T.N

Posted On JUL 3 2026

REGULAR BOARD OF ALDERMEN MEETING

Tuesday
July 21, 2026
7:00 P.M.
At
Cleveland City Hall
209 W. Main Street

BILLS/ORDINANCES ON AGENDA ARE AVAILABLE FOR PUBLIC VIEW

CITY OF CLEVELAND, MISSOURI
BOARD OF ALDERMEN MEETING
AGENDA
July 21, 2026 - 7:00 p.m.

CALL MEETING TO ORDER/ROLL CALL

PLEDGE OF ALLEGIANCE

CONSENT AGENDA:

APPROVAL OF MINUTES OF REGULAR MEETING OF JULY 7, 2026

COMMENTS FROM THE PUBLIC:

INTRODUCTION/ADOPTION OF RESOLUTIONS/ORDINANCES (None)

UNFINISHED BUSINESS
Vacancy City Clerk
Lagoon Aerators

NEW BUSINESS:

REPORT OF OFFICERS—MEMBERS—COMMITTEES

Mayor Roberson
Alderman Walker
Alderman Williams
Alderman Goben
Alderman Hull
Alderman Muller
Alderman B. Hull

ADJOURNMENT

EXECUTIVE SESSION

The Cleveland Board of Aldermen may enter an executive session during this meeting if such action is approved by a majority of the Aldermen present, with quorum, to discuss legal or privileged matters under Section 610.021(1) to discuss matters pertaining to the leasing, purchase or sale of real estate, according to Missouri statute 610.021.2, and to discuss matters pertaining to personnel actions under Section 610.021(3) and that the record be closed.

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Posted On____________

CITY OF CLEVELAND, MISSOURI
Regular Board of Aldermen Meeting
DATE: July 21, 2026

PLEASE PRINT YOUR NAME AND ADDRESS BELOW:

Haider Nawaz

Jack Hott

CITY OF CLEVELAND
209 W. MAIN   CLEVELAND, MO 64734
REGULAR BOARD OF ALDERMEN MEETING
July 21, 2026

Mayor Roberson called the meeting to order at 7:00 p.m.

ROLL CALL FOR ALDERMEN IN ATTENDANCE: Hull, B. Hull, Williams, Muller, Goben, Walker

PUBLIC IN ATTENDANCE: Haider Nawaz, Jack Hott

CITY EMPLOYEES IN ATTENDANCE: City Clerk Nawaz, Assistant City Clerk Aksamit, Chief of Police Vick

PLEDGE OF ALLEGIANCE: Recited by all in presence.

CONSENT AGENDA:

APPROVAL OF MINUTES OF REGULAR MEETING OF JULY 7, 2026

Mayor Roberson asked for comments and questions for the consent agenda; upon hearing none, the consent agenda was unanimously approved.

Comments from Public:
Haider Nawaz informed that the Christian Church at 303 W. Main Street, will be hosting Bingo and dinner night on Friday, August 7, 2026. The cost of dinner is $3.00. Haider Nawaz stated that it is a fun event and invited all in presence.

UNFINISHED BUSINESS:

Vacancy City Clerk Position: Mayor Roberson mentioned the memorandum he had emailed earlier to the Board about his research and findings for the "Segregation of Duties" (attachment 1). Alderman Goben stated that the said memorandum answered the general questions but not specific to Cleveland.

Alderman Goben asked for the purpose of combining both positions? Mayor Roberson responded that the reasons would be saving money and increasing efficiency, stating that there are days at City Hall when two staff members are not needed. Discussion was held. Mayor further stated that regardless of which option the City chooses, controls must be clearly documented and in place.

Alderman Hull stated that he is in favor of two positions; one could be 32 hours a week and other could be 16 hours a week. Alderman Muller stated that he would like to maintain two positions, it helps with cross-training and provides coverage when one employee is on vacation or absent.

Mayor Roberson suggested an additional option: keep City Hall open Monday through Friday by overlapping the two clerks with staggered workdays. Alderman Hull stated that the public is accustomed to City Hall being open four days a week and there have been no complaints about the current schedule. He further noted that staggering days would not provide continuity of information for the Clerk who would be absent the previous day. Alderman Muller stated that in the past City Hall was opened five days a week and that was an "over kill".

Alderman Goben asked the current clerks (in presence) for their opinion. **City Clerk Nawaz** stated that she still has concern for the segregation of duties and stated that this week she came back from one week's vacation and had to make five full bank deposits in one day because the accounting clerk could not have made those deposits in her absence due to segregation regulation.

City Clerk stated that both said positions have their own expertise and can answer the customers within their own domain; although they are able to handle cross area tasks if one or other is unavailable.

The City Clerk explained that when City Hall appears less busy, that is when filing, records maintenance, and other catch-up tasks are completed. There is a significant amount of work and documentation that may not be visible to the public but is actively performed in the background.

The City Clerk also emphasized that the City Clerk position serves as the Custodian of Records, which is a substantial responsibility on its own.

Accounting Clerk Aksamit stated that she believes that City Hall needs two people.

Mayor Roberson stated that he wants to make sure that the Board has all the information and facts before making a decision and that is why he has presented the memorandum (attachment). Further discussion held. Alderman Muller stated that if changes are to be made then the job descriptions will have to be revisited; as of now it does segregate the two positions. Alderman B. Hull asked the Mayor why was the vacancy not advertised and how did it switch from advertising to Mayor offering the (combined) job to Aksamit? Mayor stated that he must be misunderstood and it is incorrect in the minutes that he offered the job. Mayor Roberson stated that he never offered the job to Aksamit; he had talked to both employees about it and asked Aksamit if she would be interested and she had said she would be interested.

Regarding the advertisement of the job; Mayor stated that when he brought his combined job proposal at the last meeting the segregation question came up and the job ad was postponed until he brought the research to the Board. Further discussion held.

Alderman Hull moved to maintain both 32 hours City Clerk and Assistant City Clerk/Accounting Clerk positions and advertise the City Clerk vacancy. Seconded by Alderman Goben. Motion passed unanimously.

6 ayes; Hull, B. Hull, Muller, Williams, Goben, Walker
0 nay

Discussion held about the starting salary for the City Clerk's position. Financial Advisor Alderman Muller suggested $20.00 hourly rate for starting salary.

Alderman Williams moved to advertise the City Clerk vacancy with a starting hourly rate of $20.00. Seconded by Alderman B. Hull. Motion passed unanimously.

6 ayes; Hull, B. Hull, Muller, Williams, Goben, Walker-0 nay

Aerators Repair at the Sewer Lagoon: Mayor Roberson reported that two aerators and two bubbler systems are currently operating at the lagoon. Water/Sewer Superintendent Maynard has sent four requests for quotes on new aerators and has received only one response to date.

Mayor further stated that Superintendent Maynard believes the recent breakdowns may be related to issues with the VFDs (Variable Frequency Drives) and that replacing the VFDs may resolve the malfunctioning aerators. Mayor Roberson informed that Superintendent Maynard will be contacting Lloyd Harold to discuss the matter and potential next steps.

Mayor informed that according to Superintendent Maynard power from one of the aerators was diverted to one of the bubbler systems; restoring the power will have one more functional aerator. This topic will be taken off the agenda until further information becomes available.

Upon inquiry from Alderman Goben regarding ammonia control, Alderman Muller explained that there are additional methods available to help manage ammonia levels in the lagoon; a dam system can be used to slow and offset the flow, allowing water to remain in the lagoon longer so that beneficial bacteria have more time to break down organic refuse. Alderman Muller also mentioned that a floating vegetation system can assist with ammonia reduction.

Alderman Muller further stated that a Sludge Judge assessment can be performed to measure the depth of accumulated sludge in the lagoon. The results of this measurement can help determine whether dredging is necessary.

REPORT OF OFFICERS—MEMBERS—COMMITTEES

Alderman Walker: Reported that he has measured the damaged sidewalk to be roughly 43 feet; estimated cost of repair and debris removal would be $5,375.00. A formal bid can be submitted once City puts out the bid invitation. Mayor informed that City's sidewalks are not covered by the insurance; a claim will be entered against the offending party and City's insurance company will assist us in filing the claim. Alderman Muller stated that MoDOT might have to be involved due to the easement rights.

Alderman Williams: Reported that he along with Mayor reached out to MoDOT regarding the request/petition process for a traffic light at the intersection of 247th Street and Holmes Road. This request will go through the Highway Safety Department; a case study will be carried out to assess feasibility; this process can take a long time before a decision is made. Mayor Roberson stated that he will do periodical follow-ups.

Alderman Goben: Stated that he saw some discussion in the minutes about the maintenance of ditches and City vs. Homeowners' responsibility; asked for City's stance. Alderman Goben stated that he understands that traditionally City has been doing right by helping people; discussion held about the liability issues. Alderman Williams stated that if City takes the responsibility of the trees in the ditches and the said tree damages a homeowner's fence then they can file a claim against the City.

Discussion held regarding continued maintenance of the ditches and removal of trees to maintain the unrestricted flow of water. Mayor Roberson stated that if a tree in a ditch is causing disruption to the flow of water, then that tree needs to be taken out otherwise it is homeowners' responsibility. Mayor

Roberson stated that City holds the right-of-way, but the property maintenance, including mowing of ditches is homeowners' responsibility. Board agreed that mowing ditches is homeowners' responsibility.

Alderman Muller disagreed with Mayor about the removal of trees and stated that GIS shows the road up to the ditches are City's property thus keeping the ditches clean of trees and brush is City's responsibility. Alderman Muller stated that City should take out the small trees out of ditches before they become big trees. Mayor will do research and find out more information about property ownership and the City's responsibility. Alderman Muller suggested to ask City Attorney Paul Campo.

Jack Hott, present in public, stated the trees being discussed at this time are in the middle of ditch and the roadway. Alderman Walker stated that City should proceed with caution before setting a precedent.

Alderman B. Hull: Nothing to report currently.

Alderman Muller: Reported that he had contacted High Speed Mowing for Lake Drive mowing; it is now mowed and looking good.

Alderman Hull: Stated that it is nice to see the street work in progress. Jack Hott expressed concern about oiling and stated that he saw a lot of dry spots (Lone Pine) hoped someone was overseeing the street work.
Alderman Hull stated that Wednesday is trash/recycling day and Evergy has plans to put a new pole and transformer (4rth Street) as well; expressed concern over big trucks driving over the freshly laid asphalt.

Mayor Roberson will contact Evergy and request the installation date to be moved. Mayor informed that he has talked to Bryce Smith of Waste Management about the street repairs; the trash will be picked up by 8am on Wednesday and the missed recycling will be picked up on the next trash pickup day. Mayor will post the said information on the website. Mayor stated that paving will be done on Wednesday this week and pothole filling will be done on Thursday next week, weather permitting.

Mayor Roberson: Informed:

1. That he has reached out and reappointed the members whose terms were expiring in in August of 2026: Lance Meerkatz of Adjustment Board and Dan Ackerman of Planning and Zoning Board .
2. City has received an application for the position of Assistant Water/Sewer Superintendent; Mayor and Randy Maynard will schedule an interview.

Chief of Police: Informed that the cameras are up and running; there were some bad installation issues that will be evaluated to determine if a correction is required. Seargent Shepherdson and Officer Kerley need to be trained in the use of cameras.

ADJOURNMENT: Alderman Williams moved to adjourn at 8:16 p.m. Seconded by Alderman Goben. Motion passed unanimously.

6 ayes; Hull, B. Hull, Muller, Williams, Goben, Walker-0 nay

Kevin Roberson | Tasneam Nawaz | August 4, 2026
Mayor, Roberson | City Clerk, Nawaz | Date of Approval

816.829.4012
MAYOR@CLEVELANDMO.COM

OFFICE OF THE MAYOR
CITY OF CLEVELAND, MISSOURI

209 WEST MAIN STREET
CLEVELAND, MO 64734

TO: Cleveland Board of Aldermen
FROM: Kevin Roberson, Mayor
DATE: July 10, 2026
SUBJECT: Segregation of Duties and Administrative Organization

Note: This memorandum is intended to provide factual information regarding applicable legal authorities, governmental auditing standards, and the City's independent audit findings to assist the Board of Aldermen in its deliberations. It is not intended as legal advice and should not replace advice from the City Attorney, independent auditor, or other appropriate professionals.

Purpose

At the July 7, 2026 meeting, the Board of Aldermen requested additional information regarding Segregation of Duties (SoD) as it relates to the potential reorganization of the City's administrative staffing following the announced retirement of the City Clerk. Specifically, the Board requested research addressing whether Missouri law or generally accepted governmental practice requires separate City Clerk and Accounting Clerk positions, or whether those responsibilities may be reorganized while maintaining appropriate internal controls.

This memorandum summarizes the research completed to date. It is intended to help the Board distinguish between legal requirements, audit recommendations, and policy choices so the Board can make an informed decision.

Summary of Key Findings

The Board requested research regarding whether the City of Cleveland must maintain separate City Clerk and Accounting Clerk positions because of Segregation of Duties. Based on the research completed, the following key findings are offered for the Board's consideration:

- Segregation of Duties is an important internal control, and it is one element of a broader system of controls that may also include approvals, reconciliations, written procedures, independent review, and Board oversight. (See Section I.)
- Missouri law establishes municipal offices and responsibilities, and research did not identify a statute expressly requiring a fourth-class city to maintain separate City Clerk and Accounting Clerk positions. (See Section II.)
- Government auditing standards recognize that smaller governments may need compensating controls when complete segregation is not practical because of limited personnel. (See Section III.)
- Cleveland's FY2024 and FY2025 audits identify segregation of duties as a continuing finding and recommend providing as much segregation as feasible within City operations rather than prescribing a specific staffing model. (See Section III.)
- If the Board reorganizes administrative responsibilities, the decision should be paired with documented compensating controls and clear assignment of review responsibilities. (See Section IV.)

Section I. What is Segregation of Duties?

Segregation of Duties is an internal control principle intended to reduce the risk that errors, fraud, or misuse of public resources can occur and remain undetected. In plain terms, it means that one person should not control every step of a financial transaction whenever the City has a practical way to divide those responsibilities.

In municipal finance, the greatest risk occurs when the same person controls all or most of the following functions:

Function	Example
Authorization	Approving purchases, payroll, adjustments, or expenditures
Custody	Handling cash, deposits, checks, or other City assets
Recordkeeping	Entering transactions in accounting or utility billing records
Reconciliation	Comparing bank, utility, payroll, or accounting records and resolving differences

Research Note. The GAO Green Book describes internal control as the process management uses to achieve objectives related to operations, reporting, and compliance. The Green Book also explains that control activities include segregation of duties and that, when segregation is not practical due to limited personnel or other factors, management should design alternative control activities to address the risk. [1]

This distinction matters for Cleveland. Segregation of duties is an important internal control and, in a small municipality, it functions as one element of a broader system of internal controls. In a small city, other controls may include Board review of expense reports, monthly budget-to-actual review, CPA review, dual signatures where practical, documented bank reconciliations, written procedures, and independent review of utility billing changes or other significant system changes.

Section II. Does Missouri Law Require Separate Positions?

Research did not identify any Missouri statute expressly requiring a fourth-class city to maintain separate City Clerk and Accounting Clerk positions. Missouri law does, however, establish certain municipal offices and responsibilities that the Board should consider when determining how administrative duties are assigned.

Authority	What it says	Application to Cleveland
RSMo §79.050	Identifies elected officers for fourth-class cities and allows the Board, by ordinance and voter approval where required, to provide for appointment of certain offices such as collector and chief of police.	This section does not identify an Accounting Clerk position and does not require a separate Accounting Clerk position.
RSMo §79.110	Gives the mayor and board care, management, and control of the city and its finances, and ordinance authority for good government.	This supports the Board's role in deciding how City operations and finances are organized, subject to law.
RSMo §79.230	Authorizes the mayor, with Board approval, to appoint a treasurer, city attorney, city assessor, street commissioner, night watchman, and other officers authorized by ordinance.	This statute recognizes appointive offices but does not require an Accounting Clerk position.
RSMo §79.270	Authorizes the Board to fix compensation of all officers and employees by ordinance.	If staffing is reorganized, compensation and position structure should be addressed consistently with ordinance requirements.
RSMo §79.290	Provides that duties, powers, and privileges of officers not otherwise defined shall be prescribed by ordinance.	This is relevant because Cleveland has ordinances addressing the City Clerk duties, while the Accounting Clerk appears to be an employment position rather than a statutory office.
RSMo §79.300	Describes treasurer duties, including receiving and safely keeping City monies and paying funds on proper warrants or orders.	Cleveland has indicated it does not currently maintain a separate Treasurer role or position; if treasurer functions are implicated, the City Attorney should be consulted.
RSMo §79.320	Provides that the Board elects a City Clerk, whose duties and term are fixed by ordinance; the Clerk keeps Board proceedings and records and is the general accountant of the City.	This statute supports the conclusion that the City Clerk already has statutory accounting-related responsibilities, but it does not create or require a separate Accounting Clerk position.

Attorney General Opinion No. 24 (1955). The Missouri Attorney General concluded that, in a fourth-class city, one person may not simultaneously hold the offices of City Clerk, City Treasurer, and City Collector, or any two of those three offices, because those statutory offices are incompatible. The opinion is important because it cautions against one person holding incompatible statutory offices. However, based on the information provided, Cleveland is not proposing to combine the statutory offices of City Clerk, Treasurer, and Collector. Instead, the current question is whether duties from a part-time Accounting Clerk employment position may be reorganized with City Clerk duties while maintaining proper internal controls. [2]

Practical takeaway for the Board: Missouri law should not be read as eliminating the need for segregation of duties or internal controls. It also should not be read, based on the research completed, as requiring a separate Accounting Clerk position. The better reading is that the Board must preserve legal accountability for statutory offices while designing an internal control structure that is appropriate for Cleveland's size, staffing, and resources.

Section III. What Do Governmental Auditing Standards and Cleveland's Audits Say?

The auditing guidance is more directly relevant to the Board's practical question than the statutes. The statutes identify offices and responsibilities; the audits and internal control standards explain how risk should be managed.

Missouri State Auditor guidance. Missouri State Auditor reports consistently explain that segregation of duties helps ensure transactions are properly accounted for and assets are safeguarded. The State Auditor also repeatedly recognizes that, when proper segregation cannot be achieved, documented independent or supervisory reviews are needed. For example, the City of Waverly audit states that if proper segregation cannot be achieved, documented independent or supervisory reviews of accounting and bank records are needed. The City of Orrick audit similarly recommends segregating accounting duties to the extent possible and ensuring documented independent supervisory reviews. [3]

Cleveland FY2024 and FY2025 audits. Cleveland's own independent audits are especially important. The FY2024 audit identified segregation of duties as a significant deficiency but did not identify a material weakness. The FY2024 finding states that the City has a limited number of personnel involved in the accounting function and recommends that the City continue to monitor and evaluate internal controls with limited personnel and provide as much segregation as feasible. The City's response identified written policies and procedures and an independent CPA firm reviewing accounting entries and performing monthly compilation services as mitigating controls. [4]

The FY2025 audit continued the segregation of duties finding. It again attributed the issue to limited staffing and budget constraints and again recommended monitoring and evaluating internal controls while providing as much segregation of duties as feasible within City operations. The FY2025 response again noted that the cost of additional staff would be prohibitive and identified written policies, CPA review, and monthly compilation services as mitigating controls. [5]

Utility billing finding. The FY2025 audit also included a separate finding on internal control over rate implementation. That finding is relevant because it shows the practical risk the Board is trying to manage. The audit reported that a utility billing software setup error resulted in approximately $60,000 of underbilled charges for the year ended June 30, 2025. The recommendation was that, after rate or procedure changes, another person should review and recalculate the revisions and test billings should be performed. [6]

Taken together, the audits do not say the Board must maintain two particular part-time positions. They do say that limited staffing creates internal control risk and that the City must continue to strengthen oversight, review, and documentation.

Section IV. What Options Are Available to the Board?

The Board has at least two practical options. This memorandum does not recommend one option over the other; it identifies the governance considerations attached to each.

Option	Advantages	Risks / Concerns	Controls Needed
Option A: Maintain two 32-hour positions	Provides greater natural separation between administrative and accounting duties; preserves current role structure.	Higher personnel cost; recruitment/retention risk; does not by itself eliminate audit findings if oversight and documentation remain weak.	Continue monthly Board review; require documented reconciliations; ensure independent review of utility adjustments, billing changes, payroll, and bank records.
Option B: Reorganize administrative responsibilities into one primary administrative position with compensating controls	May improve staffing flexibility, continuity, training, and efficiency; may better reflect the realities of a small City office.	Increases reliance on oversight; reduces natural supervisory separation between the current City Clerk and Accounting Clerk roles.	Formalize compensating controls: documented Board or Mayor review, CPA review, dual approval/signatures where practical, independent review of utility billing and rate changes, written procedures, and periodic reporting to the Board.

Questions for Board Consideration

Does the Board believe the City can maintain adequate internal controls under either staffing structure?

If duties are reorganized, which compensating controls should be formally adopted before or at the same time as the staffing change?

Who should perform and document independent reviews of bank reconciliations, expense reports, utility billing changes, payroll, and other high-risk functions?

What role should the City's independent CPA firm continue to play in monthly review and compilation work?

Should the City Attorney review any ordinance changes needed to align local ordinances with the Board's final decision?

Conclusion

The question before the Board is not whether segregation of duties is important. It clearly is. The better question is how the City of Cleveland can maintain an effective system of internal controls within the practical realities of a small fourth-class city with limited administrative staffing.

Based on the research completed, Missouri law establishes municipal offices and responsibilities but does not appear to require Cleveland to maintain separate City Clerk and Accounting Clerk positions. Governmental auditing standards and Missouri audit practice recognize the importance of segregation of duties while also recognizing that smaller governments may need to rely on compensating controls when full segregation is not practical.

Accordingly, the Board's decision should balance legal requirements, audit guidance, operational needs, fiscal stewardship, and public accountability. If the Board maintains two part-time positions, it should still continue strengthening oversight and documentation. If the Board reorganizes duties into one primary administrative position, it should do so only with clear compensating controls that are documented, repeatable, and reviewed by the Board.

Authorities Consulted

[1] U.S. Government Accountability Office, Standards for Internal Control in the Federal Government (Green Book). GAO describes internal control as a process used to achieve objectives related to operations, reporting, and compliance and notes that the Green Book may be used by state and local governments as an internal control framework. GAO Green Book, official GAO page; 2014 Green Book, Principle 10, paragraphs 10.12 and 10.14.

[2] Missouri Attorney General Opinion No. 24-1955 (Dodds), June 10, 1955. The opinion concluded that the offices of City Clerk, City Treasurer, and City Collector, or any two of them, are incompatible in a fourth-class city when held by the same individual.

[3] Missouri State Auditor, City of Waverly, Report No. 2024-041; Missouri State Auditor, City of Orrick, Report No. 2022-118; Missouri State Auditor, City of Town and Country, Report No. 2022-001. These reports use recurring language recommending segregation to the extent possible or documented independent/supervisory review when segregation cannot be fully achieved.

[4] City of Cleveland, Missouri, Financial Statements, June 30, 2024, Independent Auditor's Report on Internal Control and Schedule of Findings and Responses, Finding 2024-001 Segregation of Duties.

[5] City of Cleveland, Missouri, Financial Statements, June 30, 2025, Schedule of Findings and Responses, Finding 2025-001 Segregation of Duties.

[6] City of Cleveland, Missouri, Financial Statements, June 30, 2025, Schedule of Findings and Responses, Finding 2025-003 Internal Control Over Rate Implementation.

[7] Missouri Revised Statutes: §§79.050, 79.110, 79.230, 79.270, 79.290, 79.300, and 79.320, RSMo.

[8] City of Cleveland Ordinances 97-3, 97-10, and 98-14; City Clerk, Accounting Clerk/Assistant City Clerk, and Office Clerk job descriptions provided for this review.