

City of Gainesville

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



Meeting Agenda

August 08, 2011

4:00 PM

City Hall Auditorium

Audit, Finance and Legislative Committee

*Mayor Craig Lowe, Chair
Mayor-Commissioner Pro Tem Thomas Hawkins, 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****110176.****Audit, Finance and Legislative Committee Minutes (B)****RECOMMENDATION**

The Audit, Finance and Legislative Committee approve the minutes of April 4, 2011, as circulated.

110176_april 4, 2011_minutes_20110725.pdf

DISCUSSION ITEMS**110177.****Review of the GRU Solar Feed In Tariff (FIT) Application Process (B)**

Explanation: On May 5, 2011, the City Commission referred to the City Auditor a review of the 2011 GRU Solar Feed In Tariff Application Process. Discussions at the time of the referral indicated a desire to obtain independent and objective information to help the City Commission better understand the issues involved, so that if necessary, the process can be improved for the future.

The position of City Auditor is established by the Gainesville City Charter and reports directly to the City Commission. This structure provides the City Auditor's Office with the level of independence necessary for the objective and effective completion of audits of City organizations, programs and activities. All audits completed within the Office are conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States. These standards require auditors to operate ethically and professionally; and to possess and maintain the knowledge, skills and experience necessary to complete any audit assignment undertaken. All auditors within the Office have extensive experience completing a variety of audits and hold multiple professional certifications.

The attached report provides a summary of the review procedures completed during our review and provides recommendations for improvement in the solar FIT application process. We have prepared recommendations related to improving communication with prospective applicants, clarifying the administrative policies and procedures associated with this program, and considering the eligibility of city employees and officials for future participation in the program. Each of these recommendations has been discussed with GRU management and the City Attorney's Office.

We request that the Committee recommend the City Commission accept our report and instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

RECOMMENDATION

The Audit, Finance and Legislative Committee recommend that the City Commission:

- 1) Accept the City Auditor's report; and*
- 2) Instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.*

110177_GRU FIT APP PROCESS_20110725.pdf

110178.

Review of Solid Waste Collection Fees (B)

Explanation: In accordance with our Annual Audit Plan, the City Auditor's Office has completed a Review of Solid Waste Collection Fees. The primary objective of our audit was to evaluate the system of management control over the billing and collection of solid waste collection fees. During our review, we interviewed key personnel, analyzed operating data and evaluated management controls.

Based on the results of our review, we believe that opportunities exist for the Solid Waste Division to strengthen the billing and collection process for solid waste collection fees. Our report, which includes a response from the City Manager, is attached for your review. The report provides several recommendations related to improving the process for collecting franchise fee revenues, reviewing options to finance municipal waste costs, analyzing the allowance for road maintenance costs, drafting policies and procedures, ensuring duties are adequately segregated, and ensuring that cart swaps and customer credits are processed appropriately.

We request that the Committee recommend the City Commission accept our report and the City 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, Finance and Legislative Committee.

RECOMMENDATION

The Audit, Finance and Legislative Committee recommend that the City Commission:

- 1) Accept the City Auditor's report and the response from the City Manager, and*
- 2) Instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative*

Committee.

110078_solidwaste_report_20110725.pdf

080938.

Streamlining Gainesville Government Report (B)

Explanation: At its April 21 meeting the City Commission referred the issue of Citizen Boards geographic and demographic representation to the Equal Opportunity Director.

RECOMMENDATION

The Audit, Finance, and Legislative Committee:

1) hear a presentation from EO Director Cecil Howard; and

2) take action deemed appropriate.

Legislative History

3/30/09	Audit, Finance and Legislative Committee	Recommended for Approval, as revised
5/7/09	City Commission	Approved as Recommended (7 - 0)
6/4/09	City Commission	Adopted (Resolution) (6 - 0 - 1 Absent)
4/4/11	Audit, Finance and Legislative Committee	Approved as shown above (See Motion) (2 - 0)
4/21/11	City Commission	Approved as Recommended (6 - 0 - 1 Absent)

080938_revised rules_20090330.PDF

080938_Summary_20090330.PDF

080938_Commission Rules_20090507.pdf

080938_Rules Resolution_20090604.PDF

080938_resolution_20090604.pdf

080938_Matrix_20110404.pdf

080938_Matrix_20110725.pdf

080938_Demographic-Geographic analysis_20110725 .pdf

110180.

Fiscal year 2011 Operating Funds Quarterly Monitoring Report - Quarter Ending June 30, 2011 (B)

Explanation: The City's General Government Budget Policy requires staff to prepare and submit a quarterly Budget compliance report in substantially the same form as the final budget document, for all major operating funds, including the status of General Fund fund balances to the Audit, Finance and Legislative Committee.

RECOMMENDATION

The Audit, Finance and Legislative Committee review and recommend that the City Commission receive the quarterly budget monitoring report for the quarter ended June 30, 2011.

110180_3rd_Quarterly_20110808.pdf

110181.

Second Amendment to the FY 2010-2011 General Government Financial

and Operating Plan (B)

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2010-2011 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, Finance and Legislative Committee:

*1) Review the proposed amendatory budget resolution;
and if acceptable,*

*2) recommend that the City Commission adopt the
proposed resolution.*

110181_resolution_20110725.PDF

110181_Attachment A Budget Info_20110725.pdf

110182.**Quarterly Financial Report - Gainesville Regional Utilities (B)****RECOMMENDATION**

*The Audit, Finance & Legislative Committee review
and recommend that the City Commission receive the
GRU Quarterly Financial Report as of June 30th,
2011.*

110182_GRU 2011 Third Quarter Financials_20110725.pdf

MEMBER COMMENT

CITIZEN COMMENT

NEXT MEETING DATE

ADJOURNMENT