

# City of Gainesville

City Hall  
200 East University Avenue  
Gainesville, Florida 32601



## **Meeting Agenda - Final**

**March 6, 2019**

**3:15 PM**

**Modified Agenda**

**City Hall, Room 16**

## **Audit and Finance Committee**

*Mayor Lauren Poe, Chair  
Mayor-Commissioner Pro Tem Adrian Hayes-Santos, Member*

*If you have a disability and need an accommodation in order to participate in this meeting, please contact the Office of Equal Opportunity at (352) 334-5051 at least two business days in advance. TTY (Text Telephone Telecommunication Device) users please call 711 (Florida Relay Service). For Speech to Speech (STS) relay, please call 1-877-955-5334. For STS Spanish relay, please call 1-877-955-8773. For STS French Creole relay, please call 10877-955-8707.*

**CALL TO ORDER****ROLL CALL****ADOPTION OF THE AGENDA****APPROVAL OF MINUTES**[180686.](#)**Minutes of the Audit and Finance Committee (B)****RECOMMENDATION**

*The Audit and Finance Committee approve the minutes of November 27, 2018 and January 29, 2019 as circulated.*

[180686\\_November 27 Minutes\\_20190129.pdf](#)

[180686A\\_January 29 Minutes\\_20190306.pdf](#)

**DISCUSSION OF ITEMS**[180771.](#)**First Quarter Amendment through December 31, 2018 to the FY 2019 General Government Financial and Operating Plan Budget (B)**

*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 Audit and Finance Committee: (1) Review the proposed amendatory budget resolution; and if acceptable, (2) recommend that the City Commission adopt the proposed resolution.*

[180771A\\_1st Budget Amendment Resolution\\_20190306.pdf](#)

[180771B\\_FY19 1st QTR Amendatory and Summary\\_20190306.pdf](#)

[180782.](#)

**Gainesville Regional Utilities Fiscal Year 2018 Audited Financial Statements, Auditors' Reports, and Auditors' Communication to those Charged with Governance and Management (B)**

*Explanation: In accordance with the City's contract for external auditing services with Baker Tilly Virchow Krause, LLP, the following reports are presented for review by the Audit and Finance Committee:*

*The Financial Statements, Supplementary Information and Independent Auditors' Report of Gainesville Regional Utilities for the Fiscal Year Ended September 30, 2018;*

*In the opinion of the independent auditors, the financial statements referred to in the item above, present fairly in all material respects, the financial position and changes in financial position of GRU for the year ended September 30, 2018, in accordance with accounting principles generally accepted in the United States of America.*

*As part of the audit process the independent auditors issue a report on internal control over financial reporting and on compliance with certain provisions of laws, regulations, contracts and grant agreements. These reports are presented within the item above.*

*The auditors' communication to those charged with governance and management, and internal control report over financial reporting related to Gainesville Regional Utilities indicate that there were no recommendations in the current year.*

*In accordance with Section 8(b) of Resolution 150127, 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.*

*Fiscal Note: None*

**RECOMMENDATION**

*The Audit and Finance Committee recommends that the City Commission accept the subject financial statements, auditors' reports, auditors' communication to those charged with governance and management, and management's representations.*

[180782 Audited Financial Statements Fiscal Year 2018 Revision2 20190306](#)

[180783.](#)**Gainesville Regional Utilities Unaudited Internally Prepared Financial Statements for the Period Ended December 31, 2018 (B)**

*Explanation: The following item is presented for review:*

*Unaudited Internally Prepared Financial Statements for the period ended December 31, 2018, including management's discussion and analysis*

*Fiscal Note: Unaudited Internally Prepared Financial Statements*

**RECOMMENDATION**

*The Audit and Finance Committee review and recommend the City Commission accept the GRU Unaudited Internally Prepared Financial Statements for the period ended December 31, 2018.*

[180783 Interim Financial Statements Unaudited Per End 201831Dec 2019](#)

[180784.](#)**Gainesville Regional Utilities Internally Prepared Budget to Actuals for the Period Ended December 31, 2018 (B)**

*Explanation: The following item is presented for review:*

*Budget to Actuals for the period ended December 31, 2018, internally prepared*

*Fiscal Note: Internally prepared Budget to Actuals*

**RECOMMENDATION**

*The Audit and Finance Committee review and recommend the City Commission accept the GRU Internally Prepared Budget to Actuals for the period ended December 31, 2018.*

[180784 Budget to Actuals Per end 201831Dec 20190306](#)

[180786.](#)

**Gainesville Regional Utilities Internally Prepared Supplementary Data  
for the Period Ended December 31, 2018 (B)**

*Explanation: The following item is presented for review:*

*Supplementary Data for the period ended December 31, 2018, internally  
prepared*

*Fiscal Note: Internally prepared Supplementary Data*

**RECOMMENDATION**

*The Audit and Finance Committee review and  
recommend the City Commission accept the GRU  
Internally Prepared Supplementary Data for the  
period ended December 31, 2018.*

[180786 Supplementary Data Period Ended 2018 31 Dec 20190306](#)

**MEMBER COMMENT**

**PUBLIC COMMENT**

**NEXT MEETING DATE - June 11, 2019**

**ADJOURNMENT**