



Taxation, Revenue, and Utilization of Expenditures (TRUE) Commission

Tony Bates, Chair

Meeting Minutes

January 20, 2004

4:00 p.m.

Attendance: Tony Bates (Chair), Elaine Burnett, Dick Berry, Marcella Lowe, Larry Jaffe, Dan Davis, Randall Deen, Lee Martin, Donald Wolfson, Bruce Glassman

Guests: Richard Wallace and Pam Markham - Council Auditor's Office; Tom Crabtree and John Palombi, TRUE Commission nominees

The meeting convened at 4:06 p.m.

Minutes

The minutes of the December 16, 2003 meeting were reviewed.

◆ The minutes were **approved as distributed**.

Committee Chairs' Reports

Audit #541 – Jacksonville Children's Commission: Commissioner Wolfson reported that all of the Auditor's Office recommendations remaining outstanding at the time of the follow-up report appear to have been successfully addressed by the Children's Commission, except for Item #23, Finding #17 regarding the annual report to the City Council. The committee will defer making a final report until this last pending item has been addressed. It was suggested that the TRUE Commission might want to meet with the Children's Commission board to follow up on this last item.

Audit #575 – Clean It Up/Green It Up: Commissioner Burnett reported that the audit found numerous procedural deficiencies, most of which appear to have been successfully addressed by the division. Her review indicated a lack of proper business operational processes similar to that seen in other audits of other city departments, leading to the larger question of why these deficiencies appear to be so widespread. Does the City perhaps lack a standard manual of good business practices that would cover the fundamentals of record keeping, cash handling, proper administrative oversight, etc.?

Council Auditor Richard Wallace reported that his staff and the audit had been well received by the division and he felt that they were honestly interested in making the suggested improvements. His office will do its usual follow-up within a year. Commissioner Lowe felt that the biggest problems would be remedied when the new computer system was installed to facilitate electronic communication of files between Code Enforcement and Clean It Up/Green It Up.

Commissioner Wolfson suggested that, as a matter of standard procedure, audit review committees should be made up of at least 2 TRUE Commissioners and that committee reports should be made in writing.

Motion: Commissioner Burnette moved that the Council Auditor's report on Audit #575 be accepted as presented and that further comment, if any, await the Auditor's follow-up report.

◆ The motion was **approved** by a vote of 5-4.

Audit #580 – First Coast Black Business Investment Corporation: Commissioner Berry reported that the audit is on the agenda of the Council Audit Committee for January 22nd at 9 a.m.. He recommended deferral of discussion, and will keep the Commission informed of the Audit Committee's activities and findings in regard to this audit.

Commissioner Jaffe posed a question of general procedure - between the TRUE Commission and the Council Audit Committee, which group looks at what issues in what order? Commissioner Berry felt that the First Coast Black Business Investment Corporation audit was somewhat unusual in that its release generated a great deal of interest and questions on the part of the Audit Committee, which wanted to delve into the matter immediately. He and Commissioner Bates felt that the relationship between the work of the Audit Committee and the TRUE Commission is still a "work in progress", with both entities trying to establish the proper order of precedence. If the Audit Committee wants to do an exhaustive review of an audit and question the auditee and auditor and completely covers the relevant issues at its committee meetings, then perhaps the TRUE Commission should consider the audit sufficiently studied and pass on any further action of its own.

Richard Wallace felt that the audit raised several sets of issues, and the Audit Committee appears to have taken on the issue of the Public Service Grant process for subcommittee review. The TRUE Commission may wish to jump in to these issue reviews where it feels appropriate and where it can offer a citizen perspective on things the audit may have found, or indeed on other issues of importance that audit may not have addressed at all.

Audit #585 – Shands Jacksonville Indigent Care: Commissioner Wolfson asked that the item be deferred to the next meeting.

CityLink Committee – Commissioner Davis reported that the committee studying the CityLink call center system (formerly the CARE system) will meet on Monday, January 26th at 2:00 p.m. in the CityLink office, Room M-150, Mezzanine, City Hall to discuss the call center's operations and policies with its director, Monica Ruby. Interested members are invited to attend.

Policies and Procedures Committee – Commissioner Martin stated that the committee will meet on January 27th at 10 a.m. in City Council Conference Room B. Interested members are invited to attend.

Cash Management Committee – Commissioner Lowe reported that she has met with Richard Wallace and Pam Markham to initiate discussions, and had recently received a copy of the City's cash management procedures. Her committee will meet on February 11th in the morning at a time and in a room to be announced. She solicited questions and suggestions from other commissioners regarding items to be explored, and stated that she suspected it would likely be a somewhat lengthy process to do appropriately. Commissioner Wolfson wondered if there were cities that could be identified that already have exemplary cash handling procedures, so as not to have to "reinvent the wheel"? The Council Auditor welcomed the commission's participation and insight on this issue. Commissioner Jaffe suggested the problem may be not so much cash management as internal control and process weaknesses – not enough administrative oversight and double-checking of line employees to ensure that proper procedures are being followed.

Audit #583 – Property Appraiser’s Office – deferred

Audit #586 – First Coast No More Homeless Pets – Spay/Neuter Jax Program – deferred

Auditor’s Report - none

Chairman’s Report – Chairman Bates reported that the Council Auditor thinks there is a need to look at all of the City’s cash revenue sources to ensure that all receipts are being properly deposited, and not just looking at deposit records and assume that that represents all revenues. Mr. Bates also reported that he attended a training session of the Municipal Code Enforcement Board chairs and vice-chairs and is impressed by the big job that they have to deal with. He also attended the Better Jacksonville Plan Financial Administration Committee and Project Administration Committee meetings, and didn’t feel that the oversight committees are providing the kind of oversight that the average citizen *thinks* is being provided. The committee members are mostly city bureaucrats, not independent citizens, and they’re not asked for their input – they simply receive information. Commissioner Berry also attended the meetings and expressed his surprise at the lack of answers to questions posed at the meeting. Finally, Chairman Bates reported that the appointment resolutions of Tom Crabtree and John Palombi have been introduced in the City Council and should be approved by the Council in February.

New Business

Report #587 – Council Auditor’s Office Annual Report 2003

Report #588 – Annual Budget Report

Motion: Commissioner Berry moved that Reports #587 and #588 be received without comment

◆ The motion was **approved** unanimously.

Chairman Bates asked if any commissioners were interested in following up on the subject of City emergency eviction procedures (illustrated last fall by the Wollitz Gardens situations). Commissioners Burnette and Bates will follow up on this issue.

Commissioner Berry requested that a list of all pending audits and reports and their committee members be circulated to all commissioners.

Next meeting

The commission's next meeting will be on Tuesday, February 20th at 4:00 p.m.

There being no further business, the meeting was adjourned at 5:45 p.m.

Items pending further follow-up

- CityLink Committee – Commissioner Davis
- Children’s Commission audit – Commissioner Wolfson
- Government in the Sunshine Law briefing – Chairman Bates (after more vacancies are filled)
- Prohibition against use of courtesy parking passes in garages – staff
- Fiscal Performance Committee – Commissioner Glassman
- First Coast Black Business Investment Corporation audit – Commissioner Berry
- Policy and Procedure Committee – Commissioner Martin
- Cash Management Committee – Commissioner Lowe
- Shands Jacksonville Indigent Care audit – Commissioner Wolfson
- Property Appraiser’s Office audit
- First Coast No More Homeless Pets – Spay/Neuter Jax audit
- City Emergency Eviction Procedures – Commissioner Burnette