

City of Gainesville

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



Meeting Agenda

November 20, 2013

5:00 PM

City Hall, Room 16

Audit, Finance and Legislative Committee

*Mayor Ed Braddy, Chair
Mayor-Commissioner Pro Tem Randy Wells, Member*

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

CALL TO ORDER

ROLL CALL

ADOPTION OF THE AGENDA

APPROVAL OF MINUTES

[130464.](#)

Audit, Finance and Legislative Committee Minutes of September 25, 2013 (B)

RECOMMENDATION

The Audit, Finance and Legislative Committee approve the minutes of September 25, 2013 as circulated.

[130464-AFLC Meeting Minutes of 9-25-13.pdf](#)

DISCUSSION OF ITEMS

[120587.](#)

City Commission Emails on the Internet Referral (B)

This item presents options for making Commissioner emails available on the internet

Explanation: During the Audit, Finance and Legislative Committee of September 25, 2013, members asked staff to explore options for Commissioner emails available on the internet. Staff explored several options that met the following functional needs: 1) searchable by the public, 2) the option to subscribe to get a copy of every email as they are sent and received, and 3) ability to retain the current List Serv functionality used by the Communication Office, GPD, and RTS.

Upon researching the available products to meet the functional needs listed above, staff offers three options for consideration (Exhibit 1). In addition to the options presented, several key questions require further discussion (Exhibit 2).

Staff was also asked to consider policies and procedures required to implement this action. Two existing policies Use of Information Technology Systems Policy (G-7) and Public Records Policy and Administrative Procedure (G-5) will cover any potential issues. Procedures should include potential public disclosure of confidential or exempt information; medical information, social security numbers, credit card numbers, etc. Each Commissioner may also want to include a signature line amended to state that, not only are emails to and from

Commissioners public, but will be posted on the internet as well. Staff also suggests that the site include a notice to citizens to be aware that emails to Commissioners are public domain.

Upon direction by the City Commission, including the option chosen and the answers to key questions, staff could implement the solution within 60 days.

Fiscal Note: Option 1 results in no additional cost at this time

RECOMMENDATION *Staff recommends option 1 as the best short-term solution. No additional cost will be incurred through 2016 and no change required. We recommend re-evaluating options in the second half of FY15 to validate the best long-term solution.*

Legislative History

11/15/12	City Commission	Referred to the Audit, Finance and Legislative Committee
9/25/13	Audit, Finance and Legislative Committee	Retained in Committee

[120587-A City Commissioners Email Options_DG \(2\).PDF](#)

[120587-B G-5 Public Records Administrative Procedures.PDF](#)

[120587-C G-5 Public Records Policy.PDF](#)

[120587-D G-7 Use of Technology Policy.PDF](#)

[120044.](#)

Early Voting Site on the University of Florida (UF) Campus (B)

Explanation: The City Commission on May 17, 2012, based on a motion by Commissioner Wells, referred to the Audit, Finance and Legislative Committee the issue of supporting an early voting site on the UF campus, and one additional site within the City.

The Audit, Finance and Legislative Committee discussed this issue on August 29, 2013 and September 25, 2013, receiving input from Commissioner Susan Bottcher, Commissioner Todd Chase, Alachua County Supervisor of Elections Pam Carpenter, the Clerk of the Commission, the City Attorney, the City Auditor and numerous interested citizens. The Committee agreed to recommend that the City Commission approve moving forward with actions necessary to expand early voting sites for the Spring 2014 municipal elections to include the Supervisor of Elections site, the Millhopper Branch Library and a yet to be determined location on the UF Campus, taking into account any legal or logistical barriers, which could include for the 2014 election cycle, that the Reitz Union is currently undergoing major construction and that early voting for the March 11th election date would be during the University of

Florida Spring Break unless the usual early voting dates were modified.

At its October 3, 2013 meeting, the City Commission: 1) directed the City Attorney to draft and the Clerk to advertise revisions to City ordinances to allow for additional early voting sites for municipal elections in accordance with state laws; 2) directed the City Attorney to request an advisory opinion from the State Division of Elections regarding whether the Reitz Union would meet the requirements of recently enacted State laws allowing expanded early voting sites, and 3) directed the Clerk of the Commission to work on securing locations and addressing logistical issues regarding utilizing the Millhopper Branch Library and a yet to be determined location on the UF Campus, as additional early voting sites for the Spring 2014 municipal elections.

Ordinance 130397, providing for additional early voting sites, was adopted on first reading by the City Commission on November 7, 2013.

RECOMMENDATION *The Audit, Finance and Legislative Committee discuss this item and take appropriate action.*

Legislative History

5/17/12	City Commission	Referred to the Audit, Finance and Legislative Committee
7/11/13	Audit, Finance and Legislative Committee	Continued
8/29/13	Audit, Finance and Legislative Committee	Retained in Committee
9/25/13	Audit, Finance and Legislative Committee	Approved as Recommended
10/3/13	City Commission	Approved as Recommended

[120044-Code of Ordinances Reference to Early Voting Sites.pdf](#)

[120044 - Early Voting Site Cost Estimate from Supervisor of Elections.pdf](#)

[130170.](#)

Gainesville Chamber of Commerce Recommendations for Small Business (B)

Explanation: At the August 29, 2013 Audit, Finance and Legislative Committee, recommendations generated from the Chamber of Commerce report, "Growing your Small Business in Gainesville: A Conversation with City Leaders" released in June, 2013 were reviewed and discussed by the Committee.

The Committee indicated that it was comfortable with the recommendations and their designation as either policy or administrative in nature and then their assignment to various City staff for implementation over time. Staff began working on implementation and

several of the recommendations have either been addressed or are in the process of being addressed.

Subsequent to this initial review by the Committee, a Small Business Growth Task Force consisting of Chamber of Commerce and City of Gainesville representatives was formed and held a first meeting on November 6, 2013. At that meeting it was determined that several working groups would be formed to work on various facets of the Chamber's recommendations and that a follow up meeting with the full Task Force would meet again in February, 2014 to assess progress.

RECOMMENDATION The Audit, Finance and Legislative Committee: 1) hear a brief presentation from staff; 2) take action as deemed appropriate.

Legislative History

7/18/13	City Commission	Referred to the Audit, Finance and Legislative Committee
8/29/13	Audit, Finance and Legislative Committee	Retained in Committee

[130170-A- Gainesville Chamber of Commerce Recommendations for Small Bus](#)

[130170-B Growing Your Small Business in Gainesville.pdf](#)

[130170-C- Small Business Growth Dialogue Report Recommendations in Phas](#)

[130468.](#)

Final Amendment to the FY 2012-2013 General Government Financial and Operating Plan (B)

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2012-2013 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 appropriate fund balances.

RECOMMENDATION The Audit, Finance and Legislative Committee: (1) Review the proposed amendatory budget resolution; and if acceptable, (2) recommend that the City Commission adopt the proposed resolution.

[FY13 4th Qtr Final Amendatory Budget Resolution.PDF](#)

[130468- FY2013 Amendatory 4th Quarter-Final.pdf](#)

[130467.](#)

Review of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2014 (B)

Explanation: In accordance with Section 12(a), Budget Reviews, of Commission Resolution 970187 and our Annual Audit Plan, the City Auditor's Office has completed an audit of General Fund revenue estimates for the fiscal year ending September 30, 2014. The objective of our review was to evaluate the reasonableness of the forecasted General Fund Revenues and Other Sources of Funds set forth in the Fiscal Year 2013-2014 Final General Government Financial and Operating Plan Budget adopted by the City Commission on September 19, 2013.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our conclusion based on our audit objective.

Conclusion

Based on our review, we believe that the projected Fiscal Year 2013-2014 General Fund Revenues and Other Sources of Funds in the total amount of \$107,101,770, as adopted by the City Commission on September 19, 2013, are reasonable and can be relied upon as part of the Final General Government Financial and Operating Plan Budget. While we have projected some revenue sources at a different level than the approved General Fund budget, we do not believe that the total value of these differences is material in relation to the overall Fiscal Year 2013-2014 General Fund Revenues and Other Sources of Funds. The total estimated difference is approximately \$321,000 or 0.3% less than budgeted.

The differences are reflected in the attached schedule of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2014 and an accompanying Explanation of Differences. Management continually monitors the City's financial position throughout the fiscal year and makes adjustments as necessary. Monitoring reports are provided to the City Commission through the Audit, Finance and Legislative Committee on a quarterly basis, with any significant changes from budgeted figures discussed in committee.

RECOMMENDATION

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

[130467- Review of General Fund Forecasted Revenues...FY ending 9-30-2014.](#)

[130466.](#)

**Report on the Status of Outstanding Audit Recommendations for
November 2013 (B)**

Explanation: City Commission Resolution 970187, City Auditor Responsibilities and Administrative Procedures, requires the City Auditor to notify the appropriate Charter Officer of recommendations projected for implementation in the following six months. The responsible department managers prepare a written status report to the appropriate Charter Officer who then provides this information to the City Auditor. The City Auditor's Office verifies that corrective action has been taken and summarizes the results to the Audit, Finance and Legislative Committee.

During the past several months, the City Auditor worked with the appropriate Charter Officers in preparing a status report on 34 outstanding audit recommendations. We have reviewed management's feedback on the implementation of outstanding recommendations and prepared the attached status report summarizing the results of our review.

We would like to express our thanks to the City Manager, Equal Opportunity Director, General Manager for Utilities and the various departments participating in this review process.

RECOMMENDATION *The City Commission accept the City Auditor's report.*

[130466 -#335 - November 2013 Status of Outstanding Audit Recommendations](#)

[130465.](#)

Proposed Fiscal Year 2014 Annual Audit Plan (B)

Explanation: Resolution 970187, City Auditor 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 2014. 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 2014 Annual Audit Plan by resolution.

RECOMMENDATION *The Audit, Finance and Legislative Committee*

*submit the City Auditor's Proposed Fiscal Year
2014 Annual Audit Plan to the City Commission for
approval by resolution.*

[130465 - Annual Audit Plan FY2014.PDF](#)

MEMBER COMMENT

CITIZEN COMMENT

NEXT MEETING DATE

ADJOURNMENT