

# **City of Gainesville**

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



## **Meeting Agenda**

**January 31, 2005**

**10:00 AM**

**City Hall, Room 16**

## **Audit and Finance Committee**

*Mayor Pegeen Hanrahan, Chair  
Mayor-Commissioner Pro Tem Tony Domenech, 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**

**040904                    Audit and Finance Committee Minutes of November 1, 2004**

RECOMMENDATION            *The Committee approve the minutes as circulated.*

**DISCUSSION OF PENDING REFERRALS**

**040291                    Reserve Funds Policies (Referral of August 5, 2004)**

*Explanation: On November 1, 2004 the Committee approved the schedule for the review of the Financial Policies.*

RECOMMENDATION            *The Audit and Finance Committee hear a presentation.*

Legislative History

8/5/04	City Commission	Referred (7 - 0)	Audit and Finance Committee
11/1/04	Audit and Finance Committee	Recommended for Approval	

**040906                    Review of the Gainesville Regional Utilities Purchasing Bid Process (B)**

*Explanation: In accordance with our Fiscal Year 2003 - 2004 Annual Audit Plan, we have completed a review of the Gainesville Regional Utilities Purchasing Bid Process. Our report and the General Manager's response are attached.*

*We request that the Committee recommend the City Commission accept our report and the General Manager's 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 and Finance Committee.*

RECOMMENDATION            *The Audit and Finance Committee recommend that the City Commission: 1) Accept the City Auditor's report and the General Manager's response; and 2) Instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the*

*Audit and Finance Committee.***040907****Proposed Reorganization of the City Auditor's Office (B)**

*Explanation: The recent transition in leadership within the City Auditor's Office resulted in a loss of approximately 23 years of government auditing experience. While this specific experience can never be replaced, the City Auditor's Office currently has a unique opportunity to reallocate existing budgeted resources, enabling the Office to maintain the stability it has enjoyed, while bringing in fresh perspectives and energy. Over time, as the new employees become acclimated to government auditing, we will be able to deliver enhanced services to the City.*

*The first part of the proposed reorganization replaces the budgeted vacant Assistant City Auditor position with two entry-level Staff Auditor positions. This action will allow us to expand audit coverage, over time, as new employees receive training and develop experience. It will also allow us to more efficiently and effectively conduct necessary recurring annual reviews that lend themselves well to less experienced audit staff, such as reviews of procurement card transactions, purchasing transactions and travel expenditures. Based on a salary survey of comparable government audit organizations and a review of internal comparables, the two Staff Auditor positions are proposed at Management, Administrative and Professional pay grade EXD, with a minimum annual salary of \$35,188 and a maximum of \$48,384. The remaining Assistant City Auditor position is proposed at pay grade EXL, with a minimum annual salary of \$64,521 and a maximum of \$88,716.*

*The second action is necessary to better reflect the high level of expertise, responsibility and duties our current Staff Auditor has been providing the City for some time now. The Senior Auditor position is proposed at pay grade EXH, with a minimum annual salary of \$46,993 and a maximum of \$64,615 and is based on a job description for a Performance Auditor II position previously utilized within the City Auditor's Office. The establishment of the Senior Auditor position also provides an intermediate level position between the Staff Auditor and Assistant City Auditor positions.*

*The third action results in the placement of our current Staff Assistant II (part time) into the Management, Administrative and Professional pay plan as an Executive Assistant at pay grade EXB, with a minimum annual salary of \$15,225 and a maximum annual salary of \$20,934, as recommended through the citywide staff assistant series review.*

*Proposed and current organization charts, a summary of proposed position changes, a listing of internal comparables and proposed job descriptions are attached.*

*Fiscal Note: The proposed reorganization, on an annualized basis, is expected to result in a decrease in the overall approved budget of the City Auditor's Office. For Fiscal Year 2005, it is anticipated that more than \$30,000 will be returned to the General Fund due to vacancies incurred during this transition.*

**RECOMMENDATION**

*The Audit and Finance Committee recommend the City Commission approve the following proposed reorganization of the City Auditor's Office:*

- 1) Replacing the budgeted vacant Assistant City Auditor position with two entry-level Staff Auditor positions,*
- 2) Upgrading the current budgeted Staff Auditor to a Senior Auditor position, and*
- 3) Reclassifying the current Staff Assistant II to an Executive Assistant position.*

**NEW REFERRALS**

**ADJOURNMENT**