

City of Gainesville

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



Meeting Agenda

November 22, 2019

1:30 PM

City Hall, Auditorium

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**[190431.](#)**Approval of Minutes (B)****RECOMMENDATION**

The Audit and Finance Committee approve the minutes of September 17, 2019.

[190431 September 17 Minutes 20191126.pdf](#)

DISCUSSION OF PENDING REFERRALS[190610.](#)**Fourth Quarter Amendment through September 30, 2019 to the FY 2019 General Government Financial and Operating Plan Budget (B)****Resolution No. 190610**

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, Resolution No. 190034, and Resolution No. 190382, 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

The Interim City Auditor recommends the Audit and Finance Committee review and recommend the City Commission adopt the proposed resolution.

[190610A_4th Budget Amendment Resolution_20191118.pdf](#)

[190610B_FY2019 4th QTR Amendatory and Summary_20191122.pdf](#)

[190662.](#)

Regulatory Item Discussion (NB)

Explanation: This item is to notify the Audit and Finance Committee of a restatement of GRU's FY18 financial statements to match depreciation expense for the Deerhaven Renewables facility with the scheduled principal payments on the debt issued to acquire the facility. This will be recorded as a regulatory item over the life of the scheduled bond payments. This has been discussed with and approved by GRU's external auditors.

Fiscal Note: There is no cash flow impact to this restatement. In early years the effect will be to reduce depreciation expense and create a regulatory asset.

RECOMMENDATION Discuss with staff.

[190633.](#)

Approving and Adopting the Fiscal Year 2020 Annual Audit Plan (B)

Explanation: Resolution 150127, City Auditor Responsibilities and Administrative Procedures, Section 6(B) requires the City Auditor to submit an Annual Audit Plan to the 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 potential project 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 2020.

RECOMMENDATION The Interim City Auditor recommends the Audit and Finance Committee review and recommend the City Commission adopt by resolution the proposed Fiscal Year 2020 Annual Audit Plan.

[190633. Annual Audit Plan Final Report-FY20_20191205](#)

[190668.](#)

Audit of the General Government Enterprise Resource Planning System Implementation - Interim Report II (B)

Explanation: In accordance with our Annual Audit Plan, the City Auditor's Office has completed the Interim II report of the implementation process of the planned IT system to date. We conducted this audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the Information Audit and Systems Audit and Control Association's Information Systems Audit and Assurance Standards. Our report and the City Manager's response are attached for your review.

RECOMMENDATION

The Interim City Auditor recommends that the Audit and Finance Committee accept the Interim City Auditor's report and the City Manager's response.

[190668. Audit of the General Government Enterprise Resource Planning System](#)

PUBLIC COMMENT

MEMBER COMMENT

NEXT MEETING DATE - December 10, 2019

ADJOURNMENT