Transmitted Electronically

Mr. Bill Brunner, P.E.
City of Lansing
1625 Sunset Ave.
Lansing, MI 48917

**Re: Lansing WWTP Radio System Assistance
Proposal for Professional Services**

Dear Mr. Brunner:

Thank you for the opportunity to submit our professional services proposal to assist the City of Lansing with solutions to replace the existing leased phone line communication system that is currently in use to communicate between the Lansing Wastewater Treatment Plant (WWTP) and 22 minor lift stations and 7 major pump stations with a radio based network.

This proposal contains our understanding of the project requirements, proposed scope of services, and fee estimate.

STATEMENT OF UNDERSTANDING

It is our understanding the City would like engineering assistance to migrate the current leased line communication system to a radio based system for all of the City's minor and major pump stations.

Currently the WWTP communicates via leased lines to the minor and major stations and the leased line service from AT&T is scheduled to be discontinued within the next several years.

The proposed solution will be based on 400 or 900 MHz licensed frequency radio system for the minor stations and unlicensed 5.8GHz frequency radio system for the major stations.

SCOPE OF SERVICES

The scope of services includes time to investigate appropriate communication solutions, produce a written description of work for the minor stations and a design drawing set for the major stations plus onsite assistance from Tetra Tech.

The scope of services below includes detailed tasks for minor and major pump stations:

Tetra Tech
710 Avis Drive, Ann Arbor, MI 48108
Tel 734.665.6000 Fax 734.665.2570 www.tetrattech.com



TETRA TECH

Minor Stations:

Tetra Tech will update the existing system one-line, compile a list of stations with GPS coordinates for the City to conduct a signal study, produce a bill-of-material for the City to procure and produce a basic written description of the proposed work.

- Recommend antenna heights for each of the 22 locations.
- Tetra Tech will draft a Bill-of-Material and produce a scope of work to allow the City to procure a contractor to install a 400 or 900 MHz antenna and cabling system on an existing (available) tower to be used as the minor station repeater.
- Tetra Tech will assist the City to train City staff to take signal measurements based on using licensed 400 or 900 MHz radios.
- After signals have been tested at each site, Tetra Tech will update the existing system one-line that will indicate recommended antenna heights for each of the 22 stations.
- Tetra Tech will produce a basic written description of the proposed work.
- Tetra Tech will develop a Bill-of-Material for the City to procure.
- Tetra Tech will provide 40 hours of additional assistance during installation to assist the City and Contractor.

Major Stations:

Tetra Tech will compile a list of stations with GPS coordinates and design a High speed radio system for the major stations. The design will require tall mono-poles located at each major station.

- Recommended antenna heights for each of the 7 Major station locations.
- Tetra Tech will conduct a software path analysis to determine appropriate tower heights for each station.
- Tetra Tech will produce installation details for each site.
- Tetra Tech will formalize a set of drawings to allow the City to bid the installation of equipment by a contractor.
- Tetra Tech will develop a Bill-of-Material for the City to procure.
- Tetra Tech will provide 40 hours of additional assistance during installation to assist the City and Contractor.

ASSUMPTIONS

- Tetra Tech is not providing new design drawings for the minor stations.
- The City will direct purchase all required equipment.
- Tetra Tech is not providing any bidding related services.
- The City is responsible for the majority of signal strength testing with minor assistance from Tetra Tech.
- The City is responsible for any negotiation to use and structural analysis of any existing tower proposed to be used as the minor station repeater.
- The proposed budget is for investigation, design and onsite assistance. Programming if necessary will be under separate contract.



TETRA TECH

SCHEDULE

Scheduling for these tasks can occur immediately following your notice to proceed and signature of this contract.

COMPENSATION

Compensation for the professional services required for the assignment will be based on time and material at a not-to-exceed fee budget of:

Minor Stations - \$17,361.00

Major Stations - \$33,120.00

The City will be invoiced monthly based on services performed. With this compensation method you pay only for the hours actually used.

If you concur with our proposal, please sign in the space below and return one original copy of this proposal to indicate your authorization to proceed. Our Standard Terms and Conditions are attached and considered part of this proposal. As with other City projects, please issue a purchase order for the work to reference in our monthly invoicing.

We look forward to working with you on this effort. Please contact me at 734-213-5075 if you have questions or require additional information.

Sincerely,

Mick S. Jones, P.E.
Senior Project Manager

Encl.: Standard Terms and Conditions

Copy: Accounting (w/encl.)

PROPOSAL ACCEPTED BY City of Lansing:

By _____

TITLE _____ DATE _____



CITY OF LANSING

INTERNAL AUDITOR
124 W MICHIGAN AVE FL 10
LANSING MI 48933-1605
(517) 483-4159
Fax (517) 483-7630

REVIEW AND RECOMMENDATIONS ON STRUCTURE, POLICIES AND PROCEDURES FOR THE CITY OF LANSING OFFICE OF THE INTERNAL AUDITOR

■ FOLLOW-UP REGARDING REPORTS

Jim DeLine
Internal Auditor
March 3, 2016

- I. Policies and Procedures for Reports
 - a. Annual Reports
 - i. The required Analysis of the Financial Status of the City will be compiled as soon as possible after the submission to the State of Michigan of the City's Comprehensive Annual Financial Report (CAFR).
 - ii. As soon as possible after publishing the Financial Status of the City, the Internal Auditor will update Councilmembers on the City's Long Term Debt.
 - iii. Analysis of the Capital Improvement Plan is provided in conjunction with the budget process.
 - b. Cash Audits
 - i. Cash Audit Checklist
 1. Currently in use. See Appendix A.
 - ii. Cash Audit Form
 1. Currently in use. See Appendix B.
 - c. Performance Audits
 - i. Definition of "Performance Audit"
 1. Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental or non-profit entity to assess whether the entity is achieving economy, efficiency and effectiveness in the employment of available resources.
 - a. Performance Auditing Definition (Feb 2014) INTOSAI and GAO.
 - ii. Audit Plan

1. Prior to the start of a performance audit, an audit plan should be developed for the project.
 2. The Audit Plan is to include:
 - a. Audit methodology most suited to the operations being audited.
 - b. Expected time frame for steps within the proposed methodology to be conducted.
 - c. The format and general content of the report to be prepared.
- iii. Field Work
1. Review of like operations in municipalities similar to Lansing.
 2. Review of benchmarks available for like operations.
 3. Interviews conducted.
 - a. Have interview summaries reviewed by the interviewee for accuracy / need for follow-up.
 4. Conduct on site visits to operations discussed in the interviews.
- iv. Draft Report
1. Compiled in format listed below
 2. Reviewed by associated personnel
 - a. In preparation for issuance of a final report, supervisors involved in the audit / investigation, the appropriate Department Head of the unit being audited, and the Finance Director will be given a draft copy of the report.
 - i. The above may be circumvented if the audit involves suspected fraud, in which case findings are handled in consultation with the City Attorney's Office and the Lansing Police Department.
 - b. Copies of the draft are to be delivered both electronically and hand delivered to recipient's staff with return receipt requested.
 - c. Within a fair and reasonable time period (to be stated in business days), recipients of the draft will submit, in writing, any or all of the following:
 - i. Items in the draft believed to be factually in error.
 - ii. Items in the draft believed to be interpreted incorrectly.
 - iii. Responses to recommendations made in the draft.
 - iv. A request for extension of the time period established for response.
 - d. Following receipt of the written comments, the Internal Auditor will meet with the Department Head or their

representative to discuss same and potential action plans if any.

- e. These written comments may or may not be cause for changes in the draft prior to publication.
- f. These written comments will be included in the final report. See below.

v. Final Report

1. Format

- a. Background / Research
 - i. Include objectives and scope
- b. Analysis
 - i. Include conclusions
 - 1. Tie to analysis
 - ii. Include relationship to strategic goals and performance measures
- c. Recommendations
 - i. Include action plans
- d. Comments from head of unit audited, affiliated Department head, and / or Finance Director.
- e. Acknowledgement and notes concerning comments from head of unit audited, Department head, and / or Finance Director.

2. Distribution

- a. Distribution of the final report shall be made in the following order:
 - i. The appropriate Council Committee, the Department Head of unit audited and the Finance Director
 - ii. The Mayor and City Clerk
 - iii. Council Office Manager for inclusion in appropriate committee packet
 - iv. Each Councilmember

CASH AUDIT CHECK LIST

Department _____
 Cash Receipt Point of Collection _____

Date _____
 Prepared by _____

General:

	YES	NO	N/A	comments
Separate list of incoming cash receipts	_____	_____	_____	_____
Daily Reconciliation's of cash receipts to Bank deposits	_____	_____	_____	_____
Use of prenumbered cash receipts	_____	_____	_____	_____

At Location:

Are checks accepted	_____	_____	_____	_____
Endorsement stamp used at point of Collection	_____	_____	_____	_____
Daily Report dated				_____
Completed by				_____
Cash register tape dated				_____
Control number on tape	_____	_____	_____	_____
Bank deposit slip matches Cash register tape total Amount	_____	_____	_____	_____
Any over and shorts reported	_____	_____	_____	_____
Amount				_____

At Parks Administration Office:

Date daily report received from location				_____
Date bank deposit slip received from bank				_____
File copy of bank deposit slip total at location matches bank deposit slip cleared by bank	_____	_____	_____	_____
Department deposit slip matches bank deposit slip dated	_____	_____	_____	_____
Over and shorts accounted for by				_____
Voids approved by				_____
Compare daily report data to Cash register tape	_____	_____	_____	_____
Foot and extend daily report	_____	_____	_____	_____

After Parks Administration Office:

Date reported to Treasurers office				_____
Date posted by Finance Department				_____

**CITY OF LANSING
Internal Audit
CASH COUNT SHEET**

Department: _____

Location: _____

Date: _____ Time: _____ AM/PM

Currency	Quantity	Total
\$1.00	X _____	= _____
\$2.00	X _____	= _____
\$5.00	X _____	= _____
\$10.00	X _____	= _____
\$20.00	X _____	= _____
\$50.00	X _____	= _____
\$100.00	X _____	= _____

Sub total currency-----

Coins						
\$0.01	X _____	+	_____	rolls	\$0.50/ Roll	= _____
\$0.05	X _____	+	_____	rolls	\$2.00/Roll	= _____
\$0.10	X _____	+	_____	rolls	\$5.00/Roll	= _____
\$0.25	X _____	+	_____	rolls	\$10.00/Roll	= _____
\$0.50	X _____	+	_____	rolls	\$20.00/Roll	= _____
\$1.00	X _____	+	_____	rolls		= _____

Sub total Coins -----

Checks -----

Paid outs -----

Receipts -----

Summary:

Currency -----
 Coins -----
 Checks -----
 Paid outs -----

Total -----
 Less: Receipts -----

Sub total -----
 Less: Petty Cash Fund -----

Over (Short) -----

Auditor _____ Department Rep. _____



CITY OF LANSING

INTERNAL AUDITOR
124 W MICHIGAN AVE FL 10
LANSING MI 48933-1605
(517) 483-4159
Fax (517) 483-7630

REVIEW AND RECOMMENDATIONS ON STRUCTURE, POLICIES AND PROCEDURES FOR THE CITY OF LANSING OFFICE OF THE INTERNAL AUDITOR

■ FOLLOW-UP REGARDING REPORTS

Jim DeLine
Internal Auditor
March 3, 2016

- I. Policies and Procedures for Reports
 - a. Annual Reports
 - i. The required Analysis of the Financial Status of the City will be compiled as soon as possible after the submission to the State of Michigan of the City's Comprehensive Annual Financial Report (CAFR).
 - ii. As soon as possible after publishing the Financial Status of the City, the Internal Auditor will update Councilmembers on the City's Long Term Debt.
 - iii. Analysis of the Capital Improvement Plan is provided in conjunction with the budget process.
 - b. Cash Audits
 - i. Cash Audit Checklist
 1. Currently in use. See Appendix A.
 - ii. Cash Audit Form
 1. Currently in use. See Appendix B.
 - c. Performance Audits
 - i. Definition of "Performance Audit"
 1. Performance audit refers to an independent examination of a program, function, operation or the management systems and procedures of a governmental or non-profit entity to assess whether the entity is achieving economy, efficiency and effectiveness in the employment of available resources.
 - a. Performance Auditing Definition (Feb 2014) INTOSAI and GAO.
 - ii. Audit Plan

1. Prior to the start of a performance audit, an audit plan should be developed for the project.
 2. The Audit Plan is to include:
 - a. Audit methodology most suited to the operations being audited.
 - b. Expected time frame for steps within the proposed methodology to be conducted.
 - c. The format and general content of the report to be prepared.
- iii. Field Work
1. Review of like operations in municipalities similar to Lansing.
 2. Review of benchmarks available for like operations.
 3. Interviews conducted.
 - a. Have interview summaries reviewed by the interviewee for accuracy / need for follow-up.
 4. Conduct on site visits to operations discussed in the interviews.
- iv. Draft Report
1. Compiled in format listed below
 2. Reviewed by associated personnel
 - a. In preparation for issuance of a final report, supervisors involved in the audit / investigation, the appropriate Department Head of the unit being audited, and the Finance Director will be given a draft copy of the report.
 - i. The above may be circumvented if the audit involves suspected fraud, in which case findings are handled in consultation with the City Attorney's Office and the Lansing Police Department.
 - b. Copies of the draft are to be delivered both electronically and hand delivered to recipient's staff with return receipt requested.
 - c. Within a fair and reasonable time period (to be stated in business days), recipients of the draft will submit, in writing, any or all of the following:
 - i. Items in the draft believed to be factually in error.
 - ii. Items in the draft believed to be interpreted incorrectly.
 - iii. Responses to recommendations made in the draft.
 - iv. A request for extension of the time period established for response.
 - d. Following receipt of the written comments, the Internal Auditor will meet with the Department Head or their

representative to discuss same and potential action plans if any.

- e. These written comments may or may not be cause for changes in the draft prior to publication.
- f. These written comments will be included in the final report. See below.

v. Final Report

1. Format

- a. Background / Research
 - i. Include objectives and scope
- b. Analysis
 - i. Include conclusions
 - 1. Tie to analysis
 - ii. Include relationship to strategic goals and performance measures
- c. Recommendations
 - i. Include action plans
- d. Comments from head of unit audited, affiliated Department head, and / or Finance Director.
- e. Acknowledgement and notes concerning comments from head of unit audited, Department head, and / or Finance Director.

2. Distribution

- a. Distribution of the final report shall be made in the following order:
 - i. The appropriate Council Committee, the Department Head of unit audited and the Finance Director
 - ii. The Mayor and City Clerk
 - iii. Council Office Manager for inclusion in appropriate committee packet
 - iv. Each Councilmember

CASH AUDIT CHECK LIST

Department _____
 Cash Receipt Point of Collection _____

Date _____
 Prepared by _____

General:

	YES	NO	N/A	comments
Separate list of incoming cash receipts	_____	_____	_____	_____
Daily Reconciliation's of cash receipts to Bank deposits	_____	_____	_____	_____
Use of prenumbered cash receipts	_____	_____	_____	_____

At Location:

Are checks accepted	_____	_____	_____	_____
Endorsement stamp used at point of Collection	_____	_____	_____	_____
Daily Report dated				_____
Completed by				_____
Cash register tape dated				_____
Control number on tape	_____	_____	_____	_____
Bank deposit slip matches Cash register tape total Amount	_____	_____	_____	_____
Any over and shorts reported	_____	_____	_____	_____
Amount				_____

At Parks Administration Office:

Date daily report received from location				_____
Date bank deposit slip received from bank				_____
File copy of bank deposit slip total at location matches bank deposit slip cleared by bank	_____	_____	_____	_____
Department deposit slip matches bank deposit slip dated	_____	_____	_____	_____
Over and shorts accounted for by				_____
Voids approved by				_____
Compare daily report data to Cash register tape	_____	_____	_____	_____
Foot and extend daily report	_____	_____	_____	_____

After Parks Administration Office:

Date reported to Treasurers office				_____
Date posted by Finance Department				_____

**CITY OF LANSING
Internal Audit
CASH COUNT SHEET**

Department: _____

Location: _____

Date: _____ Time: _____ AM/PM

Currency	Quantity	Total
\$1.00	X _____ =	_____
\$2.00	X _____ =	_____
\$5.00	X _____ =	_____
\$10.00	X _____ =	_____
\$20.00	X _____ =	_____
\$50.00	X _____ =	_____
\$100.00	X _____ =	_____

Sub total currency-----

Coins						
\$0.01	X _____	+	_____	rolls	\$0.50/ Roll	= _____
\$0.05	X _____	+	_____	rolls	\$2.00/Roll	= _____
\$0.10	X _____	+	_____	rolls	\$5.00/Roll	= _____
\$0.25	X _____	+	_____	rolls	\$10.00/Roll	= _____
\$0.50	X _____	+	_____	rolls	\$20.00/Roll	= _____
\$1.00	X _____	+	_____	rolls		= _____

Sub total Coins -----

Checks -----

Paid outs -----

Receipts -----

Summary:

Currency -----
 Coins -----
 Checks -----
 Paid outs -----

Total -----
 Less: Receipts -----

Sub total -----
 Less: Petty Cash Fund -----

Over (Short) -----

Auditor _____ Department Rep. _____

Today: 3/2/2016
 Percent of
 fiscal year: 67%

Cost Center	Description	Budget	67% of Budget	YTD Expenditures	YTD Residuals (Overage)
343224	Police Detention - Salaries	1,270,954	851,539	836,182	15,357
	Police Detention - Overtime	180,000	120,600	149,166	(28,566)
343240	Police Investigations - Salaries	3,039,242	2,036,292	1,899,878	136,414
	Police Investigations - Overtime	450,000	301,500	299,290	2,210
343250	Police Patrol - Salaries	8,451,297	5,662,369	4,770,824	891,545
	Police Patrol - Overtime	500,000	335,000	594,522	(259,522)
343520	Fire Suppression - Salaries	10,576,537	7,086,280	6,214,900	871,380
	Fire Suppression - Overtime	250,000	167,500	688,882	(521,382)