

City Hall
Troy, Alabama
May 28, 2013

The Executive Committee of the City Council of the City of Troy, Alabama, met at the hour of 3:00 PM., on May 28, 2013. Upon roll call the following were present: Council Members Charlie "Sarge" Dunn, Greg Meeks, Marcus Paramore, John H. Witherington and Dejerilyn King-Henderson. Council Members absent: None. John H. Witherington presided as the Chairperson of the meeting. The Assistant City Clerk, Shannon Bryan, presided as the Clerk of the Meeting.

The Executive Committee met at 3:00 PM to discuss agenda items. Richard Calhoun, City Attorney, was present and presented an opinion letter that the council is authorized to go into executive session to discuss a matter not currently being litigated, but likely to be litigated. At 3:04, Councilman Meeks motioned to enter into executive session, seconded by Councilman Paramore, and being put to vote was unanimously approved. At 3:58, Councilman Meeks motioned to leave executive session, seconded by Councilman Paramore, and being put to vote was unanimously approved. At 4:29, 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 May 28, 2013 in Regular Session. Upon roll call the following were present: Council Members Charlie "Sarge" Dunn, Greg Meeks, Marcus Paramore, John H. Witherington and Dejerilyn King-Henderson. Council Members absent: None. John H. Witherington presided as the Chairperson of the meeting. The Assistant City Clerk, Shannon Bryan, presided as the Clerk of the Meeting.

The Executive Committee met at 3:00 on May 28, 2013 to discuss agenda items.

Councilman Witherington introduced the minutes from May 14 2013 meeting. Councilman Dunn motioned to approve the minutes as printed, seconded by Councilman Paramore, and being put to vote were unanimously approved.

Councilman Witherington introduced the 2012 audit report.

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the
City Council City of Troy, Alabama

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Troy, Alabama, as of and for the year ended September 30, 2012, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Troy, Alabama's management. Our responsibility is to express an opinion 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, each major fund, and the aggregate remaining fund information of the City of Troy, Alabama, as of September 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2013, on our consideration of the City of Troy'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* and should be considered in assessing the results of our audit.

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 regarding 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Troy, Alabama's financial statements taken as a whole. The additional schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and NonProfit Organizations, and is also not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The introductory sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Gibson & Carden

Councilman Witherington introduced and summarized aloud Resolution 2013 - 70 - Authority to Remove Weeds Declared a Public Nuisance. Councilman Paramore motioned to approve Resolution 2013 - 70, seconded by Councilwoman Henderson, and being put to vote was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2013 - 71 - Transportation Alternatives Program (TAP) Agreement. Councilman Meeks motioned to approve Resolution 2013 - 71, seconded by Councilman Paramore, and being put to vote was unanimously approved.

Councilman Witherington introduced and summarized aloud Resolution 2013 - 72 - International Management Group (IMG), College LLC Agreement. Councilman Dunn motioned to table Resolution 2013 - 72, seconded by Councilwoman Henderson, and being put to vote was unanimously approved.

Councilman Witherington summarized aloud Ordinance 335 - Amending the Smoking Ordinance. Councilman Witherington moved to withdraw Ordinance 335, and asked the City Attorney to prepare an Ordinance to prohibit all smoking in all public places, seconded by Councilman Meeks, and being put to vote was unanimously approved.

There were no appointments.

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

---Absent.

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

---Councilman Dunn Reminded District 1 next month is District 1's clean up month and they need to be getting ready.

---Councilman Meeks congratulated the Charles Henderson High School baseball team on winning the State Championship.

---Councilman Paramore congratulated the Charles Henderson High School baseball team on winning the State Championship and mentioned Troy University baseball will be playing in Tallahassee, in a regional tournament, Friday at 11:00, if they win they will play Saturday at 4:00 and if they lose will play Saturday at 11:00, they will play Alabama in the first game.

---Councilwoman Henderson expressed her condolences to 56 year old Nathina Givens, a classmate. Commended Charles Henderson High School, her 1975 Alma Mater, on the great job they are doing. Announced that May is almost over, and District 5 only has a few days left to get rid of junk cars and get trash off front porches and out of yards. Announced that next month judging will begin for yard of the month. The winner will be presented at the July 9th City Council Meeting. Commended and congratulated the Troy Housing Authority for receiving the President's gold award at the Alabama League of Municipalities meeting, for being able to maintain themselves financially, and doing a good job making sure the tenants are in compliance. Commended the Troy police department and Chief Ennis for their efforts and taking care of everything in a timely manner during the scare at Wal-Mart. She asked people to start taking an interest in the young people in Troy, by mentoring them and

guiding them in the right direction, stating gun violence is right here in Troy and we need to do what is necessary to take care of young people. Announced that her next faith based community meeting would be on Monday June 25th, 2013 from 6:30 to 7:30 at Southside Baptist Church

There being no further business Councilman Paramore motioned to adjourn, seconded by Councilwoman Henderson, and the meeting was on motion duly adjourned at 5:24 PM.

John H. Witherington
Council President

ATTEST:

Alton E. Starling, Clerk/Treas.