

City of Gainesville

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



Meeting Agenda - Final

March 31, 2014

5:00 PM

City Hall, Room 16

Audit, Finance and Legislative Committee

*Mayor Ed Braddy, Chair
Mayor-Commissioner Pro Tem Randy Wells, 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

[130816.](#)

Audit, Finance and Legislative Committee minutes of March 5, 2014 (B)

RECOMMENDATION

The Audit, Finance and Legislative Committee approve the minutes as circulated.

[130816 - AFLC Minutes of 3-5-2014.pdf](#)

DISCUSSION OF ITEMS

[130831.](#)

City of Gainesville Fiscal Year 2013 Comprehensive Annual Financial Report, Audited Financial Statements, Auditors' Reports, Auditors' Management Letters and Single Audit Reports (B)

Explanation: In accordance with the City's contracts for external auditing services with Carr, Riggs & Ingram, LLC and Ernst and Young, Certified Public Accountants, the following reports are presented for review by the Audit, Finance and Legislative Committee:

- 1. The Basic Financial Statements, Supplemental Information and Independent Auditors' Report, Management Letters and Single Audit Reports of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2013; which are presented in the attached Comprehensive Annual Financial Report;*
- 2. The Financial Statements, Supplemental Information and Independent Auditors' Report of Gainesville Regional Utilities for the Fiscal Year Ended September 30, 2013;*
- 3. The Financial Statements and Independent Auditors' Report on the Wild Spaces and Public Places (WSPP) Funds of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2013;*
- 4. The Financial Statements and Independent Auditors' Report on the Community Redevelopment Agency (CRA) Funds of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2013;*
- 5. The Financial Statements and Independent Auditors' Report on the Employees' Pension Fund of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2013;*
- 6. The Financial Statements and Independent Auditors' Report on the Consolidated Police Officers and Firefighters Retirement Plan of the City*

of Gainesville, Florida for the Fiscal Year Ended September 30, 2013;
7. *The Financial Statements and Independent Auditors' Report on the Disability Pension Fund of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2013; and*
8. *The Financial Statements and Independent Auditors' Report on the Other Postemployment Benefits Fund of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2013.*

In the opinion of the independent auditors, the financial statements referred to in items 1 through 4 above present fairly, in all material respects, the financial position and changes in financial position of the City, GRU, and the City's WSPP and CRA Funds for the year ended September 30, 2013, in conformity with generally accepted accounting principles.

In the independent auditors' opinion, the financial statements referred to in items 5 through 8 above present fairly, in all material respects, the net assets and changes in net assets held in trust for benefits for the year ended September 30, 2013, in conformity with generally accepted accounting principles.

As part of the audit process the independent auditors issue "management letter comments" along with several other reports related to internal control structure; compliance with certain provisions of laws, regulations, contracts and grants, and internal control structure and certain requirements applicable to federal and state financial assistance programs. These reports are presented within item 1 above under the heading of "Single Audit Section."

The auditors' management letters and internal control reports over financial reporting related to General Government and Gainesville Regional Utilities both indicate that there were no recommendations in the current year. The auditors' also reported no recommendations related to their review of the City's federal grant programs.

In accordance with Section 6(b) of Resolution 970187, 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 City Commission accept the subject financial report, financial statements, auditors' reports, management letters and single audit reports; and management's written response.

[130831_CompAnnualFinancialReport1_20140331.pdf](#)

[130831_GRUAuditedFinancialStatements2_20140331.pdf](#)

[130831_WSPPAuditedFinancialStatements3_20140331.pdf](#)

[130831_CRAAuditedFinancialStatements4_20140331.pdf](#)

[130831_EmployeesPensionAuditedFinancialStatements5_20140331.pdf](#)

[130831_ConsolidatedRetirementFinancialStatements6_20140331.pdf](#)

[130831_DisabilityPensionFinancialStatements7_20140331.pdf](#)

[130831_PostemploymentBenefitsFinancialStatements8_20140331.pdf](#)

[130831_CRICityFY2013SAS114Letter_20140331.pdf](#)

[130831_EYGRUFY2013AuditResults_20140331.pdf](#)

130654.

Foreclosed and Vacant Property Registry (B)

Staff will present information about foreclosed and vacant property registries.

Explanation: The City Commission referred the discussion of the implementation of a foreclosed and vacant property registry to the Audit, Finance and Legislative Committee. Foreclosed and vacant property registries have been used by cities and counties to monitor properties and improve the effectiveness of enforcement of the jurisdiction's ordinances when violations occur. Registries are enacted by the adoption of an ordinance which includes the framework for the registration, registration requirements, and the responsibilities of registrants. Properties that require registration generally include those that have foreclosure action pending, a foreclosure has been completed and the mortgagee has obtained control, and other cases in which default has occurred and the property has become vacant and not sold to a new owner. In most cases the registrant agrees to maintain the property including ensuring it remains free of local ordinance violations and will be responsible if enforcement action is taken for not maintaining the property. Other benefits include the local jurisdiction being provided with contact information for a person or agency that will be responsible for the property.

Registration programs follow a similar model statewide. They can be maintained using staff if there is adequate staff available or a private service can be used that may provide a registration website, database maintenance, fee collection, etc. The fee structure is determined by the local jurisdiction. Registration fees vary in Florida from \$0 - \$250 and may be collected annually or are a one-time registration fee. If a private registry firm is used the firm will usually collect the fee and provide a portion of the fee to the jurisdiction.

Fiscal Note: None at this time.

RECOMMENDATION

The Audit, Finance and Legislative Committee hear a presentation from staff on foreclosed and vacant property registries.

Legislative History

1/16/14 City Commission Referred to the Audit, Finance and Legislative Committee

[130654A Vacant Property Registry PPT 20140331.pdf](#)

[130654B Ft Laudedale FL Ordinance 20140331.pdf](#)

[130654C Ft Myers Ordinance 20140331.pdf](#)

[130600.](#)

UF Student Advisory Board (NB)

Explanation: At the City Commission meeting of November 21, 2013, Commissioner Poe referred the UF Student Advisory Board item to the Audit, Finance and Legislative Committee.

RECOMMENDATION

The Audit, Finance and Legislative Committee discuss the item and take appropriate action.

Legislative History

11/21/13 City Commission Referred to the Audit, Finance and Legislative Committee

[130721.](#)

Personnel & Organizational Structure Committee (NB)

Explanation: At the City Commission meeting of February 20, 2014, Commissioner Hawkins referred the Personnel and Organizational Structure Committee to the Audit, Finance and Legislative Committee.

RECOMMENDATION

The Audit, Finance and Legislative Committee discuss the item and take appropriate action.

Legislative History

2/20/14 City Commission Referred to the Audit, Finance and Legislative Committee

[130823.](#)

First Amendment to the FY 2013-2014 General Government Financial and Operating Plan (B)

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2013-2014 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.

[130823 - FY14 1st Amendatory Budget Resolution.pdf](#)

[130823 -A-FY2014 Amendatory 1st Quarter-Final.pdf](#)

[130824.](#)

Fiscal Year 2014 Operating Funds Quarterly Monitoring Report - Quarter Ending December 31, 2013 (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 December 31, 2013.

[130824 - FY14 1st Qtr Report 03-31-14-Final.pdf](#)

[130833.](#)

GRU Quarterly Financial Report (B)

RECOMMENDATION

The Audit, Finance and Legislative Committee review and recommend that the City Commission accept the GRU Quarterly Financial Report as of December 31, 2013.

[130833 QtrStatements 20140331.pdf](#)

MEMBER COMMENT

CITIZEN COMMENT

NEXT MEETING DATE

ADJOURNMENT