

CITY OF URBANA, ILLINOIS

REPORT ON FEDERAL AWARDS

For the Year Ended June 30, 2018

CITY OF URBANA, ILLINOIS

TABLE OF CONTENTS For the Year Ended June 30, 2018

	<u>Page(s)</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1 – 2
Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3 – 5
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	7 – 8
Schedule of Findings and Questioned Costs	9 – 15

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Urbana
Urbana, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the the City of Urbana, Illinois as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the the City of Urbana's basic financial statements, and have issued our report thereon dated December 19, 2018. The financial statements of the Urbana Free Library, the City of Urbana Police Pension Fund, and the City of Urbana Firefighters' Pension Fund were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Urbana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Urbana's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Urbana's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

To the Honorable Mayor and Members of the City Council
City of Urbana, Illinois

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2018-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-002, 2018-003, and 2018-004 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Urbana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City of Urbana's Response to Findings

The City of Urbana's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Urbana's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oak Brook, Illinois
December 19, 2018

REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
EXPENDITURES REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Urbana
Urbana, Illinois

Report on Compliance for the Major Federal Program

We have audited the City of Urbana's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City of Urbana's major federal program for the year ended June 30, 2018. The City of Urbana's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City of Urbana's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Urbana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

To the Honorable Mayor and Members of the City Council
City of Urbana, Illinois

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City of Urbana's compliance.

Opinion on the Major Federal Program

In our opinion, the City of Urbana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the City of Urbana is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Urbana's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Urbana's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Mayor and Members of the City Council
City of Urbana, Illinois

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Urbana, Illinois as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of Urbana's basic financial statements. We issued our report thereon dated December 19, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
December 19, 2018

CITY OF URBANA, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Federal Grantor/Pass Through Grantor/Program or Cluster Title	CFDA Number	Grant Number	Federal Expenditures	Passed Through To Subrecipients
U.S. Department of Housing and Urban Development:				
<i>Direct Funding:</i>				
Home Investment Partnerships Program (M)				
Home Investment Partnerships Program	14.239	M-17-DC-17-0217	\$ 89,545	\$ 26,566
Home Investment Partnerships Program	14.239	M-16-DC-17-0217	106,408	91,990
Home Investment Partnerships Program	14.239	M-15-DC-17-0217	142,319	142,319
Home Investment Partnerships Program	14.239	M-14-DC-17-0217	277,398	252,219
Home Investment Partnerships Program	14.239	M-13-DC-17-0217	<u>104,858</u>	<u>104,858</u>
Subtotal Home Investment Partnerships Program (M):			720,528	617,952
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grant	14.218	B-17-MC-17-0024	264,395	2,800
Community Development Block Grant	14.218	B-14-MC-17-0024	<u>221,106</u>	<u>208,420</u>
Subtotal CDBG - Entitlement Grants Cluster:			485,501	211,220
Supportive Housing Program	14.235	IL0037L5T031609	89,036	87,170
<i>Subtotal Direct Funding:</i>			1,295,065	916,342
<i>Passed through Illinois Department of Human Services:</i>				
Emergency Solutions Grant Program				
Emergency Solutions Grant Program	14.231	FCSWH03755	<u>25,000</u>	<u>21,887</u>
Subtotal Emergency Solutions Grant Program:			25,000	21,887
Total U.S. Department of Housing and Urban Development:			<u>1,320,065</u>	<u>938,229</u>
U.S. Department of Justice:				
<i>Direct Funding:</i>				
Bulletproof Vest Partnership Program				
Bulletproof Vest Partnership Program	16.607	2015-BUBX-15079224	1,184	-
Bulletproof Vest Partnership Program	16.607	2016-BUBX-16084254	5,485	-
Bulletproof Vest Partnership Program	16.607	2017-BUBX-17088704	<u>1,202</u>	<u>-</u>
Subtotal Bulletproof Vest Partnership:			7,871	-
<i>Passed through University of Illinois</i>				
National Institute of Justice Research, Evaluation, Development Project Grants				
Development Project Grants	16.560	2017-R2-CX-0012	10,290	-
Development Project Grants	16.560	2017-R2-CX-0012	1,413	-
Development Project Grants	16.560	2017-R2-CX-0012	<u>108</u>	<u>-</u>
Subtotal National Institute of Justice Research and Evaluation Development Grant:			<u>11,811</u>	<u>-</u>
Total U.S. Department of Justice:			<u>19,682</u>	<u>-</u>
Total expenditures of federal awards:			<u>\$ 1,339,747</u>	<u>\$ 938,229</u>

(M) Denotes major program.

CITY OF URBANA, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2018

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of the City of Urbana, Illinois under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City of Urbana, Illinois, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Urbana, Illinois.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 – INDIRECT COST RATE

The City of Urbana has not elected to use the 10% de minimis indirect cost rate.

CITY OF URBANA, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2018

NOTE 4 – SUBRECIPIENTS

Of the federal expenditures presented in the schedule of expenditures of federal awards, the City of Urbana, Illinois provided federal awards to subrecipients as follows:

Grant Program/Subrecipient	CFDA Number	Amount
Home Investment Partnership Program:		
Champaign County	14.239	\$ 146,836
Highland Green		214,696
Navicore RFP		14,845
Habitat for Humanity CHDO Reserve		66,181
Habitat New Construction RFP		75,000
Habitat 2014-2015 Agreement		37,500
Courage Connection TBRA		25,585
Rosecrance		37,309
Total Home Investment Partnership Program		<u>617,952</u>
Community Development Block Grants:	14.218	
Highland Green LLC		208,420
Consolidated Social Services:		
Courage Connection		2,800
Total Community Development Block Grant		<u>211,220</u>
Supportive Housing Program:	14.235	
Courage Connection Domestic Violence Services		87,170
Total Supportive Housing Program		<u>87,170</u>
Emergency Solutions Grant Program:	14.231	
United Way of Champaign County		14,640
Crisis Nursery		7,247
Total Emergency Solutions Grant Program		<u>21,887</u>
TOTAL		<u>\$ 938,229</u>

CITY OF URBANA, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2018

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- > Material weakness (es) identified? X Yes no
- > Significant deficiency (ies) identified? X Yes none reported

Noncompliance material to financial statements noted?

 Yes X no

FEDERAL AWARDS

Internal control over major programs:

- > Material weakness (es) identified? yes X no
- > Significant deficiency (ies) identified? yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

 yes X no

Auditee qualified as low-risk auditee?

 yes X no

Identification of major federal programs:

CFDA Number(s)
14.239

Name of Federal Program or Cluster
Home Investment Partnerships Program

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

CITY OF URBANA, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Finding No. 2018-001 (reported in the prior year as finding 2017-001)

Criteria: The City does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.

Condition: The City has outsourced the preparation of the financial statements to the auditors due to lack of funds for training and the small size of the City's accounting department.

Context: The City relies heavily on their external auditor to draft the individual fund statements, assist with modified accrual entries, make conversion entries, draft the government-wide statements, and prepare note disclosures. Material journal entries were identified during the audit that were not identified by the City's existing internal controls.

Effect: The financial results of certain funds within the City's financial statements could be materially misstated.

Recommendation: We recommend the City consider providing increased training to accounting staff and, if budgetary constraints allow, hire sufficient staffing to prepare the financial statements. Given the economic situation of the City and most municipalities in Illinois, relying upon the auditors to prepare the financial statements with City accounting staff completing a review of the reports may be the most practical option in lieu of hiring additional staffing.

Management's Response: *Current staffing levels are not adequate to prepare financial reports at the end of each year. Professional Finance staff will continue to engage in professional development activities related to financial reporting during the course of the year. The City will continue to rely on Baker Tilly to prepare the Comprehensive Annual Financial Report because of the significant effort involved in that work. It may be appropriate to review that decision in the future if staffing permits and appropriate software is available.*

CITY OF URBANA, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Finding No. 2018-002 (reported in the prior year as finding 2017-002)

Criteria: The City does not have proper segregation of duties around the payroll process.

Condition: The same individual is responsible for changing pay rates and benefits, updating time records for hourly employees, processing payroll, and printing, signing and distributing checks. The City has implemented compensating review controls to partially mitigate the risks from lack of segregation of duties.

Context: The City currently does not have the staffing levels for these segregation of duties to exist.

Effect: The absence of these controls could result in errors to financial data or could allow the misappropriation of City assets to be concealed.

Recommendation: We recommend segregating responsibilities among multiple employees and limit access within the system such that segregated responsibilities could not be circumvented.

Management's Response: *In October 2018 (after the end of the fiscal year being audited), the new Human Resources / Payroll system was implemented. In this system, all changes in pay rates and benefits are initiated by Human Resources staff. Those changes are reviewed by the Financial Services Coordinator, who is responsible for processing payroll. Any questions or changes are directed to Human Resources staff.*

CITY OF URBANA, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Finding No. 2018-003 (reported in the prior year as finding 2018-003)

Criteria: An effective internal control system should include segregation of duties around journal entries, including the restriction of access within the financial accounting software.

Condition: While journal entries are reviewed and approved by someone other than the original preparer, multiple employees at the City can prepare and post journal entries into the financial accounting system without the required review and approval.

Context: The financial accounting system does not have the capability to require secondary review prior to posting to the system.

Effect: The lack of access restrictions within the financial accounting software present a significant risk that inappropriate activity may take place and be hidden through malfeasant journal entries.

Recommendation: We recommend that access to post journal entries to the financial accounting software be restricted to necessary employees only.

Management's Response: *With implementation of the new financial management system in February 2018, all journal entries are reviewed and approved by the Finance Director prior to posting. Entries cannot be posted without this electronic approval.*

CITY OF URBANA, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Finding No. 2018-004 (reported in the prior year as finding 2017-004)

Criteria: An effective internal control system should include controls over the City's information technology. These controls would provide the appropriate security for the City's financial information to prevent unauthorized access or data loss.

Condition: The City relies upon the expertise of a single employee to maintain the custom-built general ledger software. This individual has unlimited access to the system, including the ability to alter source coding and financial databases. Also, the City did not have sufficient controls in place over information technology such as a formal change management policy, periodic reviews of access rights to financial accounting systems, periodic restorations of backups, and all financially impacted applications should have a login which is unique and not shared.

Context: The City's financial software is extremely modified for the City's specific purposes in a very complicated manner. Furthermore, the City does not have a formal change management policy, does not review access to the financial accounting system, does not restore backups, and does not have a formalized list of employees with physical access to the servers.

Effect: With no other individuals at the City possessing the skills to maintain the general ledger system, the City would have no general ledger support if the individual were to cease employment. Also, not having an effective information technology control system, the City opens itself up to the risk of unauthorized access or data loss.

Recommendation: If possible, multiple individuals should be trained to maintain the general ledger software in case of emergency. We also recommend the ability to alter programming code and financial databases be completely restricted or heavily monitored. Also, the City should create an internal control structure that addresses the above control risks.

Management's Response: *The deficiencies were addressed with implementation of the new financial management system. Access for users was reviewed as part of the implementation and will be reviewed on an ongoing basis. Each user has a unique user name and password. All backups are performed by the City's software vendor, who provides hosting services.*

CITY OF URBANA, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 3018

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

NONE

CITY OF URBANA, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2018

SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
2017-001	The City has outsourced the preparation of the financial statements to the auditors due to lack of funds for training and the small size of the City's accounting department.	The City continues to rely on Baker Tilly to prepare the Comprehensive Annual Financial Report.
2017-002	The same individual is responsible for changing pay rates and benefits, updating time records for hourly employees, processing payroll, and printing, signing, and distributing checks. The City has implemented compensating review control to partially mitigate the risks from lack of segregation of duties.	The City implemented new payroll system that will reconcile this condition. However, implementation was not until after the 2018 fiscal year, so the condition remains for this report. The point will be resolved for fiscal year 2019.
2017-003	Multiple employees at the City can prepare and post journal entries into the financial accounting system.	The City implemented the MUNIS accounting system in January, 2018. This point will be resolved for fiscal year 2019.
2017-004	The City relies upon the expertise of a single employee to maintain the custom-built general ledger software. This individual has unlimited access to the system, including the ability to alter source coding and financial databases. Also, the City did not have sufficient controls in place over information technology such as a formal change management policy, periodic reviews of access rights to financial accounting systems, robust password policies, periodic restorations of backups, and a formal listing of employees with physical access to servers.	The City implemented the MUNIS accounting system in January, 2018. This point will be resolved for fiscal year 2019.