

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2012

A. SUMMARY OF AUDIT RESULTS

1. In my report, my opinion on the financial statements, was qualified for inadequate records for fixed assets.
2. A material weakness relating to the audit of the financial statements is reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters. There were no significant deficiencies noted.
3. No instances of noncompliance material to the financial statements of the City of Gautier, Mississippi are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
4. No material weaknesses relating to the audit of major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance. There were no significant deficiencies noted.
5. The auditor's report on compliance for major federal award programs for the City of Gautier, Mississippi expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for the City of Gautier, Mississippi, that are to be reported in Part C of this schedule.
7. There were two major programs tested:
 - Community Development Block Grant - 14.219/14.228
 - Community Development Block Grant – Regional Disaster - CFDA No. 14.228
8. The dollar threshold for distinguishing Type A and B programs was \$300,000.
9. The City of Gautier, Mississippi did not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

Reportable instances of noncompliance and reportable conditions and material weaknesses

2012-B-1

Finding

Criteria: Generally Accepted Accounting Principles (GAAP) for Governments indicate that they should have adequate records regarding the fixed assets, accumulated depreciation and depreciation expense that detail each class of asset, the description, date purchased or built, the cost (or estimated cost), the depreciation method (if applicable), the depreciation for the year and accumulated depreciation.

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B. FINDINGS - FINANCIAL STATEMENT AUDIT (continued)

Condition: The City was unable to provide sufficient documentary evidence to support the carrying amounts of fixed assets on its books, and they were unable to satisfy GAAP as to the existence and valuation of the City's fixed assets.

Cause: The City has not reconciled the carrying amount of fixed assets on their books to their inventory.

Effect: This weakness in internal control regarding fixed assets leaves the City susceptible to misappropriation and unverifiable values on their books for the related items

Recommendation: I recommend the City implement a fixed assets control system. At the end of the fiscal year, the accounting department should reconcile the general ledger to the inventory control records.

Auditee's Response: Management recognizes the problem with the fixed assets. The City Purchasing Agent has been and is making great strides in resolving the problem.

Follow-up on prior audit findings: The previous year had the same finding listed as 2011-B-1

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

There were no findings related to major federal programs.

Motion was made by Councilman Vaughan to amend order on Business Item #3 Bid Advertisement for Probation Services Proposals for Municipal Court to include general catch-all provision for any and all other services they may want to offer such as GPS, other electronic devices, etc. Motion was seconded by Councilwoman Martin and unanimously carried.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 036-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City of Gautier is hereby authorized to advertise for Probation Services Proposals for Municipal Court to provide probation, case supervision and related services for the benefit of the City and Court Department.

IT IS FURTHER ORDERED that the proposals include general catch-all provision for any and all other services they may offer such as GPS, other electronic devices, etc.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Vaughan**, seconded by **Councilwoman Martin** and the following vote was recorded:

AYES: Gordon Gollott
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of February 18, 2014.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Cindy Steen, Purchasing Agent
Through: Cindy Russell, City Clerk
Date: February 11, 2014
Subject: Bid Advertisement for Probation Services Proposals for Municipal Court

REQUEST:

The Purchasing Division requests approval to advertise for Probation Services Proposals for Municipal Court. This proposal will provide probation, case supervision and related services for the benefit of the City and Court Department.

DISCUSSION:

The Purchasing Division requests authorization to advertise for Probation Services for Municipal Court.

RECOMMENDATION:

City staff recommends that City Council approve advertising for Probation Services for Municipal Court.

The City Council may:

1. Approve advertising for Probation Services for Municipal Court; or
2. Disapprove advertising for Probation Services for Municipal Court.

ATTACHMENT(S):

Advertisement

REQUEST FOR SEALED PROPOSALS

Notice is hereby given that the City of Gautier, Mississippi will receive Sealed Proposals at Gautier City Hall, 3330 Hwy 90 until 2:00 P.M. on _____ for the following:

"PROBATION SERVICES FOR MUNICIPAL COURT"

Specifications are on file in the Purchasing Agents office. Proposals shall be delivered to Purchasing Office located in Gautier City Hall and clearly marked on the front of the package **"PROBATION SERVICES FOR MUNICIPAL COURT"** All proposals must be submitted no later than 2:00 PM CST, _____, to the Purchasing Agents Office, 3330 Hwy 90, Gautier, MS 39553 at which time all proposals will be opened and recorded. All proposals received after this time will be returned.

No proposal may be withdrawn for a period of thirty (30) days. All documents and proposal forms required by the specifications shall be submitted in the original proposal. No additions or modifications will be allowed after the proposals are opened.

All proposal envelopes should contain the Bidder's name and mailing address on the face of the envelope.

Electronic specifications may be obtained by emailing Cindy Steen at: csteen@gautier-ms.gov.

The City reserves the right to reject any and all bids and to waive any informality in the proposal accepted.

Cindy Steen
Purchasing Agent
City of Gautier, MS

(SEAL)

Publication Dates:
Procurement Center
Mississippi Press:

SPECIFICATIONS

1. Attend regularly scheduled court sessions for the purpose of obtaining sentencing information and personal history information for each offender placed on probation. Dates of regularly scheduled court sessions will be made available to the company in advance.
2. Conduct an initial interview with each probationer at the time of his or her sentencing for purposes of explaining the scope of the court order relative to fines, fees, and/or restitution imposed as well as requirements and conditions for probation supervision.
3. Monitor offenders for compliance with terms and conditions of probation as required by the Court, notifying the Court of any non-compliance. The Court will decide when and if revocation of probation is necessary.
4. If requested by the Court to do so, collect from probationers Court ordered fines, restitutions and other cost associated with the Court, and disburse said monies as follows:
 1. Shall disburse monies directly to the victim, or, the restitution may be paid to the Court Clerk for distribution to the victim, as directed by the court.
 2. Collect all fines, surcharges, and other fees that will be disbursed to the City of Gautier as directed by the Court.
5. Prepare referrals and lend assistance to probationers either ordered to receive or desiring employment assistance or counseling.
6. Coordinate community service work as required as a condition of probation by the Court. The City/Court will define the work mission for all community services. Will assist in location non-profit and public agencies in which community service may be performed.
7. Maintain case files on each probationer regarding compliance with the terms and conditions of probation, reporting dates, field contacts as they occur and in the amounts and dates of monies collected.
8. Provide reports to the Court regarding compliance and payments information as requested.
9. Supervise all persons assigned to probation by the Court with a ratio of probationers to staff of no greater than 300 to 1.
10. Shall maintain professional liability insurance in an amount not less than one million (\$1,000,000) dollars.
11. Each probationer placed on probation will be required to meet with their assigned probation officer at least every 30 days. Probationers that do not comply with the probation guidelines and the Court's order may be required to meet with their probation officer more than once a month. Certain probationers may be relieved of the obligation of an in-person appointment should unique circumstances require it.

12. All probation officers will be at least 21 years of age at the time of appointment.
13. Employ at least one supervisor of private probation officers with a minimum of five years' experience in corrections, parole or probation services.
14. No person convicted of a felony will be employed as a private probation officer, use the title private probation officer or otherwise be responsible for the supervision of probationers.
15. Will keep a complete record checks on all staff in accordance with its standard operating procedures, to include criminal background and previous employment checks.
16. Will supervise all probated cases sentences to so order by the Court. Will also supervise indigent cases when determined by the Court.
17. In the event of a hearing, the probation officer will testify as to the circumstances of the cases, giving the probationer full opportunity to refute any or all point. The probation officer will then comply with the Court's ruling in reference to sentencing or possible revocation of probation.
18. Shall comply with all provisions of local, state and federal law.
19. Please line item any and all other services you my offer, including but not limited to
 - a. GPS Tracking
 - b. Cell Phone Monitoring
 - c. Ignition Breathalyzer
 - d. Counseling

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 037-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City of Gautier is hereby authorized to enter into a Master Services Agreement with Brown, Mitchell & Alexander, Inc. to perform engineering and related services as requested by the City from time to time based on individual work orders.

IT IS FURTHER ORDERED that the firm Brown, Mitchell & Alexander, Inc. proposes these services on an "as needed" hourly basis for a total amount not to exceed \$25,000.00. This period of service shall be for three years from the date of execution, or as amended by the City and the firm.

IT IS FURTHER ORDERED that the work orders will be for drafting services for the Town Green.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Colledge**, seconded by **Councilman Jones** and the following vote was recorded:

AYES: Gordon Gollott
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: None

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of February 18, 2014.