

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Cindy Russell, City Clerk
Date: September 29, 2016
Subject: Municipal Compliance Questionnaire FY 2015 & 2016

REQUEST:

City Clerk Department requests approval of the Municipal Compliance Questionnaire for FY 2014 & 2016.

BACKGROUND:

As part of the municipality's audit, the governing 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.

RECOMMENDATION:

The City Clerk Department recommends approval of the Municipal Compliance Questionnaire for FY 2015 & 2016.

ATTACHMENT(S):

FY ending 2016 Municipal Compliance Questionnaire

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:
2015 – 18,570

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 2015 To: September 2016

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

MUNICIPAL COMPLIANCE QUESTIONNAIRE
Year Ended September 30, 2016

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? (MCA § 21-13-13) Yes

2. Do all municipal vehicles have public license plates and proper markings? (MCA § 25-1-87 and 27-19-27) Yes

3. Are municipal records open to the public? (MCA § 25-61-5) Yes

4. Are meetings of the board open to the public? (MCA § 25-41-5) Yes

5. Are notices of special or recess meetings posted? (MCA § 25-41-13) Yes

6. Are all required personnel covered by appropriate surety bonds?
 - Board or council members (MCA § 21-17-5) Yes
 - Appointed officers and those handling money, see statutes governing the form of government (i.e., MCA § 21-3-5 for Code Charter) yes
 - Municipal clerk (MCA § 21-15-38) yes
 - Deputy clerk (MCA § 21-15-23) yes
 - Chief of police (MCA § 21-21-1) yes
 - Deputy police (MCA § 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? (MCA § 21-15-17 and 21-15-19) yes

8. Are minutes of board meetings signed by the mayor or majority of the board within 30 days of the meeting? (MCA § 21-15-33) yes

9. Has the municipality complied with the nepotism law in its employment practices? (MCA § 25-1-53) Yes

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? (MCA § 25-4-105) Yes

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? (MCA § 21-35-31) Yes

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

YES

PART II - Cash and Related Records

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

YES

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

YES

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

YES

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? (MCA § 21-39-13)

* *DESIGNEE*

YES

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

YES

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

YES

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? (MCA § 21-35-23)

YES

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

YES

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

YES

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

YES

11. Have financial records been maintained in accordance with the chart of accounts prescribed by the State Auditor? (MCA § 21-35-11) YES

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? (MCA § 21-35-13) YES

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? (MCA § 21-35-17) YES

14. Has the municipality commissioned municipal depositories? (MCA § 27-105-353 and 27-105-363) YES

15. Have investments of funds been restricted to those instruments authorized by law? (MCA § 21-33-323) YES

16. Are donations restricted to those specifically authorized by law? [MCA § 21-17-5 (Section 66, Miss. Constitution) -- MCA § 21-19-45 through 21-19-59, etc.] YES

17. Are fixed assets properly tagged and accounted for? (Property Accounting System Chapter) YES

18. Is all travel authorized in advance and reimbursements made in accordance with MCA § 25-3-41? YES

19. Are all travel advances made in accordance with the State Auditor's regulations? (MCA § 25-3-41) YES

PART III - Purchasing and Receiving

1. Are bids solicited for purchases, when required by law (written bids and advertising)? [MCA § 31-7-13(b) and (c)] YES

2. Are all lowest and best bid decisions properly documented? [MCA § 31-7-13(d)] YES

3. Are all one-source item and emergency purchases documented on the board's minutes? [MCA § 31-7-13(m) and (k)] YES

4. Do all officers and employees understand and refrain from accepting gifts or kickbacks from suppliers? (MCA § 31-7-23) YES

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

PART V - Taxes and Other Receipts

- 1. Has the municipality adopted the county ad valorem tax rolls? (MCA § 27-35-167) No
- 2. Are interest and penalties being collected on delinquent ad valorem taxes? (MCA § 21-33-53) YES
- 3. Has the municipality conducted an annual land sale for delinquent ad valorem taxes? (MCA § 21-33-63) COUNTY
- 4. Have the various ad valorem tax collections been deposited into the appropriate funds? (Separate Funds for Each Tax Levy) (MCA § 21-33-53) YES
- 5. Has the increase in ad valorem taxes, if any, been limited to amounts allowed by law? (MCA § 27-39-320 and 27-39-321) YES
- 6. Are local privilege taxes collected from all businesses located within the municipality, except those exempted? (MCA § 27-17-5) YES
- 7. Are transient vendor taxes collected from all transient vendors within the municipality, except those exempted? (MCA § 75-85-1) YES
- 8. Is money received from the state's "Municipal Fire Protection Fund" spent only to improve municipal fire departments? (MCA § 83-1-37) YES
- 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? (MCA § 83-1-37 and 83-1-39)

YES

10. Are state-imposed court assessments collected and settled monthly? (MCA § 99-19-73, 83-39-31, etc.)

YES

11. Are all fines and forfeitures collected when due and settled immediately to the municipal treasury? (MCA § 21-15-21)

YES

12. Are bids solicited by advertisement or, under special circumstances, three appraisals obtained when real property is sold? (MCA § 21-17-1)

YES

13. Has the municipality determined the full and complete cost for solid waste for the previous fiscal year? (MCA § 17-17-347)

IN PROCESS

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? (MCA § 17-17-348)

IN PROCESS

15. Has the municipality conducted an annual inventory of its assets in accordance with guidelines established by the Office of the State Auditor? (MMAAG)

YES

Certification to Municipal Compliance Questionnaire

Year Ended September 30, 2016

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

(City Clerk Signature)

(Mayor Signature)

(Date)

(Date)

Minute Book References:

Book Number _____

Page _____

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



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U.S. Census Quick Facts

QuickFacts

Gautier city, Mississippi

QuickFacts provides statistics for all states and counties, and for cities and towns with a **population of 5,000 or more**.

All Topics

GAUTIER CITY, MISSISSIPPI

People

Population

Population estimates, July 1, 2015, (V2015)	18,570
Population estimates base, April 1, 2010, (V2015)	18,572
Population, percent change - April 1, 2010 (estimates base) to July 1, 2015, (V2015)	Z
Population, Census, April 1, 2010	18,572

Age and Sex

Persons under 5 years, percent, July 1, 2015, (V2015)	X
Persons under 5 years, percent, April 1, 2010	7.6%
Persons under 18 years, percent, July 1, 2015, (V2015)	X
Persons under 18 years, percent, April 1, 2010	27.6%
Persons 65 years and over, percent, July 1, 2015, (V2015)	X
Persons 65 years and over, percent, April 1, 2010	10.7%
Female persons, percent, July 1, 2015, (V2015)	X
Female persons, percent, April 1, 2010	51.3%

Race and Hispanic Origin

White alone, percent, July 1, 2015, (V2015) (a)	X
White alone, percent, April 1, 2010 (a)	61.1%
Black or African American alone, percent, July 1, 2015, (V2015) (a)	X
Black or African American alone, percent, April 1, 2010 (a)	32.4%
American Indian and Alaska Native alone, percent, July 1, 2015, (V2015) (a)	X
American Indian and Alaska Native alone, percent, April 1, 2010 (a)	0.5%
Asian alone, percent, July 1, 2015, (V2015) (a)	X
Asian alone, percent, April 1, 2010 (a)	1.5%
Native Hawaiian and Other Pacific Islander alone, percent, July 1, 2015, (V2015) (a)	X
Native Hawaiian and Other Pacific Islander alone, percent, April 1, 2010 (a)	Z
Two or More Races, percent, July 1, 2015, (V2015)	X
Two or More Races, percent, April 1, 2010	2.2%
Hispanic or Latino, percent, July 1, 2015, (V2015) (b)	X
Hispanic or Latino, percent, April 1, 2010 (b)	5.3%
White alone, not Hispanic or Latino, percent, July 1, 2015, (V2015)	X
White alone, not Hispanic or Latino, percent, April 1, 2010	58.5%

Population Characteristics

Veterans, 2010-2014	1,587
Foreign born persons, percent, 2010-2014	6.9%

Housing

Housing units, July 1, 2015, (V2015)	X
Housing units, April 1, 2010	8,047
Owner-occupied housing unit rate, 2010-2014	68.9%
Median value of owner-occupied housing units, 2010-2014	\$112,600
Median selected monthly owner costs -with a mortgage, 2010-2014	\$1,142
Median selected monthly owner costs -without a mortgage, 2010-2014	\$410
Median gross rent, 2010-2014	\$850



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