**Taxation, Revenue, and Utilization**

**of Expenditures (TRUE) Commission**

**Niki Brunson – Acting Chair**

**AUDIT COMMITTEE MEETING MINUTES**

**February 1, 2018**

**3:00 p.m.**

**City Council Conference Room B**

**Suite 425, City Hall**

**Attendance:** Commissioners Niki Brunson, John Pittman and John Roberts

**Also**: Tommy Carter – Council Auditor’s Office, Jeff Clements – City Council Research

See attached sign-in sheet for additional attendees.

The meeting was called to order at 3:03 p.m.

The approval of minutes of the December and January committee meetings were deferred to a future meeting when members who attended those meetings could be present to review and opine on the minutes.

Tommy Carter of the Council Auditor’s Office reported on 3 audits and reports issued since the last committee meeting.

**#804 Shands Jacksonville Indigent Care Agreement** **Audit** – The City’s $26,275,000 annual contribution for indigent care was audited for Shands’ 2015-16 fiscal year (July-June) to determine contract compliance. Some inconsistencies were identified (calculation errors, assignment to improper eligibility categories, Medicaid eligibility determination) but not to a degree that would constitute a material violation of the contract. Several improvements were recommended and Shands has agreed to make the recommended changes.

**#805 Building Inspection Division Audit** - the Building Inspection Division fees appeared to be properly assessed, collected and deposited, and the escrow accounts properly utilized; however, the audit did note some issues related to fee assessments and how the escrow funds were maintained. Issues included: re-inspection fees were sometimes waived by inspectors, and the re-inspection fee for private providers was not charged by the Division at all; fees for some permits were adjusted to zero without a clearly documented reason for why; permit fees were not always doubled for violators as required by law, some escrow account applications were incomplete and/or inconsistent with application requirements. Excessive computer access rights were also noted as an issue, as well as some violations of City cash handling procedures and insufficient rigor in setting up and utilizing escrow accounts. Several Ordinance Code changes were recommended to reflect current practice and changes in state law.

**#752A Mayor’s Travel Audit Follow-Up** – the original audit was performed during the administration of Mayor Alvin Brown; the follow-up was conducted on the current practices of the Mayor Curry administration. 13 of 16 items identified in the original audit were cleared and 3 items remain to be completed. The Mayor’s Office responded that the remaining items have to do with policies enforced by the Accounting Division of the Finance and Administration Department and will need to be corrected by them. The Accounting Division has agreed to review and address those three items in 2018.

Commissioner Roberts related a problem his community’s homeowners association has been having with obtaining enforcement of the noise regulations as they relate to loud mufflers on vehicles in the neighborhood. He cited the Environmental Protection Board’s Rule 4 – Noise – which prohibits loud mufflers and recounted his unsuccessful attempts via the Environmental Protection Board, Code Enforcement Division and the Sheriff’s Office to get any enforcement action. He would like the TRUE Commission to inquire of the EPB how they enforce this ordinance. Robert Ledwick, a representative of the Pickettville Homeowner Association and the Northwest CPAC, said that there are only a small handful of City officials trained, certified and with the necessary equipment to enforce noise regulations and recommended a call to the Sheriff’s Office zone commander for the area to request spot enforcement.

There being no further business, the TRUE Commission Audit Committee meeting adjourned at 3:45 pm.

Jeff Clements, City Council Research Division

Posted 2.2.18 2:00 p.m.