

City of Gainesville

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



Meeting Agenda - Final

September 17, 2019

3:30 PM

City Hall, Auditorium

Audit and Finance Committee

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

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ROLL CALL**ADOPTION OF THE AGENDA****APPROVAL OF MINUTES**[190354.](#)**Minutes of the Audit and Finance Committee (B)****RECOMMENDATION**

The Audit and Finance Committee approve the minutes of June 18, 2019.

[190354 June 18 Minutes 20190917.pdf](#)

DISCUSSION OF PENDING REFERRALS[190398.](#)**City of Gainesville Fiscal Year 2018 Individual Annual Audited Financial Statements and Independent Auditors' Reports for the Wild Spaces Public Places Funds, Community Redevelopment Agency Funds, Employees' Pension Fund, Police Officers and Firefighters Retirement Plan and the Other Postemployment Benefits Fund (B)**

Explanation: In accordance with the City's contracts for external auditing services with Purvis Gray & Company, LLC the following reports are presented for review by the Audit and Finance Committee:

- A. The Financial Statements and Independent Auditors' Report on the Wild Spaces and Public Places (WSPP) Funds of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2018;*
- B. The Financial Statements and Independent Auditors' Report on the Community Redevelopment Agency (CRA) Funds of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2018;*
- C. The Financial Statements and Independent Auditors' Report on the Employees' Pension Fund of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2018;*
- D. The Financial Statements and Independent Auditors' Report on the Consolidated Police Officers and Firefighters Retirement Plan of the City of Gainesville, Florida as and for the fiscal year then ended September 30, 2018; and*
- E. The Financial Statements and Independent Auditors' Report on the Other Postemployment Benefits Fund of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2018.*
- F. The Auditor's Communication With Those Charged With Governance*

In the opinion of the independent auditors, the financial statements referred to in items A through E above present fairly, in all material

respects, the net position of Plan assets restricted or held in trust for benefits, and the respective changes in fiduciary net position restricted or held in trust, for the year ended September 30, 2018, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP)

In accordance with Section 8(B)(10) 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.

RECOMMENDATION

The Interim City Auditor recommends that the Audit & Finance Committee accept the subject financial reports, financial statements, auditors' reports, single audit reports, auditor's communication to those charged with governance and management, and management's representations.

[190398A Wild Spaces Public Places Funds 20190917](#)

[190398B Community Redevelopment Agency Funds 20190917](#)

[190398C Employees' Pension Funds 20190917](#)

[190398D Consolidated Police Officers and Firefighters Retirement Funds 20190917](#)

[190398E Other Postemployment Benefits Funds 20190917](#)

[190398F Communication With Those Charged With Governance 20190917](#)

[190382.](#)

Third Quarter Amendment through June 30, 2019 to the FY 2019 General Government Financial and Operating Plan Budget (B)

Resolution No. 190382

A Resolution of the City Commission of the City of Gainesville, Florida; relating to its general government budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019; amending Resolution No. 180364, as amended by resolution No. 180771 and Resolution No. 190034, by making certain adjustments to the General Government Financial and Operating Plan Budget; and providing an immediate effective date.

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's

FY 2019 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 *City Commission adopt the proposed resolution.*

[190382_3rd Budget Amendment Resolution_20190917.pdf](#)

[190382B_FY2019 3rd QTR Amendatory and Summary,20190917.pdf](#)

[190384.](#)

Gainesville Regional Utilities Unaudited Internally Prepared Financial Statements for the Period Ended June 30, 2019 (B)

*Explanation: The following item is presented for review:
Unaudited Internally Prepared Financial Statements for the period ended June 30, 2019, 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 the GRU Unaudited Internally Prepared Financial Statements for the period ended June 30, 2019.*

[190384 Interim Fin Statements Unaudited PE201930June 20190917](#)

[190385.](#)

Gainesville Regional Utilities Internally Prepared Budget to Actuals for the Period Ended June 30, 2019 (B)

*Explanation: The following item is presented for review:
Budget to Actuals for the period ended June 30, 2019, internally prepared*

Fiscal Note: Internally prepared Budget to Actuals

RECOMMENDATION *The Audit and Finance Committee review and recommend the City Commission accept the GRU Internally Prepared Budget to Actuals for the period ended June 30, 2019.*

[190385 GRU Budget-Acutals PE201930June 20190917](#)

[190386.](#)

Gainesville Regional Utilities Internally Prepared Supplementary Data for the Period Ended June 30, 2019 (B)

*Explanation: The following item is presented for review:
Supplementary Data for the period ended June 30, 2019, internally prepared*

Fiscal Note: Internally prepared Supplementary Data

RECOMMENDATION *The Audit and Finance Committee review and*

recommend the City Commission accept the GRU Internally Prepared Supplementary Data for the period ended June 30, 2019.

[190386_Supplementary_Data_201930June_20190917](#)

PUBLIC COMMENT

MEMBER COMMENT

NEXT MEETING DATE - November 26, 2019

ADJOURNMENT