



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

Tony Bates, Chair

**Meeting Minutes**  
**April 20, 2004**  
**4:00 p.m.**

**Attendance:** Tony Bates (Chair), Dan Davis, Marcella Lowe, Randall Deen, Charles Curley, John Palombi, Tom Crabtree, Don Wolfson, Amy Holliman, Elaine Burnett, Lee Martin

**Excused:** Larry Jaffe, Dick Berry, Lou Myers, Bruce Glassman

**Guests:** Richard Wallace and Pam Markham - Council Auditor's office; Mark Roesser - pending commission nominee; Charles Magee, potential commission nominee

The meeting convened at 4:03 p.m.

## Minutes

The minutes of the March 23, 2004 meeting were previously distributed.

.. The minutes were approved as distributed.

## Committee Chairs' Reports

Audit #541 - Jacksonville Children's Commission: the item was deferred to the next meeting.

Audit #585 - Shands Jacksonville Indigent Care: the item was deferred to the next meeting.

CityLink Committee - Commissioner Davis explained his committee's findings and discussed the draft resolution expressing the TRUE Commission's support for the Neighborhoods Department's proposed CityLink training program for City line department managers that was distributed prior to the March meeting. Commissioner Palombi asked about the feedback loop from the initial call to CityLink to referral to the appropriate department to ultimate resolution and whether it was effective in helping improve departmental operations. Commissioner Holliman expressed reluctance to make the departmental managers into feedback monitors. Commissioner Davis solicited additional comments or wording suggestions for incorporation into the resolution for consideration at the May meeting.

Performance Measurement Committee - Commissioner Deen expressed his feeling that the current performance measurement system is not very user-friendly at this point, and relies too heavily on the "honor system" for reporting by the various departments. There doesn't appear to be much follow-up by the Budget Office to check the accuracy of data reported by the departments

Policies and Procedures Committee - Commissioner Martin reported that the committee would meet this coming Friday, April 23<sup>rd</sup> at 9:30 a.m. in City Council Conference Room B.

Audit #583 - Property Appraiser's Office Audit - Chairman Bates announced that the committee met on March 10<sup>th</sup> and will meet again soon. Many of the audit's recommendations appear to have been adopted by the Property Appraiser. Some issues the committee still wishes to address: 1) senior homestead exemption use and verification; 2) property revaluations not being done on a timely basis; 3) mechanisms in place to prevent filing of duplicate homestead exemptions on multiple properties.

Cash Management Committee – Commissioner Lowe stated that it appears the City has a good policy in place, but that enforcement is problematic.

First Coast No More Homeless Pets/Spay-Neuter Jax Committee – deferred to the next meeting.

Audit #580 – First Coast Black Business Investment Corporation – Council Auditor Richard Wallace reported that the General Counsel has issued a requested opinion stating that First Coast BBIC's practice of sub-leasing office space to itself through an affiliated company is legal, and identifying several weaknesses/loopholes in the Chapter 118 Public Service Grant process. Councilwoman Copeland is chairing a committee of the Audit Committee to look at improvements to Chapter 118. The Council is prepared to release the \$300,000 First Coast BBIC grant that has been held in escrow while the questions raised by the audit have been explored, and after being told by BBIC that it will not seek City funding in the next fiscal year. The Audit, Finance and Recreation and Community Development Committees feel that they have dealt with the issues and are ready to approve the appropriation and move on. Mr. Wallace felt the Audit Committee would welcome TRUE Commission input on the Chapter 118 revisions, but beyond that the commission did not have the same legal access to interview BBIC staff and review BBIC's financial records as the Auditor's Office does by virtue of the grant contract.

Chairman Bates stated that he had raised a number of still troubling issues to the Audit, Finance and RCDE Committees, but only as an individual, not a representative of the Commission, and only at the ends of meetings after the votes on the ordinance had taken place. Commissioner Palombi suggested compiling a list of questions the commission considers still unanswered and forwarding that list to the Council, then dropping the issue from further TRUE Commission consideration as the Council has made it clear that the subject is closed. Commissioners Crabtree and Deen agreed that there appear to be a number of unanswered questions about the use of public funds that someone ought to pursue in the general public's interest. Commissioner Burnett felt that the audit and subsequent publicity had pointed out to City managers the problems inherent in Chapter 118 and that those problems were being addressed. Pam Markham of the Council Auditor's Office stated that her office had met with Councilwoman Copeland and with Delphia Williams, Director of the Community Services Department, to explore the audit findings and to begin crafting a legislative proposal for improvements.

Commissioner Wolfson expressed the belief that the TRUE Commission should continue to deal with this issue if there are still substantive questions about the proper use of taxpayer dollars. He recommended that the commission address a letter to the Audit Committee posing a set of questions and requesting responses. Richard Wallace stated that the ordinance is scheduled for a vote by the Council next Tuesday and, if approved, would thereafter be subject to a contract between the JEDC and First Coast BBIC for use of the funds. He suggested that if the commission has suggestions to make, it might best make them in writing to the JEDC. Commissioner Burnett recommended that course of action as a way of putting the TRUE Commission's concerns on the record and felt that a response from JEDC about appropriate policies to address these concerns could help frame some of the work of the commission on policies and procedures and cash management.

Commissioner Wolfson moved that a letter be drafted and sent to the JEDC raising the commission's questions that have not been sufficiently answered, with copies to the members of the Audit Committee. The letter is to be drafted by a committee and approved by a majority of the commission before transmittal.

◆ The motion was approved.

Commissioner Lowe stated the need for the commission to follow up with the Sheriff's Office about their audit and the letter of recommendations sent by the commission, to which a response has not yet been received. She will work with staff to draft a follow-up letter.

Emergency evictions procedures – Chairman Bates explained that he had met with Ros Phillips, Director of the Neighborhoods Department, to discuss this issue. He finds that the City operates largely in a reactive, not proactive, mode with regard to property safety inspections, and that there are many different agencies involved in the process that don't seem to communicate well. He also talked to Derek Igou, Chief of the Property Safety Division, who agreed to come to a future commission meeting if desired. The commission requested that Mr. Igou be invited to the May meeting and be listed first on the agenda.

Chairman's Report – Chairman Bates reported that he had spoken with Councilman Kevin Hyde and that he was satisfied to let the TRUE Commission lead the investigation of the performance measurement issue. Mr. Bates also requested the committee chairs to please appoint vice-chairs and set up timetables for future meetings and for completion of the audits and other committee works in progress.

Auditor's Report – Richard Wallace noted that the Audit Committee just heard from the City's independent auditor on the City's annual audit and received copies of the audits of the independent agencies, earlier than in years past. He will make a report at the May meeting.

#### Commissioner comments

Commissioner Wolfson asked where the City stood with regard to the Tri-Legacy incentive deal for development of the Jacksonville Shipyards? Council Auditor Wallace responded that the City has disbursed \$36 million and to date none of the public improvements called for in the development agreement appear to have been constructed. The JEDC is the City's oversight agency and the General Counsel is looking at legal issues regarding the contract. The disbursement terms of the contract would appear to have been met for the JEDC to have released the funds.

#### Nomination Committee

Chairman Bates appointed Marcella Lowe as chair of the Nomination Committee to assemble a slate of candidates for consideration at the June meeting. Ms. Lowe may appoint several interested commissioners to form her committee.

#### Next meeting

The commission's next meeting will be on Tuesday, May 18th at 4:00 p.m.

There being no further business, the meeting was adjourned at 5:53 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  
Prohibition against use of courtesy parking passes in garages – staff  
Performance Measurement Committee – Commissioners Glassman and Deen  
First Coast Black Business Investment Corporation letter to JEDC – Chairman Bates  
Policy and Procedure Committee – Commissioner Martin  
Cash Management Committee – Commissioner Lowe  
Shands Jacksonville Indigent Care audit – Commissioner Wolfson  
Property Appraiser's Office audit – Commissioner Burnett  
First Coast No More Homeless Pets – Spay/Neuter Jax audit - unassigned  
City Emergency Eviction Procedures – Commissioner Burnett  
Sheriff's Office audit follow-up letter – Commissioner Lowe and staff  
Derek Igou invitation to May meeting - staff