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# CITIZENS SUMMARY

## Findings in the audit of City of Bellerive Acres

Disbursements	The Board of Aldermen's review and approval process for disbursements is not adequate. The city does not have a formal bidding policy and has not established policies for the selection of vendors providing professional services. The city held a holiday party, costing approximately \$7,000, in December 2017, that was a questionable and/or unnecessary use of city resources. City officials could not provide adequate supporting documentation for numerous disbursements.
Contracts	City officials do not obtain written contracts for all services. The city does not have a current contract with a neighboring city for the various services being provided for Bellerive Acres and did not comply with some of the previous contract terms.
Compensation	The Board did not document its approval of a salary increase for the former City Administrator and compensation paid to city employees is not set by ordinance.
Budgets and Published Financial Statements	City officials do not properly prepare or approve budgets, and do not publish semiannual financial statements in accordance with state law.
Certificates of Deposit and Municipal Court Bank Account	The city does not have adequate procedures to monitor certificate of deposit balances. The city incurred significant fees in the municipal court bank account causing the account to have insufficient funds for required disbursements of fines and costs and the reconciled bank balance to be negative.
Ordinances and Sunshine Law	City ordinances are not organized, complete, or up to date. The Board has not adopted a written policy regarding public access to city records as required by state law.
Capital Assets	The city does not maintain adequate records of its capital assets including buildings, land, vehicles, equipment, and other property.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



## Recommendations in the audit of City of Bellerive Acres

Disbursements	<p>The Board of Aldermen:</p> <ol style="list-style-type: none"><li>1.1 Review and document approval of all disbursements and supporting documentation.</li><li>1.2 Establish formal bidding policies and procedures and periodically solicit proposals for professional services.</li><li>1.3 Ensure all disbursements are necessary and prudent uses of public funds.</li><li>1.4 Require adequate, detailed supporting documentation be retained for all disbursements.</li></ol>
Contracts	<p>The Board of Aldermen enter into written contracts defining services provided and benefits received, establish procedures to properly monitor contract requirements, ensure compliance with contracts, and update or amend contracts, as necessary, when terms change.</p>
Compensation	<p>The Board of Aldermen document approval of all salary increases and establish the compensation of all city officials and employees by ordinance.</p>
Budgets and Published Financial Statements	<p>The Board of Aldermen:</p> <ol style="list-style-type: none"><li>4.1 Prepare annual budgets that contain all information required by state law and approve the budget prior to the beginning of the fiscal year.</li><li>4.2 Publish semiannual financial statements as required by state law.</li></ol>
Certificates of Deposit and Municipal Court Bank Account	<p>The Board of Aldermen:</p> <ol style="list-style-type: none"><li>5.1 Obtain documentation to support all financial accounts on a routine basis and ensure only current city officials or employees are authorized signatories on all financial accounts.</li><li>5.2 Closely monitor the activity of the municipal court bank account to ensure all accountable fees are properly and fully disbursed. In addition, review banking options to determine if the service charges can be avoided.</li></ol>
Ordinances and Sunshine Law	<p>The Board of Aldermen:</p> <ol style="list-style-type: none"><li>6.1 Ensure ordinances are maintained in a complete and well-organized manner, establish an index of all ordinances passed and rescinded, sign and retain copies of all ordinances, and establish an ordinance relating to trash services provided by the city.</li><li>6.2 Develop a written public access policy.</li></ol>

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## Capital Assets

The Board of Aldermen ensure complete and detailed capital asset records are maintained that include all pertinent information for each asset such as tag number, description, cost, acquisition date, location, and subsequent disposition. The Board should also ensure city personnel properly tag, number, or otherwise identify all applicable city property and conduct and document an annual inventory.