**Taxation, Revenue, and Utilization**

**of Expenditures (TRUE) Commission**

**Daniel Henry, Chair**

**TRUE COMMISSION HYBRID IN-PERSON/VIRTUAL MEETING**

**Meeting Minutes**

**February 4, 2021**

**4:00 p.m.**

**Lynwood Roberts Room and virtually via Zoom platform**

**Attendance:** Commissioners Daniel Henry (Chair, via Zoom), John Roberts, Keshan Chambliss (via Zoom), Mark Merritt (via Zoom), Ramon Day (arr. 4:12), Bruce Tyson, Velma Rounsville

**Excused:** None

**Also**: Jeff Clements and Yvonne Mitchell – Council Research Division; Tommy Carter – Council Auditor’s Office; Eric Grantham – Council Staff Services

The meeting was convened at 4:08 p.m. and the attendees introduced themselves for the record.

Approval of minutes

The minutes of the December 3, 2020 and January 8, 2021TRUE Commission member-to-member virtual meetings were **approved unanimously** with amendments to the January 8th minutes to correct the closing date of the Council Auditor’s Report #837 – Independent Agency Quarterly Budget Summary to September 30, 2020, to correct the date of an upcoming Audit Committee meeting, and to correct a typographical error.

Public Comment

None

Auditor’s Report

Tommy Carter of the Auditor’s Office reported that his office had released 5 reports since the last TRUE Commission meeting:

#809A Hillwood Master Disposition and Development Agreement Audit Follow-up: the initial audit identified one internal control weakness which has been addressed in the follow-up; the audit is considered closed.

#798A – JTA Paratransit Audit follow-up: the original audit identified 13 internal control weaknesses, findings and opportunities for improvement. The follow-up found that 9 of the 13 items were cleared, leaving 4 remaining for a review in a subsequent follow-up. The items remaining to be addressed involve the potential for trip data manipulation by the service provision contractor, inaccuracies on invoices, need for verification of coversheet changes, and potential improvements to the scheduling system.

#838 – Budget Summary Report for FY2021: the report summarizes the Finance Committee budget hearing process and changes made to the Mayor’s proposed budget by the City Council.

#752B – Mayor’s Travel Audit Follow-up: the original audit identified 16 issues, of which 13 had been cleared as of the first follow-up report. The latest follow-up finds that the remaining 3 items have now been cleared and the audit is considered closed.

#839 – Council Auditor’s Office Annual Report: the report summarizes the Auditor’s Office’s activities and work products for FY19-20.

In response to a question posed at an earlier meeting about impacts to JEA’s finances from residential solar power adoption, Mr. Carter said JEA is researching that issue and it is a seemingly simple question without a simple answer. In response to another JEA-related question from a previous meeting, there is no cap on the amount of JEA’s fuel rate stabilization fund, just a floor.

#838 – Budget Summary for FY20-21: In response to a question from Chairman Henry about whether there is anything unusual or notable in this report, Mr. Carter said that it is fairly standard with nothing particularly notable. Mr. Henry asked if the transition to the 1Cloud financial management system had any impact on the budget process; Mr. Carter said the budget process last year was performed with a combination of the new1Cloud and the old FAMIS systems. Mr. Henry asked if the report includes information on federal CARES Act grants and appropriations; Mr. Carter said it did not, just covering the budget adoption process, not subsequent appropriation actions.

Committee Reports

Audit Committee: Commissioner Merritt said the committee met on January 15th and reviewed #736B – Police and Fire Pension Fund Audit Follow-up and #835 - Independent Agencies Quarterly Budget Summary, finding nothing of particular note in either meriting TRUE Commission study or recommendations. The City’s latest quarterly budget summary has still not been issued due to 1Cloud issues.

The Audit Committee’s next regularly scheduled meeting would be on February 19th, but Chairman Merritt is unavailable that day. The committee decided to reschedule to February 25th in the afternoon, and to meet via Zoom since there is rarely any need for the committee to vote.

Legislative Tracking Committee: Commissioner Roberts reported that the new bills for introduction in the next City Council cycle have not yet been released, so review of them will have to wait for a future meeting. Mr. Roberts noted that the Commission had written a letter to City Council in December with some questions and thoughts regarding the “breadbox” loan then under consideration as part of the Lot J incentive package. Council President Hazouri proposed an amendment to remove the loan from the incentive package, but it wasn’t approved. The “breadbox” loan seemed like it was a crucial sticking point and played a part in the deal failing to be approved. The TRUE Commission may have had an impact in the debate and in Council’s final decision not to approve the development agreement.

Old Business

Election of Officers: the commission reaffirmed its decision at the October 2020 meeting to elect Daniel Henry as Chair, Keshan Chambliss as Vice Chair, and Mark Merritt as Secretary.

New Business

None

Chair’s Comments

Chairman Henry asked for discussion about the potential study topics suggested at the last meeting and how to schedule the work and invite guest speakers. Commissioner Chambliss recommended studying the City’s crime rate and asking the Sheriff’s Office to come to a meeting in the spring and talk about what they’re doing to deal with the spike in violent crime. Mr. Clements said he would ask Undersheriff Pat Ivey to determine who to have come and address how JSO budgets to deal with crime and whether the department has a strategic plan. Commissioner Day suggested starting with Sheriff Mike Williams and letting him assign the proper person to address the Commission’s concerns.

Commissioner Day said that the City’s JSEB (Jacksonville Small and Emerging Businesses) program is an important topic and that the Commission should keep up with what the City Council’s current Special Committee on JSEB is doing. Commissioner Rounsville said she has been following the committee’s meetings recently and that it is scheduled to meet on March 5, 10, and 12 in preparation for wrapping up its work and recommendations.

Commissioner Day recommended maternal and pre-natal health care, especially in underserved communities, as a topic for consideration. The Commission could ask the Health Department to address its programs in that area. Chairman Henry asked Mr. Day to draft a scope of study for consideration.

Commissioner Day talked about the history of the TRUE Commission and its targeted committees from when he served in the late 1980s and early 1990s. Commissioner Merritt talked about what the Policies and Procedures Manual used to contain regarding standing committees; lack of membership is currently an impediment to appointing too many subcommittees. Mr. Day asked if commissioners could meet via Zoom in a workshop format – they can – and if they could meet in the evening - that would be a matter to take up with Council Secretary/Director Cheryl Brown who would have to authorize staff to run the meeting after normal business hours. The group chose Tuesday, February 9th from 9 to 10:30 a.m. to hold a Zoom meeting to discuss and prioritize work projects for the upcoming year.

Chairman Henry again noted that lack of sufficient membership is a persistent problem for the commission that has to be solved. Possible remedies might include reducing the size of the body and having the commission suggest members to the appointing entities to fill vacancies.

Commissioner Comments

Commissioner Day suggested that the Chairman write to the CPAC chairs and ask for appointments to fill their vacancies. Mr. Clements will find the letter sent previously and send it to Mr. Henry to rework.

Next meetings

Commission workshop to discuss 2021 work plan - February 9th, 9:00 a.m. via Zoom.

Audit Committee - February 25th, 3 p.m. via Zoom.

Full commission - March 4th at 4:00 p.m. – venue to be determined.

The meeting was adjourned at 5:10 p.m.

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Posted 4.51.21 3:30 p.m.