

# City of Gainesville

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



## **Minutes - Draft**

**March 29, 2016**

**5:00 PM**

**City Hall, Room 16**

## **Audit and Finance Committee**

*Mayor Ed Braddy, Chair  
Mayor-Commissioner Pro Tem Craig Carter, 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.*

## CALL TO ORDER

*Mayor Braddy called the meeting to order at 5:00 PM*

## ROLL CALL

## ADOPTION OF THE AGENDA

*Mayor Braddy moved to adopt the Audit and Finance Committee agenda for March 29, 2016. The motion was seconded by Commissioner Carter.*

**Adopted**

## APPROVAL OF MINUTES

### 150814. **Minutes of the Audit and Finance Committee Meeting of January 26, 2016 (B)**

**Attachments:** [150814 January 26 Minutes 20160329](#)

*Mayor Braddy moved to adopt the Audit and Finance Committee meeting minutes from January 26, 2016. Motion was seconded by Commissioner Carter.*

**RECOMMENDATION** *The Audit and Finance Committee approve the minutes of January 26, 2016 as circulated.*

**Approved by Consensus**

## DISCUSSION

### 150816. **City of Gainesville Fiscal Year 2015 Comprehensive Annual Financial Report, Audited Financial Statements, Auditors' Reports, Auditors' Management Letters and Single Audit Reports (B)**

**Attachments:** [150816A COG FY15 Comprehensive Annual Financial Rpt 20160329.pdf](#)  
[150816A1 CRI COG FY15 Req'd Communications 20160329.pdf](#)  
[150816B GRU FY15 Audited Financial Stmts 20160329.pdf](#)  
[150816B1 Purvis Gray GRU FY15 Req'd Communications 20160329.pdf](#)  
[150816C Wild Spaces Public Places FY15 Audited Fin Stmts 20160329.pdf](#)  
[150816D CRA FY15 Audited Financial Stmts 20160329.pdf](#)  
[150816E Employees Pension Fund FY15 Audited Financial Stmts.pdf](#)  
[150816F Consolidated Police & Fire FY15 Audited Financial Stmt 20160329.](#)  
[150816G Other Postemployment Benefits Fund FY15 Audited Fin Stmts 20160329.pdf](#)

*City Auditor Carlos Holt introduced the item(s). Mr. Alan Nash and Mr. Robert Lemmon of Carr, Riggs & Ingram, LLC gave a brief presentation on the results of the financial statements and external auditor's reports as listed for General Government.*

Mr. Ron Whitesides and Ms. Barbara Boyd of Purvis, Gray and Company, LLP gave a brief presentation on the results of the financial statements and external auditor's reports as listed for GRU.

**RECOMMENDATION**      The Audit and Finance Committee recommends that the City Commission accept the subject financial report, financial statements, auditors' reports, management letters and single audit reports; and management's written response.

**Approved as Recommended**

[150846.](#)

**Fiscal year 2016 Quarterly Monitoring Report and Fund Review Update - Quarter Ending December 31, 2015 (B)**

**Attachments:**      [150846A FY16 1st Qtr All Funds Monitoring Report 20160329.pdf](#)  
[150846B FY16 Qtrly Report 3 months ending Dec 31, 2015 20160329.pdf](#)

City Auditor Carlos Holt introduced the item. Finance Director April Shuping presented the item.

**RECOMMENDATION**      The Audit and Finance Committee review and recommend that the City Commission receive the quarterly budget monitoring report and the fund review update for the quarter ended December 31, 2015.

**Approved as Recommended**

[150744.](#)

**First Quarter Amendment through December 31, 2015 to the FY 2015-2016 General Government Financial and Operating Plan (B)**

**Attachments:**      [150744A Resolution - FY16 1st Qtr Budget Amendment 20160329.pdf](#)  
[150744B Attachment A - FY16 1st Qtr Amendatory 20160329.pdf](#)  
[150744 Resolution 20160407.pdf](#)

City Auditor Carlos Holt introduced the item. Budget Manager Amy Sptizer presented the item.

**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.

**Approved as Recommended**

[150819.](#)

**Gainesville Regional Utilities Unaudited Internally Prepared Financial Statements for the Period Ended December 31, 2015 (B)**

**Attachments:**      [150819 GRU Unaudited Internally Prep'd Finc'l Stmts - PE 12-31-15 20160329.pdf](#)

City Auditor Carlos Holt introduced the item. Utilities Controller Claudia Rasnick presented the item. Rates and Economics Analysis Manager Diane Wilson spoke to the item as well. Citizen comment was made by Mr. James Konish, Mr. Donald Shepherd and Mr. Raymond Washington.

**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, 2015.

Approved as Recommended

[150850.](#)

**Gainesville Regional Utilities Internally Prepared Supplementary Data  
for the Period Ended December 31, 2015 (B)**

**Attachments:**     [150850 1st Qtr FY16 Supplementary Data 20160329.pdf](#)

*City Auditor Carlos Holt introduced the item. Rates and Economics Analysis  
Manager Diane Wilson presented the item. A brief discussion took place by the  
Committee. Citizen comment was made by Mr. James Konish, Mr. Donald Shepherd  
and Mr. Raymond Washington.*

**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,  
2015.*

Approved as Recommended

[150847.](#)

**Review of Discussion of Audit and Finance Committee Referral Listing  
(B)**

**Attachments:**     [150847 AFC Auditor Referrals Update 20160329](#)

*The Committee discussed the items on the referral listing and recommended the  
following items for removal by the City Commission:*  
#130547 - Contract with Navigant Consulting, Inc. for Professional Investigative  
Review Services;  
#130642 - City Attorney's Memorandum re: Equitable Adjustment for Change of Law  
of the Power Purchase Agreement;  
#150149 - Referral on the Navigant Report Recommendations Matrix for GRU.

*The Committee directed to have the following item remain on the referral listing:*  
#150562 - City Auditor to Report Back With Options for a Possible Forensic Audit of  
GREC

**RECOMMENDATION**     *The Audit and Finance Committee review the referral listing  
and update as needed.*

Approved as Recommended

**MEMBER COMMENT**

**CITIZEN COMMENT**

*None*

**NEXT MEETING DATE**

## ADJOURNMENT

*Mayor Braddy adjourned the meeting at 6:30 PM*