

MAYOR & COUNCIL WORK SESSION MINUTES MONDAY, DECEMBER 8, 2014~ 6:00 PM RIVERDALE, GEORGIA

The Riverdale Mayor and City Council met on August 11, 2014, at 6:00PM for the purpose of conducting a regular work session. The meeting was held in the conference room on the second floor at City Hall, located at 7200 Church Street, Riverdale, Georgia 30274.

Call to Order and Welcome

Mayor Evelyn Wynn-Dixon called the meeting to order at 6:00PM

Roll Call

All members of the governing body were present at the meeting.
Sherry D. Henderson, City Clerk, declared a quorum, with 4 members present at time of Roll Call.

Attendee Name	Title	Status
Evelyn Wynn Dixon	Mayor, At-Large	Present
Cynthia Stamps Jones	Council Member, Ward 1 Parliamentarian	Arrived 6:02PM
An'cel Davis	Council Member, Ward 2 Mayor ProTem	Present
Wanda Wallace	Council Member, Ward 3	Present
Kenneth Ruffin	Council Member, Ward 4	Present

APPROVAL OF AGENDA WITH ANY ADDITIONS/DELETIONS:

The following amendments were made to the agenda:

Addition(s): Overview of Transportation Enhancement (TE) Grant

Deletion(s): None.

Tabled: None.

Postponed: None.

CITY MANAGER REPORT:

E. Scott Wood provided his written report in advance for the Board. He asked the Board to consider cancellation or postponement of the Dec 22, 2014 Council Meeting, due to the Christmas Holidays.

Honorable Mayor Dixon called for questions and/or concerns from the Board.

Mayor Dixon polled the Board. The Governing Body was in agreement to cancel the December 22, 2014 Council Meeting. For the record, Council Member Stamps-Jones stated she would like for the Board to use the time to convene and discuss city matters, to move the city forward. However, she will go with the consensus of the Board.

The December 22, 2014 Council Meeting is cancelled. The next meeting of Council is scheduled, January 12, 2015. Council member Stamps Jones asked Mr. Wood to provide the Board with a written report for the November 24, 2014 Council Meeting.

CITY ATTORNEY REPORT:

L'Erin F. Barnes provided updates on the following items:

1. City Attorney asked City Clerk to pull the resolution on the IGA to ensure the Governing Body authorizing the Mayor to sign the IGA with the County.

**Honorable Mayor Dixon called for questions and/or concerns from the Board.
There were none.**

PRESENTATION OF THE FY 2014 CAFR, BY DOUG MOSES OF MAULDIN AND JENKINS CPA'S.

The CAFR was issued on November 25, 2014. Doug Moses, a partner of Mauldin & Jenkins, LLC (city auditors), formally present the CAFR to the Mayor and Council.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)

- We considered the internal control structure for the purpose of expressing our opinion on the City's basic financial statements and not providing assurance on the internal control structure.
- Our audit was performed in accordance with GAAS.
- Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
- The basic financial statements are the responsibility of the City's management.

Report on 2014 Basic Financial Statements

- Unmodified ("clean") opinion on basic financial statements . Audit report date of November 14, 2014.
- Presented fairly in accordance with accounting principles generally accepted in the United States of America.
- Our responsibility does not extend beyond financial information contained in our report.
- As of June 30, 2014, the City has determined that the Riverdale Downtown Development Authority (DDA_ is no longer material to the City's overall financial statements and should not be reported in the City's financial statements as a discretely presented component unit. The City did not require Mauldin & Jenkins, LLC to perform an audit of the DDA's financial records as of June 30, 2014.

Significant Accounting Policies

- The significant accounting policies used by the City are described in Note 1 to the basic financial statements.
- The policies used by the City are in accordance with generally accepted accounting principles and similar government organizations, with no significant new policies implemented in the current fiscal year.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

Management Judgment/Accounting Estimates

- The City uses various estimates as part of its financial reporting process – including valuation of accounts receivable and depreciation expense for its capital assets.
- Management's estimates used in preparation of financial statements were deemed reasonable in relation to the financial statements taken as a whole. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting estimates.

Financial Statement Disclosures

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit.

Relationship with Management

- We received full cooperation from the City's management, staff, and others.
- There were no disagreements with management on accounting issues or financial reporting matters.

Audit Adjustments

- Adjustments were proposed to the records of the City and have been recorded in the City's financial statements. The City's finance director has copies of these audit entries and will have available with this presentation.

Representation from Management

- We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

Consultation with Other Accountants

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

Significant Issues Discussed with Management

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

Information in Documents Containing Audited Financial Statements

- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If the City intends to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. The City must also provide us with a copy of the final reproduced material for our approval before it is distributed.

Auditor Independence

- In accordance with AICPA professional standards, M&J is independent with regard to the City and its component unit (Riverdale Downtown Development Authority) and its financial reporting process.
- There were no fees paid to M&J for management advisory services during fiscal year 2014 that might effect our independence as auditors.

Honorable Mayor Dixon called for questions and/or concerns from the Board.

Council Member Wallace thanked commended Don Turner and his Financial Department Staff on a great Financial Report.

Council Member Ruffin inquired about the SPLOST audit.

City Attorney Barnes indicated it is 80% complete. The Mayors will reconvene at the upcoming CCMA 12/18 Meeting for further discussion and final decision regarding SPLOST. She further elaborated 2004 SPLOST is the missing piece....2009 SPLOST is good.

Councilman Davis asked about the continuing education training classes offered at Mauldin and Jenkins.

Don Turner stated he is taken full advantage of the classes, he actually is scheduled for a class next week.

DISCUSSION TO AMEND THE BUDGET TO TRANSFER BUDGET FROM CULTURAL AFFAIRS TO ATHLETICS DEPT, DON TURNER, FINANCE DIRECTOR.

The Budget amendment transfers the money budgeted in Cultural Affairs for Athletics to the new Athletics Department and takes money from Fund Balance for the new position of Director of Athletics.

**Honorable Mayor Dixon called for questions and/or concerns from the Board.
There were none**

DISCUSSION TO AMEND THE BUDGET TO TRANSFER BUDGET TO TAX COLLECTOR FROM FINANCE DEPARTMENT, DON TURNER, FINANCE DIRECTOR.

The Tax Collector was budgeted as part of the Finance Department in the Current Budget. The Budget Amendment is to move the budget attributed to tax collector from the Finance Department.

Honorable Mayor Dixon called for questions and/or concerns from the Board.

Council Member Wallace inquired if we need to create another Department.

Don Turner responded it is not necessary.

Council Member Stamps-Jones acknowledged an exceptional year for our Tax Collector (Ann Smith), She identified and uncovered substantial revenue that was dormant until the City created the “Tax Collector” position. Ms. Smith was aggressive in her efforts to secure these funds on behalf of the city.

OVERVIEW OF CIVIC LIVE WEBSITE DEVELOPMENT COMPANY, LEMMY PASKEL, IT DIRECTOR & NATE MINGO, ASST. CITY MANAGER.

With the redesign of the website we will create a more engaging, interactive, modern and informative website. We will operate more efficiently on the backend.

City Manager added the functionality of the proposed website is far more superior than what we currently have. He has had several meetings with Lemmy Paskel and Nate Mingo to discuss avenues to enhance our current product.

Honorable Mayor Dixon called for questions and/or concerns from the Board.

OVERVIEW TO REPEAL ASST CITY MGR POSITIONS AND RE-CREATE ASSISTANT CITY MANAGER POSITIONS.

The measure to repeal and replace the Assistant City Manager positions were re-presented for further discussion and action.

OVERVIEW OF T.E. ENHANCEMENT GRANT SPONSOR LETTER OF RECOMMENDATION, CAMILLA MOORE, ASST. CITY MANAGER.

The City of Riverdale is a recipient of a Transportation Enhancement (TE) Grant from the Georgia Department of Transportation.

The TE project, as designed will provide a pedestrian facilities project to include sidewalks and streetscapes along SR-85 from just south of Lamar Hutcheson Parkway to Roberts Drive and mid-block crossing facilities between Roundtree Road and King Road.

The lowest bidder was Georgia Development Partners. To award the lowest bidder with the work, in accordance with the Grant's requirements, the City is required to issue a sponsorship letter of recommendation indicating which bidder will be awarded the city contract to complete the TE Grant work.

OVERVIEW OF ITEMS FOR NEXT COUNCIL MEETING.

There were no items discussed.

EXECUTIVE SESSION

Executive Session was postponed.

ADJOURNMENT

There being no further business to come before Mayor & Council, Council Member Kenny Ruffin motioned to adjourn. Council Member Wanda Wallace offered the second. The time was 7:09PM.

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