

#180529(c)

# Alachua County Board of County Commissioners

---



Michele Lieberman  
County Manager

November 6, 2018

Carlos Holt, City Auditor  
City of Gainesville  
200 East University  
Gainesville, FL 32601

Dear Mr. Holt,

The County has reviewed the "Independent Combined Communications Center Interlocal Agreement Agreed Upon Procedures" report. Thank you for the opportunity to respond and clarify some of the results delineated in the report. As a party to the contract and member of the Administrative Board, I value your review and findings that can be used to improve process and reporting of information accurately.

In general, the report appears to reflect positively on compliance with contract terms and the appropriate allocation of cost to operate the Combined Communication Center. The results from your procedures have allowed us to make some minor modifications to include better supporting documentation and procedures to improve attention to detail in updating formulas as operational changes are made in the system. All of your results test reflect less than a 5% variance from historical reports analyzed, and confirm contract compliance to a substantial degree.

Please feel free to follow-up on any of our responses with County staff to confirm the procedural changes that were detailed in this response. We look forward to a continued long and successful relationship with the Sherriff and the City of Gainesville at the Combined Communications Center.

Sincerely,



Michele Lieberman, County Manager  
Alachua County Commission

BW/TC

CC: Anthony Lyons, City of Gainesville Manager  
Board of County Commissioners  
Sylvia Torres, County Attorney  
J.K. "Jess" Irby, Clerk of the Court

**Alachua County Board of County Commissioners  
Budget and Fiscal Services**

**Response to the City of Gainesville Office of the City Auditor's November 1,  
2018 Report to the City Commission Titled:**

**"Independent Combined Communication Center (CCC) Interlocal Agreement  
Agreed Upon Procedures"**

**Procedure 2. Result 2-1:**

Due to turnover and manual documentation retention, the Alachua County Board of County Commissioners – Facilities Management did not have support for the schedule of fiscal year 2016 facilities costs of \$312,867.92 readily available.

**Recommendation:**

No specific recommendation.

**Management Response:**

Although the supporting documentation is able to be collected given available staff, we agree with the report's finding that it was not readily available in time for this report. We find exception with Figure 3 in the report which reflects a difference in cost that could not be substantiated. County staff have continuously offered to compile the manual documentation that supports the facilities cost used for allocation. Attached to this response is the categorical breakdown of cost that were used. Action has already been taken to improve the accessibility of supporting documentation related to CCC related charges. All supporting documentation pertaining to CCC charges are submitted along with the annual summation of charges sent by Facilities at the end of each fiscal year. The documentation is saved within the CCC reconciliation folder located on the Office of Management and Budget's shared hard drive.

**Result 2-2:**

The report noted an error in the insurance premium calculation for both fiscal year 2016 and fiscal year 2017.

**Recommendation:**

No specific recommendation.

**Management Response:**

Modified insurance premium calculations had less than one-tenth of one percent (<0.10%) change in expense calculations allocated. However, to improve the accuracy of expense reporting, the County's insurance broker has updated and recalculated the allocations for the CCC. Supporting documentation is saved within the CCC reconciliation folder located on the Office of Management and Budget's shared hard drive.

**Procedure 7. Result 7-1:**

The offsetting revenue from the E-911 Fund 126 are not handled as detailed in the interlocal agreement.

**Recommendation:**

No specific recommendation.

**Management Response:**

We disagree with the report's finding. During the CCC reconciliation process, the revenue received from the E-911 Fund 126 was removed from the total CCC costs that are allocated to the participating jurisdictions. The result is the same whether the revenue is removed from the total prior to allocating costs or it is allocated as part of the total costs then removed. As such, we are in compliance with "Section 3. Financing Plan D., ... Any 911 revenues which the County utilizes to offset Center expenditures shall be credited to each party accordingly."

**Procedure 8. Result 8-1:**

The Combined Communication Center (CCC) Capital Replacement Fund 147's capital equipment calculation for the High Springs portion was handled differently in FY17 from FY16.

**Recommendation:**

No specific recommendation, the difference was noted due to the inconsistency between the different fiscal years.

**Management Response:**

The change in the calculation was made to more accurately portray the inclusion, role, and responsibility of the City of High Springs as a participant in the CCC.

**Finding 8-2:**

The final amount maintained in the Capital Replacement Fund 147 is overstated by \$10,144.74 due to an error in calculation during the true-up.

**Recommendation:**

No specific recommendation.

**Management Response:**

We agree with the report's finding and the following action has already been taken to eliminate the miscalculation. The proportionate share of budgeted revenue will be used as the initial amount owed when reconciling the CCC Capital Fund 147.

**Finding 8-3:**

Inquiring about the Combined Communication Center portion of Series 1999 Debt, supporting documentation could not be produced to explain the 11% of the annual debt service charged to the CCC Fund.

**Recommendation:**

No specific recommendation.

**Management Response:**

While the 11% allocation was correct, the dollar amount was changed several times throughout several bond refunding actions over the 18 years since the original bond offering. The County's financial management consultants have recalculated the appropriate debt service resulting in minor operational expenditure adjustments.

ALACHUA COUNTY COSTS  
 ASSOCIATED WITH THE COMBINED COMMUNICATIONS CENTER  
 FY 15-16

UPDATED FOR FY16

	Janitorial	HVAC Maintenance	Building Pest Control	U.P.S. and Generator Maintenance	Utilities	Refuse	Misc. Repairs & Maint.	Work Order Personnel Costs	Property Insurance
Boro/Tri-Bond	\$ 17,132.00								
Johnson Controls	\$ 12,255.47								
Florida Pest		\$ 312.00							
UPS & Generator Costs		\$ 9,940.00							
Utility Costs				\$ 212,280.76					
Refuse Costs					\$ 8,176.72				
Misc. Repairs						\$ 46,613.33			
Personnel Costs							\$ 6,157.64		
FMIT Insurance Company								\$ 12,042.08	
									TOTAL COSTS
	17,132.00	12,255.47	312.00	9,940.00	212,280.76	8,176.72	46,613.33	6,157.64	12,042.08
	<b>ANNUAL COSTS 324,910.00</b>								