

AMENDED MINUTES (added corrections in red)

Regular Council Meeting
City of Tallulah
February 8, 2024

A regular meeting of the Mayor and City Council was held on Thursday, February 8, 2024, at 5:30 P.M., in the Council Room Chamber of Tallulah City Hall.

Mayor Charles M. Finlayson called the meeting to order, led the Pledge of Allegiance, and allowed for a moment of silent prayer.

A roll call of Councilmembers is shown as follows:

Scott	Present
Houston	Absent
Harris	Present
Day	Absent
Wells	Present

Mayor Finlayson allowed time for public comments from the public regarding items on the agenda, but there was none.

Motion and second to approve minutes of the January 25, 2024, meeting with corrections were made by Councilmembers Wells and Harris respectively and carried unanimously.

John Murray, CPA, LaPorte CPA's presented two audits to the Mayor and Council which consisted of the annual financial audit and the annual procedures audit. The financial audit did not contain any findings and showed revenues of General Fund operations to be \$3,800,000 resulting in a surplus of \$420,000. ADDED CORRECTIONS Councilmember Wells questioned the following (1 General Fund budget showed \$117,000 overspent (which is less than the 5% mandatory requirement which fulfills budgetary requirements), (2) Section 8 deficit, (3) Mayor's Compensation Package and (4) Funds allocated for Recreation. He also mentioned findings from the Agreed Upon Procedures Report which included: Submission of budget-to-actual monthly on general fund, quarterly budget-to-actual on proprietary funds or semi-annual budget-to-actual on special revenue funds, collection log not kept, monthly credit cards not reviewed by individual who is not the cardholder, outside of Mayor signing checks, late fees assed on two statements, original itemized receipts not retained for 6 of 16 transactions, four meal transactions the individual participating was not documented and for 7 of 16 transactions a documented business/public purpose not documented, unable to observe ethics training documentation for 1 of 5 employees selected, 5 employees selected unable to observe sexual harassment training documentation and unable to observe city's annual sexual harassment report.

After the audit presentation, there was a question-and-answer period with CPA Murray, and during that discussion, Councilmember Wells made a motion, with second from Councilmember Harris, to have a forensic audit of the City. A roll call vote is shown as follows:

Scott	Nay
Houston	Absent
Harris	Yea
Day	Absent
Wells	Yea

Motion carried,

Ending comments from the public consisted primarily of additional questions regarding the audit with some mentions of water issues.

There being no further business to discuss, the meeting was adjourned by motion and second of Councilmembers Scott and Harris respectively and carried unanimously.

Attest:



Gerald L. Odom, City Clerk



Charles M. Finlayson, Mayor