

JOURNAL OF COMMISSION WORK SESSION
December 20, 2016

City Commission Work Session
Civic Center, Gibson Room 212

Mayor Kelly presiding

CALL TO ORDER: 5:30 p.m.

CITY COMMISSION MEMBERS PRESENT: Bob Kelly, Bill Bronson, Bob Jones, Tracy Houck and Fred Burow.

STAFF PRESENT: City Manager; Assistant City Attorney; Directors of Fiscal Services, Planning and Community Development, and Public Works; and, the City Clerk.

***** Action Minutes of the Great Falls City Commission. Please refer to the audio/video recording of this meeting for additional detail. *****

1. PUBLIC COMMENT

There were no comments from the public.

2. NEIGHBORHOOD COUNCIL #2 UPDATES

Mayor Kelly reported that NC 2's boundaries are: the northern boundary is the Northwest Bypass, the southern boundary is the Sun River, the eastern is the Missouri River and the western is the City Limit line.

Neighborhood Council 2 Chairperson Brittany Olson reported that major changes have occurred on the Holman building. She thanked City staff for their involvement in getting that property cleaned up. She requested assistance from City staff with regard to a parked bus by the Boys and Girls Club making it difficult for drivers to see around that is a safety concern, as well as a suspended crosswalk light that is no longer functioning in front of the Boys & Girls Club. Commissioner Bronson noted that the light may be a state issue because 6th Street SW is a state route.

Chairperson Olson expressed concern about fireworks in the area. Commissioner Bronson commented that other council members have expressed concern about speeding vehicles on 20th Street SW that he talked with the Great Falls Police Department about.

Mayor Kelly commented that other members of this council are Mike McCoy, Shyla Patera, Sue Ann Strickland, and Albert Ferderer. He thanked the Neighborhood Council representatives for their service.

3. ANNUAL AUDIT REVIEW

Rick Reisig with Anderson ZurMuehlen reported that the engagements that Anderson ZurMuehlen (hereinafter "AZ") were hired to do were twofold: one was an agreed upon

procedure engagement dealing with building code compliance and the other was the audit of the financial statements of the City of Great Falls.

Mr. Reisig explained that the agreed upon procedure engagement is very structured. It is an agreement between AZ, the City and the State of Montana and it is because of the amount of money in the City's building code fund. The procedures that AZ follows and apply are structured by the State. The other part of the engagement was the audit of the Comprehensive Annual Financial Report (CAFR).

City staff put together the 200+ page CAFR. The document is very detailed and is broken out into four main sections: an Introductory Section, Financial Section, Statistical Section and Single Audit Section. It is necessary for these sections to be contained within the report for the Certificate of Achievement for Excellence in Financial Reporting program. It is a significant achievement that City staff receives. Not every municipality that submits a CAFR attains this certificate. The City has attained this excellence in reporting designation since the 1990's. There are financial benefits for the City of Great Falls to have that Certificate of Achievement.

Mr. Reisig reviewed the financial section and internal compliance reporting. He referred to pages 1-3 noting that the letter of transmittal comes from City management. The management's discussion and analysis set forth on pages 10-17 is also a narrative description of what happened to the City in the last year. Another important part of the CAFR is the Independent Auditor's Report on pages 7-9. The City obtained an unmodified audit opinion, which is a clean audit opinion. He reviewed footnote disclosures, the income statement, accounting policies, the budget versus actual comparisons, the statistical section and internal control and compliance reports.

4. DISCUSSION OF POTENTIAL UPCOMING WORK SESSION TOPICS

City Manager Greg Doyon reported that the January 3rd work session will consist of an update on the efforts of trying to find space in the Civic Center for offices. Also, Director Rearden will provide a sanitation division update. He inquired if the Commission had any items to add or remove from the topic list. Mayor Kelly noted that he is curious to hear from City Attorney Sexe about the impact Marsy's Law has on City resources.

ADJOURN

There being no further discussion, Mayor Kelly adjourned the informal work session of December 20, 2016 at 6:10 p.m.