

City of Gainesville

*City Hall
200 East University Avenue
Gainesville, Florida 32601*



Meeting Agenda

November 24, 2008

1:00 PM

City Hall, Room 16

Audit, Finance and Legislative Committee

Mayor Pegeen Hanrahan (Chair)

Mayor-Commissioner Pro Tem Jack Donovan (Vice Chair)

Persons with disabilities who require assistance to participate in this meeting are requested to notify the Office of Equal Opportunity at 334-5051 or call the TDD phone line at 334-2069 at least two business days in advance.

CALL TO ORDER - 1:05 PM**ROLL CALL****ADOPTION OF THE AGENDA****APPROVAL OF MINUTES****080613.****Audit, Finance and Legislative Committee Minutes (B)****RECOMMENDATION**

The Audit, Finance and Legislative Committee approve the minutes of September 8, 2008, as circulated.

080613_minutes_20081124.pdf

DISCUSSION ITEMS**080614.****Review of Fleet Fuel Expenses and Charges to Departments (B)**

Explanation: In accordance with our Annual Audit Plan, we have completed a Review of Fleet Fuel Expenses and Charges to Departments. Our report, which includes a response from the City Manager and General Manager for Utilities, is attached for your review.

We request that the Committee recommend the City Commission accept our report and the management response. Also, in accordance with City Commission Resolution 970187, Section 10, Responsibilities for Follow-up on Audits, we request that the Committee recommend the City Commission instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

RECOMMENDATION

The Audit, Finance and Legislative Committee recommend that the City Commission: 1) Accept the City Auditor's report and the response from the City Manager and General Manager for Utilities, and 2) instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

080614_Report_20081124.pdf

080224.**Periodic Review of Rate Increases (NB)**

Explanation: On July 21, 2008, during GRU's 2009-2010 Budget presentation, Commissioner

Poe referred the issue of periodically reviewing the need for rate increases to Audit, Finance and Legislative Committee.

RECOMMENDATION *The Audit, Finance and Legislative Committee receive a presentation from staff describing the Service and Connection Charges and the history of changes that have been made to these charges. This discussion would not include items considered base rate consumption or standard monthly customer charges.*

Legislative History

7/21/08	City Commission	Referred (7 - 0)	Audit, Finance and Legislative Committee
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080331.

2009 State Legislative Agenda (B)

Explanation: Annually, the City Commission adopts a State Legislative Agenda for presentation to the Alachua County Legislative Delegation. The Legislative Agenda is a compilation of the City's priority needs for the upcoming Legislative Session and provides delegation members with comprehensive information in order for them to focus their efforts on specific legislative priorities and initiatives related to the City. The statement includes funding requests as well as policy initiatives that are listed in priority order as recommended by staff.

At the September 8, 2008 Audit, Finance and Legislative Committee meeting staff was directed to submit the draft State Legislative Agenda to Alachua County Legislative Delegation members to gauge their support for the City's requests. These meetings have been conducted and the draft of the State Legislative Agenda submitted for the November 24, 2008 Audit, Finance and Legislative Committee meeting reflects the input received from the delegation meetings.

Fiscal Note: Requesting \$2,425,000 in State funds for projects. If funds are not received the City will rely on other sources including other state, federal, and local support.

RECOMMENDATION *The Audit, Finance and Legislative Committee 1) review the proposed 2009 State Legislative Statement and make any changes, additions, or deletions as deemed appropriate, and 2) report the committee's recommendation to the City Commission for approval.*

Legislative History

9/8/08	Audit, Finance and Legislative Committee	Approved, as shown above
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080615.**Review of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2009 (B)**

Explanation: In accordance with Section 12(a), Budget Reviews, of Commission Resolution 970187 and our Annual Audit Plan, we have completed our review of General Fund revenue estimates as presented by the City Manager in the proposed General Government Budget for the fiscal year ending September 30, 2009.

We reviewed the forecasted General Fund Revenues and Other Sources of Funds set forth in the Fiscal Year 2008-2009 Final General Operating and Financial Plan Budget adopted by the City Commission on September 18, 2008. Our objective was to assess whether data, methods and assumptions used by the City Manager in preparing projected General Fund Revenues and Other Sources of Funds in the amount of \$98,213,726 provide a reliable and reasonable basis for the forecast.

RECOMMENDATION

The Audit, Finance and Legislative Committee recommend that the City Commission accept the City Auditor's report.

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080617.**Third and Final Amendment to FY 2008 General Financial and Operating Plan Budget Resolution (B)**

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2008 General Government budget those transactions and activities that were not anticipated during the budget process.

Fiscal Note: All of the recommended changes are funded either by increases in revenue budgets, decreases in expenditure budgets, or decreases in the appropriate fund balance.

RECOMMENDATION

The Audit, Finance and Legislative committee recommend that the City Commission adopt the third and final amendatory budget resolution to the FY 2008 General Government Financial and Operating Plan budget.

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080617_ATTACHMENTA_20081124.pdf

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080617a_resolution_20081204.pdf

080616.**Proposed Fiscal Year 2009 Annual Audit Plan (B)**

Explanation: Resolution 970187, City Auditor Internal Responsibilities and Administrative Procedures, Section 4 (b) requires the City Auditor to submit an Annual Audit Plan to the City Commission for approval. The process of preparing the Annual

Audit Plan includes defining auditable units, obtaining input from City Commissioners and Charter Officers, evaluating information gained from previous audits and assessing the relative risks involved in different City programs and operations.

Each of the requested projects is weighed against other planned or required projects resulting in Exhibit A, which represents a compilation of proposed audits for the City Auditor's work plan for Fiscal Year 2009. Audits are classified into the following categories:

- * Revenue/Cost Containment Audits*
- * Operational Audits*
- * Compliance Audits*
- * Follow-up Audits*
- * Other Projects*

We request that the Committee recommend the City Commission approve our Fiscal Year 2009 Annual Audit Plan by resolution.

RECOMMENDATION

The Audit, Finance and Legislative Committee submit the City Auditor's Proposed Fiscal Year 2009 Annual Audit Plan to the City Commission for approval by resolution.

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MEMBER COMMENT

CITIZEN COMMENT

NEXT MEETING DATE

ADJOURNMENT - 2:40 PM