**Taxation, Revenue, and Utilization**



**of Expenditures (TRUE) Commission**

**Daniel Henry – Chair**

**AUDIT COMMITTEE MEETING MINUTES**

**August 15, 2019**

**3:00 p.m.**

**City Council Conference Room B**

**Suite 425, City Hall**

**Attendance:** Commissioner Mark Merritt

**Excused:** Commissioner Jim Mazur

**Also**: Tommy Carter – Council Auditor’s Office, Colleen Hampsey– Council Research Division

The meeting was called to order at 3:04 p.m. by Mr. Merritt.

Tommy Carter of the Council Auditor’s Office reported that the office had released 3 reports since the last committee meeting.

Report #766B - JPA Payroll Audit Second Follow-Up: Mr. Carter said that the JPA payroll audit reflected four issues. After the first follow up, two issues had been resolved. After the second follow up, the remaining issues had been resolved and all recommendations were implemented.

Report #826 - MPS Redevelopment Agreement Audit: Mr. Carter said that MPS owns three parking garages downtown, one by the courthouse, one by the arena and one by the sports complex. The contract oversight for the MPS garages is performed by DIA. This audit uncovered some issues with documentation and organization. MPS did not distribute loan funds on time in 2016 and 2017, is out of compliance regarding the required number of parking spaces in the sports complex garage as determined in the contract terms, and has paid property taxes late and accrued late fees numerous times. There will be a follow up with MPS regarding these concerns in roughly 18 months.

Report #827 – Quarterly Budget Summary for the 9 Months Ending June 30, 2019: Mr. Carter said there is an overall projected favorable budget variance of $17.8 million. He said that in general the City finances are in good shape, with the exception of a notable unfavorable budget variance in the JEA’s base related revenues and expenses due under-performing revenues, an excess of expenses over budget, in part due to expenses stemming from Plant Vogtle. There was a discussion about the expenses associated with paying JSO officers to perform school security as mandated by the state. The group also discussed possible changes which may arise if JSO and JFRD pull out of the City’s group health plan, which could potentially raise premiums for other City employees.

There being no further business, the meeting was adjourned at 3:41 p.m.

Colleen Hampsey, City Council Research Division

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Tape: TRUE Audit Committee 8.15.19 – Legislative Services Division