

**MINUTES: CITY COUNCIL WORKSESSION**  
**February 16, 2010**

**PRESENT: Councilman Thomas Muir, Councilman Russell Martin, Councilman Robert Patton, Mayor Pro-Tem Glenn Ervin and Councilman Andy Garza**

**ABSENT: Mayor Higgs**

**OTHERS**

**PRESENT: Mike Brice City Manager, Tami Taber City Secretary, Kenneth Sanders Ashley Weber and Marjory Johnson**

**1. Call Meeting to Order.**

**Glenn Ervin, Mayor Pro-Tem, called the meeting to order.**

**2. Presentation of the 2008/2009 Fiscal Year End Audit by Auldridge Griffin.**

**The City Manager introduced Kenneth Sanders and Ashley Weber with Auldridge Griffin.**

**Kenneth advised that he was involved in last year's audit but was unable to make it to the last presentation and that this is his second year involved with the City of Sanger. He stated he has seen a tremendous amount of improvement in the past year.**

**Kenneth began with a Power Point presentation of the audit summary and findings. He also distributed a financial statement packet and a hard copy of the presentation to the City Council and also said that the goal this year was to show improvement.**

**The following areas were covered in the presentation:**

- Responsibility of an Independent Auditor**
- Scope/Timing of Audit Engagement**
- Significant Audit Areas**
- Cash and Investments**
- Accounts Receivable - Revenues**
- Fixed Assets**
- Accounts Payable/Accrued Liabilities - Expenses**
- Long Term Debt**
- Internal Control Deficiencies**
- Audit Adjustments and Uncorrected Differences**
- Other Required Communications**

## **-Other Matters Requiring Attention in 2010**

**The City's combined net assets were \$18,411,458 as of September 30, 2009 compared to \$16,537,546 as of September 30, 2008 which represents an increase of \$1,873,912 in total net assets.**

**The total revenues were \$15,486,877.**

**Councilman Muir inquired as to the EMS collections, journal entry number eleven, as to what percent is going uncollected.**

**City Manager advised that we should be collecting around 40% and right now we are only collecting 27-29% with Intermedix.**

**Kenneth thought that was something that needs to be looked at, but overall he feels that the City has a healthy cash position.**

**3. Overview of Items on Regular Agenda.**

**4. Adjournment.**

**Mayor Pro-Tem, Glenn Ervin adjourned the meeting.**