

City Hall  
Troy, Alabama  
March 25, 2014

The Executive Committee of the City Council of the City of Troy, Alabama, met at the hour of 3:30 PM., on March 25, 2014. Upon roll call the following were present: Council Members Charlie "Sarge" Dunn, Greg Meeks, Marcus Paramore, Dejerilyn King-Henderson, and John H. Witherington. Council Members absent: None. John H. Witherington presided as the Chairperson of the meeting. The City Clerk, Alton Starling, presided as the Clerk of the Meeting.

The Executive Committee met at 3:30 PM to discuss agenda items. At 3:31, Councilman Paramore motioned to enter into executive session to discuss the good name and character of an individual and to property purchase, seconded by Councilman Meeks, and being put to vote was unanimously approved. At 4:02, Councilman Paramore motioned to leave executive session, seconded by Councilwoman Henderson, and being put to vote was unanimously approved. At 4:54, the council left the executive committee meeting to the regularly scheduled meeting.

The City Council of the City of Troy, Alabama, met at the hour of 5:00 PM., on March 25, 2014 in Regular Session. Upon roll call the following were present: Council Members Charlie "Sarge" Dunn, Greg Meeks, Marcus Paramore, Dejerilyn King-Henderson, and John H. Witherington. Council Members absent: None. John H. Witherington presided as the Chairperson of the meeting. The City Clerk, Alton Starling, presided as the Clerk of the Meeting.

The Executive Committee met at 3:30 on March 25, 2014 to discuss agenda items.

Councilman Witherington introduced the minutes from March 11, 2014 meeting. Councilman Meeks motioned to approve the minutes as printed, seconded by Councilman Paramore, and being put to vote were unanimously approved.

Councilwoman Henderson awarded the Yard of the Month for District 5.

## **INDEPENDENT AUDITORS' REPORT**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Troy, Alabama, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide as basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Troy, Alabama, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 42 through 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated March 14, 2014, on our consideration of the City of Troy, Alabama's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Troy, Alabama's internal control over financial reporting and compliance.

Troy, Alabama  
March 14, 2014

Councilman Witherington introduced the request to assign the IMG contract to Troy University. Councilman Dunn motioned to authorize the assignment seconded by Councilman Meeks, and being put to vote was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2014 - 61 - Bid Award - IT Cable and Phone. The item was carried forward.

Councilman Witherington introduced and summarized aloud Resolution 2014 - 62 - Bid Award - Servers. Councilman Henderson motioned to approve Resolution 2014 - 62, seconded by Councilman Paramore, and being put to vote, was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2014-63 - Bid Award - Senior Center Vehicle. Councilman Paramore motioned to approve Resolution 2014-63, seconded by Councilman Meeks, and being put to vote was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2014-64 - Bid Award - Police Vehicles. Councilman Dunn motioned to approve Resolution 2014-64, seconded by Councilman Paramore, and being put to vote was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2014-65 - DOT Signal Agreements. Councilwoman Henderson motioned to approve Resolution 2014-65, seconded by Councilman Meeks, and being put to vote was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2014-66 - Declaration of Surplus Property. Councilman Dunn motioned to approve Resolution 2014-66, seconded by Councilman Paramore, and being put to vote was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2014-67 - Declaring an Emergency Situation - Waste Water

Treatment Plant. Councilman Meeks motioned to approve Resolution 2014-67, seconded by Councilwoman Henderson, and being put to vote was unanimously approved.

Councilman Witherington Ordinance 340. Ordinance 340 was carried forward.

Councilman Witherington introduced and summarized aloud Ordinance 341 - Authorizing the issuance and Sale of Warrant Anticipation Notes. Councilwoman Henderson motioned to suspend the rules and immediately consider Ordinance 341, seconded by Councilman Dunn and being put to vote recorded the following voice vote: Ayes: Dunn, Meeks, Paramore, Witherington, and Henderson. Nays: None. Councilman Paramore motioned to approve Ordinance 341, seconded by Councilman Dunn, and being put to vote was unanimously approved.

There were no appointments.

-----Mayor's Comments-----

---Thanked the Clerk's office for preparations of the financial statements. Thanked Johnny for his leadership.

-----Council Members Comments-----

---Thanked city employees for the service they perform.

---March 31, 2014 is the last day to sign up for insurance.

---Free photos are being offered for voter. Please sign up to receive your free Photo ID.

There being no further business Councilman Paramore motioned to adjourn, seconded by Councilman Dunn, and the meeting was on motion duly adjourned at 5:29 PM.

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John H. Witherington  
Council President

ATTEST:

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Alton E. Starling, Clerk/Treas.