

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Cynthia Russell, City Clerk
Date: October 1, 2015
Subject: Municipal Compliance Questionnaire for FY 2014 & 2015

REQUEST:

City Clerk Department requests approval of the Municipal Compliance Questionnaire for FY 2014 & 2015.

DISCUSSION:

As part of the municipality's audit, the governing authorities of the municipality must make certain assertions with regards to legal compliance. The municipal compliance questionnaire was developed for this purpose. The questionnaire must be completed at the end of the municipality's fiscal year and entered into the official minutes.

RECOMMENDATIONS:

City staff recommends that City Council approve the Municipal Compliance Questionnaire for FY 2014 & 2015.

ATTACHMENTS:

FY ending 2015 Municipal Compliance Questionnaire
U.S. Census Bureau Fact Sheet

Municipal Compliance Questionnaire

As part of the municipality's audit, the governing authorities of the municipality must make certain assertions with regard to legal compliance. The municipal compliance questionnaire was developed for this purpose.

The following questionnaire and related certification must be completed at the end of the municipality's fiscal year and entered into the official minutes of the governing authorities at their next regular meeting.

The governing authorities should take care to answer these questions accurately. Incorrect answers could reduce the auditor's reliance on the questionnaire responses, resulting in the need to perform additional audit procedures at added cost.

Information

Note: Due to the size of some municipalities, some of the questions may not be applicable. If so, mark N/A in answer blanks. Answers to other questions may require more than "yes" or "no," and, as a result, more information on this questionnaire may be required and/or separate work papers may be needed.

1. Name and address of municipality:

City of Gautier

3330 Highway 90, Gautier, Ms. 39553

2. List the date and population of the latest official U.S. Census or most recent official census:

2014 – 18,596

3. Names, addresses and telephone numbers of officials (include elected officials, chief administrative officer, and attorney).

Attached

4. Period of time covered by this questionnaire:

From: October 1, 2014

To: September 30, 2015

5. Expiration date of current elected officials' term: 2017

MUNICIPAL COMPLIANCE QUESTIONNAIRE
Year Ended September 30, 2015

Answer All Questions: Y - YES, N - NO, N/A - NOT APPLICABLE

PART I - General

1. Have all ordinances been entered into the ordinance book and included in the minutes? (Section 21-13-13) y
2. Do all municipal vehicles have public license plates and proper markings? (Sections 25-1-87 and 27-19-27) y
3. Are municipal records open to the public? (Section 25-61-5) y
4. Are meetings of the board open to the public? (Section 25-41-5) y
5. Are notices of special or recess meetings posted? (Section 25-41-13) y
5. Are all required personnel covered by appropriate surety bonds?
 - Board or council members (Sec. 21-17-5) y
 - Appointed officers and those handling money, see statutes governing the form of government (i.e., Section 21-3-5 for Code Charter) y
 - Municipal clerk (Section 21-15-38) y
 - Deputy clerk (Section 21-15-23) y
 - Chief of police (Section 21-21-1) y
 - Deputy police (Section 45-5-9) (if hired under this law) N/A
7. Are minutes of board meetings prepared to properly reflect the actions of the board? (Sections 21-15-17 and 21-15-19) y
8. Are minutes of board meetings signed by the mayor or majority of the board within 30 days of the meeting? (Section 21-15-33) y
9. Has the municipality complied with the nepotism law in its employment practices? (Section 25-1-53) y
10. Did all officers, employees of the municipality, or their relatives avoid any personal interest in any contracts with the municipality during their term or within one year after their terms of office or employment? (Section 25-4-105) y
11. Does the municipality contract with a Certified Public Accountant or an auditor approved by the State Auditor for its annual audit within twelve months of the end of each fiscal year? (Section 21-35-31) y

12. Has the municipality published a synopsis or notice of the annual audit within 30 days of acceptance?
(Section 21-35-31 or 21-17-19)

 y

PART II - Cash and Related Records

1. Where required, is a claims docket maintained?
(Section 21-39-7)

 y

2. Are all claims paid in the order of their entry in the claims docket? (Section 21-39-9)

 y

3. Does the claims docket identify the claimant, claim number, amount and fund from which each warrant will be issued?
(Section 21-39-7)

 y

4. Are all warrants approved by the board, signed by the mayor or majority of the board, attested to by the clerk, and bearing the municipal seal? (Section 21-39-13)

 y

5. Are warrants for approved claims held until sufficient cash is available in the fund from which it is drawn?
(Section 21-39-13)

 y

6. Has the municipality adopted and entered on its minutes a budget in the format prescribed by the Office of the State Auditor? (Sections 21-35-5, 21-35-7 and 21-35-9)

 y

7. Does the municipality operate on a cash basis budget, except for expenditures paid within 30 days of fiscal year end or for construction in progress? (Section 21-35-23)

 y

8. Has the municipality held a public hearing and published its adopted budget? (Sections 21-35-5, 27-39-203, & 27-39-205)

 y

9. Has the municipality complied with legal publication requirements when budgetary changes of 10% or more are made to a department's budget? (Section 21-35-25)

 y

10. If revenues are less than estimated and a deficit is anticipated, did the board revise the budget by its regular July meeting? (Section 21-35-25)

 y

- 11. Have financial records been maintained in accordance with the chart of accounts prescribed by the State Auditor? (Section 21-35-11) y
- 12. Does the municipal clerk submit to the board a monthly report of expenditures against each budget item for the preceding month and fiscal year to date and the unexpended balances of each budget item? (Section 21-35-13) y
- 13. Does the board avoid approving claims and the city clerk not issue any warrants which would be in excess of budgeted amounts, except for court-ordered or emergency expenditures? (Section 21-35-17) y
- 14. Has the municipality commissioned municipal depositories? (Sections 27-105-353 and 27-105-363) y
- 15. Have investments of funds been restricted to those instruments authorized by law? (Section 21-33-323) y
- 16. Are donations restricted to those specifically authorized by law? [Section 21-17-5 (Section 66, Miss. Constitution) -- Sections 21-19-45 through 21-19-59, etc.] y
- 17. Are fixed assets properly tagged and accounted for? (Section II - Municipal Audit and Accounting Guide) y
- 18. Is all travel authorized in advance and reimbursements made in accordance with Section 25-3-41? y
- 19. Are all travel advances made in accordance with the State Auditor's regulations? (Section 25-3-41) y

PART III - Purchasing and Receiving

- 1. Are bids solicited for purchases, when required by law (written bids and advertising)? [Section 31-7-13(b) and (c)] y
- 2. Are all lowest and best bid decisions properly documented? [Section 31-7-13(d)] y
- 3. Are all one-source item and emergency purchases documented on the board's minutes? [Section 31-7-13(m) and (k)] y
- 4. Do all officers and employees understand and refrain from accepting gifts or kickbacks from suppliers? (Section 31-7-23) y

PART IV - Bonds and Other Debt

- 1. Has the municipality complied with the percentage of taxable property limitation on bonds and other debt issued during the year? (Section 21-33-303) Y
- 2. Has the municipality levied and collected taxes, in a sufficient amount for the retirement of general obligation debt principal and interest? (Section 21-33-87) Y
- 3. Have the required trust funds been established for utility revenue bonds? (Section 21-27-65) Y
- 4. Have expenditures of bond proceeds been strictly limited to the purposes for which the bonds were issued? (Section 21-33-317) Y
- 5. Has the municipality refrained from borrowing, except where it had specific authority? (Section 21-17-5) Y

PART V - Taxes and Other Receipts

- 1. Has the municipality adopted the county ad valorem tax rolls? (Section 27-35-167) Y
- 2. Are interest and penalties being collected on delinquent ad valorem taxes? (Section 21-33-53) Y
- 3. Has the municipality conducted an annual land sale for delinquent ad valorem taxes? (Section 21-33-63) Y
- 4. Have the various ad valorem tax collections been deposited into the appropriate funds? (Separate Funds for Each Tax Levy) (Section 21-33-53) Y
- 5. Has the increase in ad valorem taxes, if any, been limited to amounts allowed by law? (Sections 27-39-320 and 27-39-321) Y
- 6. Are local privilege taxes collected from all businesses located within the municipality, except those exempted? (Section 27-17-5) Y
- 7. Are transient vendor taxes collected from all transient vendors within the municipality, except those exempted? (Section 75-85-1) Y
- 8. Is money received from the state's "Municipal Fire Protection Fund" spent only to improve municipal fire departments? (Section 83-1-37) Y

9. Has the municipality levied or appropriated not less than 1/4 mill for fire protection and certified to the county it provides its own fire protection or allowed the county to levy such tax? (Sections 83-1-37 and 83-1-39) Y
10. Are state-imposed court assessments collected and settled monthly? (Section 99-19-73, 83-39-31, etc.) Y
11. Are all fines and forfeitures collected when due and settled immediately to the municipal treasury? (Section 21-15-21) Y
12. Are bids solicited by advertisement or, under special circumstances, three appraisals obtained when real property is sold? (Section 21-17-1) Y
13. Has the municipality determined the full and complete cost for solid waste for the previous fiscal year? (Section 17-17-347) Y
14. Has the municipality published an itemized report of all revenues, costs and expenses incurred by the municipality during the immediately preceding fiscal year in operating the garbage or rubbish collection or disposal system? (Section 17-17-348) N
15. Has the municipality conducted an annual inventory of its assets in accordance with guidelines established by the Office of the State Auditor? (MMAAG) Y - pending

Spoke to Greg Higginbotham, JD at the State Auditor's Office
on 10/1/15 .

City of Gautier

Certification to Municipal Compliance Questionnaire

Year Ended September 30, 2015

We have reviewed all questions and responses as contained in this Municipal Compliance Questionnaire for the Municipality of Gautier, and, to the best of our knowledge and belief, all responses are accurate.

(City Clerk's Signature)

(Mayor's Signature)

(Date)

(Date)

Minute Book References:

Book Number _____

Page _____

(Clerk is to enter minute book references when questionnaire is accepted by board.)

Search
submit



State & County QuickFacts

Thank you for your feedback! The new delivers the following improvements: Search by zip code, improved table display, browse more data feature, download data, and more.

Gautier (city), Mississippi

People QuickFacts	Gautier	Mississippi
Population, 2014 estimate	18,596	2,994,079
Population, 2010 (April 1) estimates base	18,572	2,968,103
Population, percent change - April 1, 2010 to July 1, 2014	0.1%	0.9%
Population, 2010	18,572	2,967,297
Persons under 5 years, percent, 2010	7.6%	7.1%
Persons under 18 years, percent, 2010	27.6%	25.5%
Persons 65 years and over, percent, 2010	10.7%	12.8%
Female persons, percent, 2010	51.3%	51.4%
White alone, percent, 2010 (a)	61.1%	59.1%
Black or African American alone, percent, 2010 (a)	32.4%	37.0%
American Indian and Alaska Native alone, percent, 2010 (a)	0.5%	0.5%
Asian alone, percent, 2010 (a)	1.5%	0.9%
Native Hawaiian and Other Pacific Islander alone, percent, 2010 (a)	Z	0.0%
Two or More Races, percent, 2010	2.2%	1.1%
Hispanic or Latino, percent, 2010 (b)	5.3%	2.7%
White alone, not Hispanic or Latino, percent, 2010	58.5%	58.0%
Living in same house 1 year & over, percent, 2009-2013	88.2%	85.8%
Foreign born persons, percent, 2009-2013	5.6%	2.2%
Language other than English spoken at home, pct age 5+, 2009-2013	11.5%	3.9%
High school graduate or higher, percent of persons age 25+, 2009-2013	88.3%	81.5%
Bachelor's degree or higher, percent of persons age 25+, 2009-2013	17.9%	20.1%
Veterans, 2009-2013	1,745	200,748
Mean travel time to work (minutes), workers age 16+, 2009-2013	24.2	23.9
Housing units, 2010	8,047	1,274,719
Homeownership rate, 2009-2013	68.3%	69.4%
Housing units in multi-unit structures, percent, 2009-2013	13.3%	13.9%
Median value of owner-occupied housing units, 2009-2013	\$114,000	\$99,900
Households, 2009-2013	6,722	1,088,073
Persons per household, 2009-2013	2.75	2.65
Per capita money income in past 12 months (2013 dollars), 2009-2013	\$20,818	\$20,618
Median household income, 2009-2013	\$44,270	\$39,031
Persons below poverty level, percent, 2009-2013	20.8%	22.7%
Business QuickFacts	Gautier	Mississippi
Total number of firms, 2007	1,323	225,977
Black-owned firms, percent, 2007	14.4%	18.0%

American Indian- and Alaska Native-owned firms, percent, 2007	F	0.3%
Asian-owned firms, percent, 2007	S	1.8%
Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	F	0.0%
Hispanic-owned firms, percent, 2007	F	0.8%
Women-owned firms, percent, 2007	S	26.9%
<hr/>		
Manufacturers shipments, 2007 (\$1000)	0 ¹	59,869,456
Merchant wholesaler sales, 2007 (\$1000)	5,563	23,003,585
Retail sales, 2007 (\$1000)	174,074	33,751,407
Retail sales per capita, 2007	\$10,723	\$11,552
Accommodation and food services sales, 2007 (\$1000)	19,673	7,045,097

Geography QuickFacts	Gautier Mississippi	
Land area in square miles, 2010	30.23	46,923.27
Persons per square mile, 2010	614.4	63.2
FIPS Code	26860	28
Counties		

1: Counties with 500 employees or less are excluded.

- (a) Includes persons reporting only one race.
- (b) Hispanics may be of any race, so also are included in applicable race categories.

D: Suppressed to avoid disclosure of confidential information
 F: Fewer than 25 firms
 FN: Footnote on this item for this area in place of data
 NA: Not available
 S: Suppressed; does not meet publication standards
 X: Not applicable
 Z: Value greater than zero but less than half unit of measure shown

Source U.S. Census Bureau: State and County QuickFacts. Data derived from Population Estimates, American Community Survey, Census of Population and Housing, County Business Patterns, Economic Census, Survey of Business Owners, Building Permits, Census of Governments
 Last Revised: Thursday, 24-Sep-2015 12:22:01 EDT

[ABOUT US](#) [FIND DATA](#) [BUSINESS & INDUSTRY](#) [PEOPLE & HOUSEHOLDS](#)





CITY OF GAUTIER

3330 Highway 90

Gautier, Mississippi 39553

Phone: (228) 497-8000 • Fax: (228) 497-8028

Email: gautier@gautier-ms.gov or Visit Us at: www.gautier-ms.gov

MAYOR

Mr. Gordon T. Gollott
1713 Pat Drive
Gautier, MS 39553
Home: 228.497.5522
Cell: 228.238.2691
mayor@gautier-ms.gov

COUNCILMAN WARD 2

Mr. Hurley Ray Guillotte
3330 Highway 90
Gautier, MS 39553
Phone: 228.990.6550
councilmanward2@gautier-ms.gov

COUNCILWOMAN AT-LARGE

Mrs. Mary F. Martin
5904 Martin Bluff Road
Gautier, MS 39553
Cell: (228) 217-2792
councilwomanatlarge@gautier-ms.gov

COUNCILMAN WARD 3

Mr. Casey C. Vaughan
Post Office Box 267
Gautier, MS 39553
Cell: 228.297.3063
councilmanward3@gautier-ms.gov

COUNCILMAN WARD 1

Mr. Johnny Jones
3006 Gulf Haven Drive
Gautier, MS 39553
Home: 228.497.5428
Cell: 228.355.0420
councilmanward1@gautier-ms.gov

COUNCILMAN WARD 4

Mr. Charles "Rusty" Anderson
2021 Robertsdale Drive
Gautier, MS 39553
Cell: 228.218.9483
councilmanward4@gautier-ms.gov

COUNCILMAN WARD 5

Mr. Adam D. Colledge
8124 Meadowdale Drive
Gautier, MS 39553
Cell: 228.369.4983
councilmanward5@gautier-ms.gov

ATTORNEY

Bordis & Danos, PLLC
Mr. Josh Danos
1215 Government Street
Ocean Springs, Ms. 39564
jdanos@bordisdanos.com