

City of Gainesville

City Hall
200 East University Avenue
Gainesville, Florida 32601



Meeting Agenda - Final

May 20, 2020

2:00 PM

Virtual Teleconference Meeting

Audit and Finance Committee

*Mayor Lauren Poe, Chair
Mayor-Commissioner Pro Tem Harvey Ward, Member*

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CALL TO ORDER**ROLL CALL****ADOPTION OF THE AGENDA****APPROVAL OF MINUTES**

[191141.](#) **Approval of Minutes from the March 11, 2020 Audit and Finance Committee Meeting (B)**

RECOMMENDATION *The Audit and Finance Committee approve the minutes of March 11, 2020.*

[191141_March 11, 2020 Minutes_20200520.pdf](#)

DISCUSSION OF PENDING REFERRALS

[191217.](#) **Agreed Upon Procedures for Gainesville's Reichert House Youth Academy (B)**

Explanation: In accordance with our 2019 Annual Audit Plan, the City Auditor's Office completed Part A of the Gainesville's Reichert House Youth Academy - operated under the Gainesville's Police Department's - Youth and Community Services Division (Legistar #180848). Part A focused on all elements of the intended audit. Part B is a continuation covering a detailed analysis of the financial instruments during the audit period that were not obtained in time to include in the Part A report.

RECOMMENDATION *The City Auditor recommends the City Commission accept the City Auditor's reports.*

[191217_Reichert House AUP report - signed_20200520.pdf](#)

[191217_Palm Breeze AUP report - signed_20200520.pdf](#)

[191218.](#) **Audit of the General Government Enterprise Resource Planning System Implementation - Interim Report III (B)**

Explanation: In accordance with our Annual Audit Plan, the City Auditor's Office has completed the Interim III and final report of the ERP system implementation processes. We conducted this advisory engagement in accordance with generally accepted government auditing standards and ISACA IS Audit and Assurance Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to

provide a reasonable basis for our findings and conclusions based on our audit objectives.

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

[191218_Report-General Government Enterprise Resource Planning System_fin](#)

[191219.](#) **City Auditor Quarterly Update (B)**

Explanation: The City Auditor Quarterly Update provides more transparency into activities conducted by the Office of the City Auditor. The update better illustrates assessment of organizational risks and progress in completing audits and other activities.

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

[191219_City Auditor Update - 5.20.2020_20200520.pdf](#)

[191224.](#) **Gainesville Regional Utilities Fiscal Year 2019 Audited Financial Statements, Auditors' Reports, and Auditors' Communication to Those Charged with Governance and Management (B)**

Explanation: The Financial Statements, Supplementary Information and Independent Auditors' Report including the independent auditors report on internal control over financial reporting and on compliance were submitted to the City Commission and Utility Advisory Board and posted on the Utility's website on February 25, 2020.

In accordance with the City's contract for external auditing services with Baker Tilly Virchow Krause, LLP, the following reports are presented for review by the Audit and Finance Committee:

The Financial Statements, Supplementary Information and Independent Auditors' Report of Gainesville Regional Utilities for the Fiscal Year Ended September 30, 2019;

In the opinion of the independent auditors, the financial statements referred to in the item above, present fairly in all material respects, the financial position and changes in financial position of Gainesville Regional Utilities for the year ended September 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

As part of the audit process the independent auditors issue a report on internal control over financial reporting and on compliance with certain provisions of laws, regulations, contracts and grant agreements. This report is presented within the item above.

The auditors' communication to those charged with governance and management, and internal control report over financial reporting related to Gainesville Regional Utilities indicate that there were no recommendations in the current year.

In accordance with Section 8(b) of Resolution 150127, City Auditor Responsibilities and Administrative Procedures, the City Auditor has reviewed the attached statements and reports to ensure that contractual terms have been fulfilled and transmits these reports with a recommendation for City Commission acceptance.

Fiscal Note: Gainesville Regional Utilities Fiscal Year 2019 Audited Financial Statements, Auditors' Reports, and Auditors' Communication to Those Charged with Governance and Management

RECOMMENDATION *The Audit and Finance Committee recommends that the City Commission accept the subject financial statements, auditors' reports, auditors' communication to those charged with governance and management, and management representations.*

[191224 GRU AUD 9-30-19 FS Final 20200520](#)

[191224- GRU 9-30-19 Report to Management and Governing Body Final](#)

[191224 GRU Auditors Report to Gov Body 20200520](#)

[191225.](#)

Gainesville Regional Utilities Unaudited Internally Prepared Financial Statements for the Period Ended March 31, 2020 (B)

*Explanation: The following item is presented for review:
Unaudited Internally Prepared Financial Statements for the period ended March 31, 2020, including management's discussion and analysis*

Fiscal Note: Unaudited Internally Prepared Financial Statements

RECOMMENDATION *The Audit and Finance Committee review and recommend the City Commission accept Gainesville Regional Utilities Unaudited Internally Prepared Financial Statements for the period ended March 31, 2020.*

[191225 Interim Financial Statements Unaudited PE 202031March 2020052](#)

[191226.](#)

Gainesville Regional Utilities Internally Prepared Budget to Actual Comparison for the Period Ended March 31, 2020 (B)

*Explanation: The following item is presented for review:
Budget to Actual Comparison for the period ended March 31, 2020,*

internally prepared

Fiscal Note: Internally prepared Budget to Actual Comparison

RECOMMENDATION

The Audit and Finance Committee review and recommend the City Commission accept Gainesville Regional Utilities Internally Prepared Budget to Actual Comparison for the period ended March 31, 2020.

[191226 GRU Budget to Actual PE202031March 20200520](#)

[191227.](#) **Gainesville Regional Utilities Internally Prepared Supplementary Data for the Period Ended March 31, 2020 (B)**

*Explanation: The following item is presented for review:
Supplementary Data for the period ended March 31, 2020, internally prepared*

Fiscal Note: Internally prepared Supplementary Data

RECOMMENDATION

The Audit and Finance Committee review and recommend the City Commission accept Gainesville Regional Utilities Internally Prepared Supplementary Data for the period ended March 31, 2020.

[191227 GRU Supplementary Data PE202031March 20200520](#)

[191155.](#) **Second Quarter Amendment through March 31, 2020 to the FY 2020 General Government Financial and Operating Plan Budget(B)**

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2020 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 and Finance Committee: (1) Review the proposed amendatory budget resolution; and if acceptable, (2) recommend that the City Commission adopt the proposed resolution.

[191115A FY2020 2nd QTR Amendatory and Summary 20200520.pdf](#)

[191115B 2nd Budget Amendment Resolution 20200520.pdf](#)

MEMBER COMMENT

NEXT MEETING DATE - June 19, 2020

ADJOURNMENT