



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

Bruce Glassman, Chair
Tom Crabtree, Vice Chair

Meeting Minutes
November 16, 2004
4:00 p.m.

Attendance: Bruce Glassman (Chair), Dick Berry, Tony Bates, Lou Myers, Charles Curley, John Palombi, Mike Meroney, Elaine Burnett, Randall Deen, Lee Martin, Mark Roesser

Excused: Louvenia Tippins, Marcella Lowe

Absent: Don Wolfson, Dan Davis, Tom Crabtree, Charles Magee

The meeting convened at 4:06 p.m. with a quorum present.

Minutes

The minutes of the October 19, 2004 meeting were previously distributed.

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

Committee Reports

Cash Management Committee: Mitchell Perin of the City's General Accounting Division discussed the City's new cash management executive order and cash receipts and billing and collection standard operating procedures (SOPs), all three of which he has been drafting for the administration's approval. The documents have been presented to Cal Ray, Director of Administration and Finance, for discussion with the City's Chief Operating Officer and the Mayor before final promulgation. The three documents will formalize some existing informal practices and responsibilities and adopt new procedures where needed. Many of the existing SOPs are available to City employees on the City's Intranet, but are not available to the general public for review. The new procedures as proposed will require two Ordinance Code amendments, for which legislation will be introduced for City Council consideration.

Mr. Perin explained that he has worked for a number of months with the Council Auditor's Office to perfect the proposals and that he incorporated all of the Auditor's Office suggestions except for one. That one exception was the auditors' recommendation that the General Accounting Division be responsible for administering a centralized, pre-numbered receipt system for cash receipts. His office declined to include that recommendation because of a lack of personnel, space and budget to produce, distribute and store such receipts for every City department and division.

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

Audit #580 – First Coast Black Business Investment Corporation: Commissioner Bates discussed the committee's draft report that contained the following sections: 1) background information; 2) findings; 3) recommendations; and 4) Attachments 1, 2, 3 and 4. The report has two major points of emphasis – findings and recommendations specific to Audit #580 and First Coast BBIC, and findings and recommendations pertaining to improvements needed in Ordinance Code Chapter 118 – Public Service Grants. He noted in response to a question that the committee did not interview First Coast BBIC officials because there did not appear to be

any authorization in Ordinance Code Chapter 57 for TRUE to investigate non-City agencies. Mr. Bates did state that the committee would be happy to meet with First Coast BBIC officials should they want to voluntarily agree to meet and present their case.

Motion: Commissioner Berry moved that the TRUE Commission adopt part 1 – the findings and recommendations of the committee's report that are specific to Audit #580.

◆ After discussion the motion was subsequently **withdrawn** by the maker.

Motion: Commissioner Bates moved that the TRUE Commission adopt the First Coast BBIC Audit Committee's report as presented, with staff given the editorial authority to reformat the background information, findings, recommendations and 4 attachments into clear sections, for presentation to the GPATE Committee.

Commissioner Martin requested a point of clarification on the motion to report, noting that the commission's Policies and Procedures call for reports of the commission to be collected for quarterly presentation to the GPATE Committee. Chairman Glassman explained that the GPATE Committee has requested the TRUE Commission to attend its meetings and discuss its activities monthly, so the commission's reporting procedure/mechanism is still somewhat under refinement.

Motion: Commissioner Burnett moved two amendments to the Bates motion: on page 1 in the fifth Background paragraph strike the word "feel" and replace it with "think", and correct the word "formation" to "information" to read as and if amended "The Commission did not feel think there was any authorization in Chapter 57 for it to request information from FCBBIC, Urban Core or First Coast BBIC."

◆ The Bates motion was **approved as amended**.

Performance Measurement Committee: Commissioner Palombi reported that the committee had received 9 responses to the 18 requests sent out to departments, Constitutional officers and independent authorities for performance data. The committee has met twice and done a detailed assessment of 5 of the responses. Reconciliations between the 2 raters of each response are now underway, and the committee will report back at the December meeting.

Powers and Duties Committee – 57.105(b) and

Powers and Duties Committee – 57.105(f): Chairman Glassman stated that powers and duties of the commission would be an agenda item for the December meeting in the context of prioritizing the numerous possibilities for commission work activities, given the group's limited time and resources. He distributed copies of an e-mail memo to him from commission staff member Jeff Clements in response to his request for clarification from the Office of General Counsel about whether Chapter 57 provided clear guidance about what items in the chapter were clearly powers, clearly duties, or both. Mr. Clements' e-mail indicated that Assistant General Counsel Peggy Sidman offered the opinion that the chapter did not clearly delineate one category from the other. Therefore she suggested reading the section in the larger context of the TRUE Commission's overall purpose, which is to be an advisor on matters of the City's fiscal health and operations to the Mayor and City Council, and to inform the citizens about the overall financial health of the city. In that context, the listed powers and duties could be considered as authorizations to engage in fact-finding, studies, and other activities that the commission determines to be in the best interests of achieving its overall purposes within the limits of available time and resources.

Commissioner Palombi requested that his recent e-mail to Bruce Glassman concerning a simplified audit review process be forwarded to the entire commission for their consideration before the December meeting.

Audit #589 – JEA Pipe Bursting Contract: the committee will meet before the December commission meeting.

Audit #592 – Fleet Management: Commissioner Berry reported that the committee had met since the last full commission meeting and finalized its report, a copy of which was distributed. The report summarized the committee's findings from its meeting with the Chief of the Fleet Management Division and the Director of Administration and Finance and contained two recommendations.

Motion: Commissioner Berry moved that the commission adopt the committee's recommendation #1 to advise the GPATE Committee of the commission's approval of Audit #592 and its commendation to the Fleet Management Division for the turnaround in its performance and correction of deficiencies noted in the audit.

♦ The motion was **approved**.

Motion: Commissioner Bates moved that the commission approve the committee's recommendation #2 that consideration be given by the commission to alerting the GPATE Committee, Council President and Mayor's office of the continually-identified problem of lack of cash management training in a number of the City departments and related agencies audited by the Council Auditor. Discussion ensued regarding whether the subject of cash management was already being addressed by the Cash Management Committee and may already be in the process of being rectified by the administration's new cash management executive order and SOPs discussed earlier.

♦ The motion was **approved**.

Chairman Glassman stated his intention to discuss recommendation #2 with Marcella Lowe, chair of the Cash Management Committee, to craft appropriate language to transmit this recommendation to the Mayor, Council and GPATE Committee in light of the administration's on-going efforts in this area.

Cash Management Committee: in Commissioner Lowe's absence a report was deferred to the December meeting.

Hill-Burton Act Committee: Commissioner Burnett requested deferral. She explained her dissatisfaction with the responses she's received from several governmental agencies as she has attempted to resolve the billing dispute over her recent injury.

Auditor's Report: None

Chairman's Report: Chairman Glassman reported that he had offered the TRUE Commission's services to Councilman Kevin Hyde and his courthouse project review committee should that committee see the need for the participation of a citizen review body. He has not received a reply to date.

New Audits

Audit #593 – Animal Care and Control Revenue

Audit #598 – Oceanfront Parks Revenue: Commissioner Berry volunteered to lead the review

Report #599 – City quarterly financial report

Next meeting

The commission's next meeting is scheduled for Tuesday, December 21st at 4:00 p.m. In recognition of the busy pre-holiday season, staff was asked to investigate the possibility of moving the December meeting up a week to December 14th if a room is available and that date does not conflict with receptions and other holiday functions scheduled in City Hall.

There being no further business, the meeting was adjourned at 6:06 p.m.

Items pending further follow-up

Children's Commission audit – Commissioners Wolfson and Bates
Cash Management Committee – Commissioner Lowe
JEA Pipe Bursting audit committee – Commissioner Martin Performance Measurement
Committee – Commissioner Palombi
Powers and Duties – 57.105(b) – Commissioners Curley and Myers
Powers and Duties – 57.105(f) – Commissioners Roesser, Glassman and Palombi
Fleet Management audit – Commissioners Glassman and Lowe (recommendation #2)
Housing Commission response to TRUE inquiries – Chairman Glassman
JEDC reorganization – Commissioners Berry and Bates
Better Jacksonville Plan courthouse and roadway projects update – Chairman Glassman
TRUE Commission Purposes – 57.104 – Commissioner Roesser
Hill-Burton Act application in hospital emergency rooms – Commissioner Burnett
Audit #598, Oceanfront Parks Revenue – Commissioner Berry