

# City of Gainesville

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



## **Meeting Agenda - Final**

**September 23, 2020**

**3:00 PM**

**Virtual Teleconference Meeting**

## **Audit and Finance Committee**

*Mayor Lauren Poe, Chair  
Mayor-Commissioner Pro Tem David Arreola, 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 1-877-955-8707.*

**CALL TO ORDER - 3:00 PM****ROLL CALL****ADOPTION OF THE AGENDA****APPROVAL OF MINUTES**[200342.](#)**Approval of Minutes from the July 30, 2020 Audit and Finance Committee Meeting (B)****RECOMMENDATION**

*The Audit and Finance Committee approve the July 30, 2020 minutes.*

[200342\\_July 30, 2020 Minutes\\_20200923.pdf](#)

**DISCUSSION OF PENDING REFERRALS**[200353.](#)**City of Gainesville Fiscal Year 2019 Individual Annual Audited Financial Statements and Independent Auditors' Reports for the Wild Spaces Public Places Funds, Community Redevelopment Agency Funds, Employees' Pension Fund, Police Officers and Firefighters Retirement Plan and the Other Postemployment Benefits Fund (B)**

*Explanation: In accordance with the City's contracts for external auditing services with Purvis Gray & Company, LLC the following reports are presented for review by the Audit and Finance Committee:*

*A. The Financial Statements and Independent Auditors' Report on the Wild Spaces and Public Places (WSPP) Funds of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2019;*

*B. The Financial Statements and Independent Auditors' Report on the Community Redevelopment Agency (CRA) Funds of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2019;*

*C. The Financial Statements and Independent Auditors' Report on the Employees' Pension Fund of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2019;*

*D. The Financial Statements and Independent Auditors' Report on the Consolidated Police Officers and Firefighters Retirement Plan of the City of Gainesville, Florida as and for the fiscal year then ended September 30, 2019; and*

*E. The Financial Statements and Independent Auditors' Report on the Other Postemployment Benefits Fund of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2019.*

*F. The Auditor's Communication With Those Charged With Governance*  
*In the opinion of the independent auditors, the financial statements referred to in items A through E above present fairly, in all material respects, the net position of Plan assets restricted or held in trust for benefits, and the respective changes in fiduciary net position restricted or held in trust, for the year ended September 30, 2019, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) In accordance with Section 8(B)(10) 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.*

**RECOMMENDATION**

*The City Auditor recommends the Audit and Finance Committee review and recommend the City Commission accept the Independent Auditor's reports.*

[200353.\(a\) Consolidated Police Officers and Firefighters Retirement Plan - Com](#)

[200353.\(b\) Consolidated Police Officers and Firefighters Retirement Plan - Aud](#)

[200353.\(c\) Employee Pension Fund - Communication With Those Charged Wit](#)

[200353.\(d\) Employee Pension Fund - 200353.\(d\) Audited Financial Statement:](#)

[200353.\(e\) Retiree Health Care Plan - Communication With Those Charged Wi](#)

[200353.\(f\) Retiree Health Care Plan - Audited Financial Statements and Audit F](#)

[200353.\(g\) Wild Spaces Public Places - Communication With Those Charged V](#)

[200353.\(h\) Wild Spaces and Public Places Financial Statements and Auditor's F](#)

[200353.\(i\) Community Redevelopment Agency - Communication With Those C](#)

[200353.\(j\) Community Redevelopment Agency - Audited Financial Statements](#)

**200348.**

**Audit Report - Cybersecurity Readiness Review (B)**

*Explanation: The Cybersecurity Readiness Review was included in the City Auditor's 2020 Fiscal Year Audit Plan, Resolution # 190633, approved by the City Commission on December 5, 2019. Multiple Florida local government organizations have been attacked by Ransomware in the last few years. Due to increased cybersecurity risk, the City Auditor's Office conducted a readiness review of the City's Cybersecurity governance and control environment. Please note that details of the security-related observations are exempt from disclosure under Florida Statutes and are not included in the overall public report.*

**RECOMMENDATION**

*The City Auditor recommends the Audit and Finance Committee review and recommend the*

*City Commission accept the City Auditor's report.*

[200348\\_Audit\\_Report\\_Cybersecurity\\_Readiness\\_Review\\_20200923.pdf](#)

[200349.](#)

**Management Request - Temporary Employment Services  
Invoicing-Targeted Audit (B)**

*Explanation: The City of Gainesville utilizes third party vendors to fill some position vacancies on a temporary basis. In July 2020, the City Manager requested that the City Auditor's Office review temporary employment invoicing and utilization between the City and Career Center, Inc. (d/b/a TempForce) to help ensure City temporary employment services are utilized effectively.*

**RECOMMENDATION**

*The City Auditor recommends the Audit and Finance Committee review and recommend the City Commission accept the City Auditor's report.*

[200349\\_City\\_Auditor\\_Memo\\_to\\_City\\_Manager\\_Temp\\_Emp\\_Srvs-Targeted\\_Review](#)

[200350.](#)

**City Auditor Quarterly Update (B)**

*Explanation: The City Auditor Quarterly Update provides more transparency into activities conducted by the Office of the City Auditor. The update includes status of our work in progress, audit issue follow up, and other activities.*

**RECOMMENDATION**

*The City Auditor recommends the Audit and Finance Committee review and recommend the City Commission accept the City Auditor's quarterly update report.*

[200350\\_City\\_Auditor\\_Update\\_20200923.pdf](#)

**PUBLIC COMMENT**

**MEMBER COMMENT**

**NEXT MEETING DATE - November 16, 2020**

**ADJOURNMENT - 4:02 PM**