**Taxation, Revenue, and Utilization**



**of Expenditures (TRUE) Commission**

**Daniel Henry, Chair**

**TRUE COMMISSION**

**Meeting Minutes**

**September 3, 2020**

**4:00 p.m.**

**Virtual meeting via Zoom platform**

**Attendance:** Commissioners Daniel Henry, Ramon Day, Velma Rounsville, Keshan Chambliss (arr. 4:06), Mark Merritt (arr. 4:12)

**Excused:** Commissioner John Roberts

**Also**: Jeff Clements – Council Research Division; Tommy Carter – Council Auditor’s Office; City Council Member Garrett Dennis

The meeting was convened at 4:02 p.m. and the members introduced themselves for the record.

Approval of Minutes

The minutes of the March 5, 2020 meeting were **deferred pending the arrival of a quorum.**

Public Comment

None

Auditor’s Report

Tommy Carter of the Auditor’s Office reported that 14 reports had been released since the last commission meeting:

* #836: General Government Quarterly Summary for the Nine Months Ended June 30, 2020 - Issued 08/24/20
* #835: Independent Agency Quarterly Summary for the Nine Months Ended June 30, 2020 - Issued 08/14/20
* #834: Tax Collector Audit - Local Business Tax - Issued 06/11/20
* #833: Quarterly Summary for the Six Months Ended March 31, 2020 - Independent Agency - Issued 5/15/20
* #832: Real Estate Audit - Issued 03/12/20
* #797A: Follow-up on Property Appraiser's Office - Portability Calculation Audit - Issued 06/11/20
* #795A: PFPF Bank Account Audit Follow-up - Issued 06/03/20
* #792A: Follow-up on Risk Management Workers' Compensation Audit - Issued 06/03/20
* #787A: Follow-up on Compensation and Benefits Division Audit - Issued 05/28/20
* #781A: Follow-up on Animal Care and Control Audit - Issued 05/28/20
* #777A: Follow-up on JEA Payroll Audit - Issued 05/28/20
* #762B: Follow-up on City Payroll Audit - Issued 06/03/20
* #754B: Tax Collector's Office - Collections and Remittance of City Funds Follow-up Report - Issued 03/06/20
* #740B: Follow-up on Information Technologies Billing Audit - Issued 05/28/20
* #726B: Follow-up on Municipal Code Compliance Division Revenue Audit - Issued 05/28/20

These reports will be discussed at the next several Audit Committee meetings. No quarterly summary for the second quarter for the City budget was released due to the 1Cloud conversion process.

Mr. Carter reported that new Council Auditor Kim Taylor was appointed effective June 27th after Kyle Billy’s retirement. Phillip Peterson has been appointed Assistant Council Auditor.

In response to a question from Chairman Henry about the payroll audit follow-ups and noteworthy findings therein, Mr. Carter said that the City Payroll Audit follow-up (#762) identified 33 issues in the original audit; the first follow-up cleared 16 of those issues and the second follow up cleared an additional 8, leaving 9 issues still remaining in the areas of timekeeping and payroll reconciliations. Hopefully the 1Cloud system will clear the remaining items when it’s fully implemented.

Approval of the minutes: a quorum having arrived, the minutes of the March 5, 2020 meeting were **approved unanimously**.

Committee Reports

Audit Committee – Commissioner Merritt reported that the committee would be meeting virtually on September 10th at 2:00 p.m. via Zoom.

Legislative Tracking Committee

Commissioner Roberts was excused from the meeting. The committee will be meeting virtually on September 9th at 3:30 p.m. via Zoom.

Chair’s Comments

Chairman Henry introduced Council Member Garrett Dennis to discuss his Ordinance 2020-529 and Resolution 2020-530 pending before City Council on the subject of a temporary early retirement window for City employees. Resolution 2020-530 passed all committees this week and will be before Council next Tuesday for emergency passage to encourage the Mayor to study early retirement options, pros and cons. The administration has already talked to the City’s actuary about doing the required actuarial report before any changes can be considered. Mr. Dennis is also introducing a new boat registration fee ordinance next week (2020-559) and invited the TRUE Commission to opine on it if they wish. The fee would produce revenue that could be used to deal with removing derelict vessels and other waterways needs. He considers 2020-529 as a placeholder bill to be substituted when the actuarial study comes back with the financial impacts of early retirement options and the administration determines how much of a workforce is needed going forward. The City needs to have the conversation that every big company is having about workforce reduction.

Chairman Henry said the commission needs to re-establish a normal routine after a 6 month layoff due to the COVID pandemic and determine what work needs to be done. He invited comments from the commissioners. Commissioner Chambliss hoped that Zoom meetings would continue as an efficient way of meeting. Mr. Henry noted that no election of officers took place in June because of the COVID shutdown and asked how the group wanted to proceed. The Vice Chair position is currently vacant. Commissioner Merritt recommended holding off on election of officers to a future meeting, especially given the presence of two brand new members. Chairman Henry asked that elections be scheduled for the next meeting. He also asked that the Chief of Information Technology be invited to the October meeting to address the 1Cloud system’s implementation.

Old Business

None

New Business

Annual report – Jeff Clements will prepare a draft for consideration at the October meeting.

Commissioner Comments

Velma Rounsville introduced herself as the Northwest CPAC representative and asked about the new commissioner orientation process.

Ramon Day introduced himself as the Southeast CPAC’s representative. He is a commercial banker and expressed his willingness to share his expertise as it may be needed. He looks forward to seeing how the City’s money is spent. He was a member of the first TRUE Commission in 1989.

Mark Merritt noted that the Policies and Procedures Manual was circulated today as approved by the group at a meeting before the COVID shutdown. Discussion of the final revisions will be placed on the agenda for the October meeting.

Chairman Henry asked if responses were ever received from the letters the Commission sent in the spring regarding appointments to fill the current vacancies. Mr. Clements said he had received no responses. Mr. Henry said he will contact Johnny Gaffney, the Mayor’s boards and commissions liaison, about the mayoral vacancies.

Next meeting

Full commission – October 1st at 4:00 p.m., likely via Zoom.

The meeting was adjourned at 4:44 p.m.

Jeff Clements, City Council Research Division

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