

PUBLIC NOTICE OF SPECIAL MEETING  
DAVIS CITY COUNCIL AND DAVIS MUNICIPAL AUTHORITY

**MARCH 30, 2020 6:00 P.M.**

**IN PERSON:**

**OR**

**ONLINE AT:**

DAVIS CITY COUNCIL  
308 S. 3<sup>RD</sup> STREET  
DAVIS OK 73030

<https://us04web.zoom.us/j/9434583525>  
PHONE: 1 253 215 8782  
1 301 715 8592

**ALSO STREAMING ON CITY OF DAVIS FACEBOOK**

MAYOR BRIAN DAVIS WILL ATTEND VIA TELEPHONE CONFERENCE  
VICE-MAYOR STAN JONES WILL ATTEND VIA TELEPHONE CONFERENCE  
COUNCILMAN JOSH OAKLEY WILL ATTEND VIA TELEPHONE CONFERENCE  
COUNCILMAN CLINT GRINSTEAD WILL ATTEND VIA TELEPHONE CONFERENCE  
COUNCIL JEREMY BUMGARNER WILL ATTEND VIA TELEPHONE CONFERENCE

1. Call to order Davis City Council and Davis Municipal Authority by Davis.
2. Roll Call: Mayor Brian Davis, here via teleconference, Vice-Mayor Stan Jones, here via teleconference, Councilman Josh Oakley, absent, Councilman Clint Grinstead, here, Councilman Jeremy Bumgarner, absent.
3. Prayer led by Jones via teleconference.
4. Pledge of allegiance led by Davis via teleconference.
5. Presentation of FY 2018-2019 Audit by Chris Angel of Angel, Johnston, Blasingame, P.C. Mr. Angel presented the 2018-19 Audit via teleconference. The findings were as followed:
  1. All grants should be properly monitored to ensure all funds available are appropriately identified and reported.
  2. No expenditures may be authorized or made by any officer or employee which exceeds the appropriation of any fund.
  3. All refund payments to utility customers should only occur when there is actually a balance due to customer.
  4. All assets of the City should be recorded in the City's books and reported on the City's financial statements.

**Management Recommendations:**

1. The City's meter deposit listing from the current utility billing system does not have deposits from the old system and the general ledger meter deposit liability does not agree with the estimated meter deposit listing from the utility billing system. In order to get an accurate liability, we recommend meter deposits from the old system be added to the new utility billing system and a monthly reconciliation to the general ledger with the meter deposit listing be done.
2. Documentation for raises could not be located for several employees. There is an adopted pay-rate but the City did not follow this approved rate for the Public Works Director and there is no documentation for approval of the higher rate. All pay-rates for all employees should be approved and documented.
3. On competitive bidding testing we could not locate proof of publication in the bid packets. To comply with competitive bidding rules proof of publication should be maintained on all bids.
4. The City did not break out OMAG workers compensation expenses between departments. The expense was evenly divided between General Fund, DMA and Turner Falls; however, these expenses were only charged to one department in each fund. In the past this expense was allocated to departments within each fund. Without allocating expense to each department payroll expenses were under and over reported, by department.
5. During purchase order testing we noted of the twenty-seven invoices tested – nine were not signed by the encumbrance clerk or treasurer verifying appropriations were available. This appears to have improved and signatures were made after we were there for prior year audit. Seven invoices were dated before the purchase order/requisitions. Also, purchase orders are being signed by the City Manager as purchase officer with a statement that goods or services were received. However, a signature by persons actually receiving the goods or services directly on the invoice would be more meaningful.
6. Adjourn. Grinstead made motion to adjourn. Second by Jones via teleconference. Vote: Bumgarner, yes, Grinstead, yes, Oakley, yes, Jones, yes, Davis, yes. Time: 6:50

ATTEST:

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Cheryl Dodds, City Clerk

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Brian Davis, Mayor