

MINUTES

Montevallo City Council Work Session

November 14, 2022

5:30 p.m. at City Hall

Present: Mayor Rusty Nix, Council Member David King, Council Member Lelia Mitchell, Council Member Kenneth Dukes, Council Member Sonya Swords; Absent: Council Member Martha Eisenberg. Quorum present.

Work Session called to order at 5:30 p.m. by Mayor Nix.

Discussion of New Business Items on Agenda:

Discussion of First Presentation Audit of Fiscal Year Budget ending September 30, 2021 – City Clerk / Treasurer

Discussion of Authorization to accept proposal from First Net for City Cell Phone Services. Savings in Credits for Monthly Billing \$4,075.00. First Net is utilized for Governmental Agencies and First Responders Only and is separate from Consumer Cellular Networks.

Discussion of Request to reschedule Council Meeting to December 27, 2022 due to Christmas Holiday 5:30 PM Work Session, 6:00 PM Council Meeting.

Mayor Nix Called for Committee Reports:

Mayor Nix called on Council Member King for Public Health & Safety: Council Member King called on Lt. Harrelson for the Police Department. He reported there were 82 Total Reports for October/November 14, 2022 and 703 Total Reports Year to Date. See Appendix 1.

Council Member King called on Chief Davis for the Fire Department Report. Chief Davis reported there were 127 Total Calls for the month of October. No written report submitted.

Council Member King reported the Planning and Zoning Commission Meeting/ Public Hearing will be held on November 17, 2022, at 6 pm. This meeting is a continuation of the Public Hearing for Beelman Trucking Company and meeting and is open to the public.

Mayor Nix called on Council Member Dukes for the Sustainability Report. Council Member Dukes called on Kirk Hamby, Head of Public Works and he reported he's received two requests for additional streetlights: one at Vine Street and Valley Street since the time change – lots of pedestrian traffic; the other street light request was from citizens in Heritage Trace to place streetlight at Hwy 119 and main entrance.

Council Member Dukes asked for an update on the Ground Penetrating Radar (GPR) project with the Historical Preservation Commission (HPC). Kathy King, Chair of HPC gave an update on the cemetery restoration project at Shoal Creek Park progress. The GPR team will be coming in January and February 2023, onsite and should take one – two days to complete. There are more graves than anticipated and Kathy King advised the group would need four or five City workers to assist with the project to map the cemetery.

Mayor Nix called for Recreation, Preservation and Community Development. Shane Baugh, Parks and Recreation Director reported Football teams are in the playoffs; Soccer teams five of six undefeated; Pickleball Tournament to be held on City Tennis Courts in the Spring.

Montevallo City Council Meeting

November 14, 2022

6:00 p.m. at City Hall

Present: Mayor Rusty Nix, Council Member David King, Council Member Lelia Mitchell, Council Member Kenneth Dukes, Council Member Sonya Swords; Absent: Council Member Martha Eisenberg. Quorum present.

Pledge of Allegiance

Council Meeting called to order at 6 p.m. by Mayor Rusty Nix. Council Member Martha Eisenberg Absent; All other Council Members present.

Approval and or corrections of the Minutes 10.24.22 – Motion by Council Member Dukes, second by Council Member King, All Ayes, 1 Abstain Council Member Mitchell, Motion passed.

Recognitions / Awards: Proclamation Montevallo Chamber of Commerce Business Hall of Fame recognized three inductees: Bradford Real Estate, Montevallo Family Dentistry, Regions Bank

Opportunities for Citizens to speak to the Council: None

Mayor Nix Called for Committee Reports to Continue:

Mayor Nix called for the Education, Arts and Outreach Committee Reports.

Council Member Mitchell called on Savannah Kitchens Director of Parnell Memorial Library. Savannah gave the Library's Yearly Report; and the number of programs ongoing for the month of October. See Appendix 3.

Council Member Mitchell advised Sarah Hogan, Program Director Impact Montevallo could not attend the Council Meeting. No written report was submitted.

Council member Mitchell called on Julia Smith, Montevallo Junior City Council (MJCC) Junior Mayor. Julia reported the MJCC will be participating in the Window Decorating Contest for Christmas. She reported the Art Stalk Costume Contest was a huge success.

Council Member Mitchell read the report submitted by the Boys & Girls Club. See Appendix 4.

Council Member Mitchell reported Montevallo Schools will be closed for the Thanksgiving Holiday November 21-25, 2022. The University of Montevallo will be closed for the Thanksgiving Holiday November 23-25, 2022.

Mayor Nix called on Council Member Swords for Finance, Economic Development & Tourism. Council Member Swords called on Adele Nelson, Executive Director Montevallo Chamber of Commerce. Adele presented the Chamber report. She reported the Christmas Parade will be held December 1, 2022, beginning at 6 p.m. See Appendix 5.

Council Member Swords advised Courtney Bennett, Executive Director of Montevallo Main Street could not attend Council Meeting but did submit a written report that is in Council packets. See Appendix 6.

Council Member Swords reported the MDCD meeting was held today and advised the Sims House project is almost completed. Council Member Swords advised by the next City Council Meeting 58Inc. will ask to be put on the Agenda to discuss the Victory Building and the incentive package. Mayor Nix advised Council would need to go into Executive Session at that point.

Public Health & Safety (Police, Fire, Code Enforcement, Housing Abatement, Planning and Zoning) – Reported during Council Work Session.

Sustainability (Streets & Sanitation, Recycling, Arbor & Beautification, ValloCycle, Environmental Preservation Initiatives, and Historical Commission) – Reported during Council Work Session.

Recreation, Preservation and Community Development (Parks & Recreation, Youth Athletics, Trails, Annexations) – Reported during Council Work Session.

Education, Arts & Outreach (Schools, Library, UM, Boys & Girls Club, American Village, Sister City Commission, Artwalk, IMPACT) – Reported during City Council Meeting.

Finance, Economic Development & Tourism (Finance, MDCD, IDB, Chamber, Main Street) – Reported during City Council Meeting.

Consent to Pay the Bills

Mayor Nix asked for a Motion to Pay the Bills. Council Member King made a motion to pay the bills, second by Council Member Dukes, All Ayes. Motion passed.

New Business:

First Presentation Audit of Fiscal Year Budget ending September 30, 2021 – City Clerk / Treasurer – No vote on Audit. See Appendix 7.

Authorization to accept proposal from First Net for City Cell Phone Services. Savings in Credits for Monthly Billing \$4,075.00. First Net is utilized for Governmental Agencies and First Responders Only and is separate from Consumer Cellular Networks. Motion by Council Member King, Second by Council Member Dukes, All Ayes, Motion passed. See Appendix 8.

Request to reschedule Council Meeting to December 27, 2022 due to Christmas Holiday 5:30 PM Work Session, 6:00 PM Council Meeting. Motion made by Council Member Mitchell, Second by Council Member King, All Ayes, Motion Passed.

Old Business: None

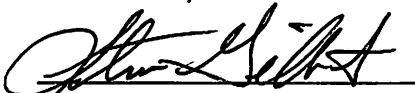
Board Appointments: None

Other Business: Proclamation from ComfortCare Home Health read by Mayor Nix to proclaim November as National Home Care & Hospice Month in Montevallo, AL. See Appendix 9.

Citizen Participation: None

There being no further business before the Council, Mayor Nix called for a Motion to Adjourn. Motion to adjourn made by Council Member Dukes, second by Council Member King, All Ayes. Meeting Adjourned at 6:26 pm.

Submitted by:

A handwritten signature in black ink, appearing to read "Steve Gilbert", written over a horizontal line.

Steve Gilbert
City Clerk / Treasurer



Montevallo Police Department City Council Report

Date:
11/14/2022

Patrol Report:

Total Calls:
703

Burglaries:
2

Zone Checks:
487

Total Cases:
82

Auto Burglaries:
1

School Patrols:
50

Traffic Accidents:
18

Domestics:
5

Traffic Stops:
249

Assaults:
1

Traffic Citations:
60

Fraud/Forgery:
1

Total Arrests:
25

Thefts/Attempts:
4

Investigations (New Cases):

Felony Cases Pending:

Misdemeanor Cases Pending:

Felony Warrants:

Felony Cases Closed:

Misdemeanor Cases Closed:

Misdemeanor Warrants:

School Resource Report:

Offense Reports:

Traffic Accident Reports:

Cases Pending:

Incident Reports:

Arrest Reports:

Cases Closed:

Additional Comments:

**Montevallo Chamber of Commerce
Business Hall of Fame
Class of 2022
Inductees**

By the Honorable Mayor Rusty Nix and Montevallo City Council

A PROCLAMATION

WHEREAS Montevallo Chamber of Commerce Business Hall of Fame Class of 2022 inductees are active chamber members, have demonstrated many years of community support, all while providing citizens and the community with access to real estate, dental health, and financial businesses.

WHEREAS Montevallo Chamber of Commerce Business Hall of Fame inductee, Bradford Real Estate Group, LLC has been doing business in Montevallo since the 1970's. They operated under a couple of different names including Sunshine Realty, changing to Bradford Real Estate in 2005. Though the name has changed, the quality of real estate service has never waived. Owners, Josh and Julie Smitherman, have worked diligently to create a superior standard of customer service and client loyalty.

WHEREAS Montevallo Chamber of Commerce Business Hall of Fame inductee, Montevallo Family Dentistry works hard to create a comfortable, family-oriented atmosphere that offers comprehensive dentistry for patients of all ages. Dr. Shunnarah carries a true passion for Dentistry with a mission to provide each patient with the best dental treatment possible. Dr. Shunnarah has owned and operated Montevallo Family Dentistry since 2003 and has a true love for the City of Montevallo.

WHEREAS Montevallo Chamber of Commerce Business Hall of Fame inductee, Regions Bank, became part of the Montevallo community in early the 1970's, first operating under the name Shelby State Bank, then First Alabama Bank and now Regions Bank. The bank currently has nine employees which includes the familiar face for 29 years and counting, manager Ken Jones.

NOW, THEREFORE, to further awareness of the Business Hall of Fame Class of 2022 inductees' contribution to the Montevallo community life, I, Mayor Rusty Nix, do hereby proclaim Bradford Real Estate Group, LLC, Montevallo Family Dentistry, and Regions Bank Montevallo in conjunction with Montevallo Chamber of Commerce as officially being installed into the Business Hall of Fame. I call upon the Montevallo community to celebrate and congratulate the Montevallo Chamber of Commerce Business Hall of Fame Class of 2022 inductees.

IN WITNESS WHEREOF, I have hereunto set my hand this 14th day of November 2022, the two-hundred forty-sixth year of the Independence of the United States of America.

Rusty Nix, Mayor
City of Montevallo

PARNELL MEMORIAL LIBRARY

OCTOBER 2022

VISITS TO THE
BUILDING

2,042

ITEMS CHECKED
OUT

7,135

CITIZEN SAVINGS

\$139,326.50

PHONE CALLS

108

WIFI &
COMPUTER
SESSIONS

2,012

DATABASE
SEARCHES

355

PROGRAM
PARTICIPATION

300

COMMUNITY
MEETINGS

36

PROGRAMS: 14

- 4 Mini Music Sessions
- 4 storytimes with Mr. Mac
- 1 craft kit
- 1 Sweets and Eats kit
- 2 movies
- 1 Pumpkin Decorating Contest
- 1 Trick or Treat event

PARNELL MEMORIAL LIBRARY

FISCAL YEAR 2022
OCT 2021 - SEP 2022

VISITS TO THE
BUILDING

20,529

ITEMS CHECKED
OUT

152,713

CITIZEN SAVINGS

\$2,705,381.50

PHONE CALLS

1,300

WIFI &
COMPUTER
SESSIONS

22,700

DATABASE
SEARCHES

6,196

PROGRAM
PARTICIPATION

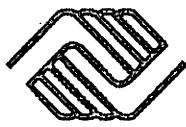
3,135

PROGRAMS: 210

- 4 Mini Music
- Storytime with Mr. Mac
- adult crafts
- YA crafts
- kid crafts
- movies
- vaccine clinics
- contests
- BookBox
- Summer Reading Program
- Holiday programs

COMMUNITY
MEETINGS

490



Montevallo Program Report – October 2022

2022												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
ADA	37	45	46	43	47	69	64	44	45	43		
2021												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
ADA	21	28	25	28	28	48	45	38	34	37	37	36

After School Care:

- We have new volunteers from the local high school and university!
- The club received a donation of popcorn maker, as well art and cleaning supplies!
- The University of Montevallo’s Track and Cross-Country team are still making weekly visits to the club to hang out with members!
- The club now has a water bottle filling station/fountain, it just needs to be installed!

Anti-Bullying – Counselors had their groups watch short clips showing scenes of bullying, then discussed what consequences they could have, and what should have been done about it.

Community Service – Members had banners they had made on display at Montevallo’s Art Stalk. They also made thank you cards for the cross country team, and the senior citizens next door!

Positive Action – Using white boards, each group was given a scenario and tasked with writing down a word or phrase that could be used to encourage those in each scenario. We are trying to promote an environment where the kids uplift each other, even over smaller achievements.

Project Learn – Members regularly take time to select a book from our bookshelf and read after they eat. There is also time for them to work on homework, and they are encouraged to do so!

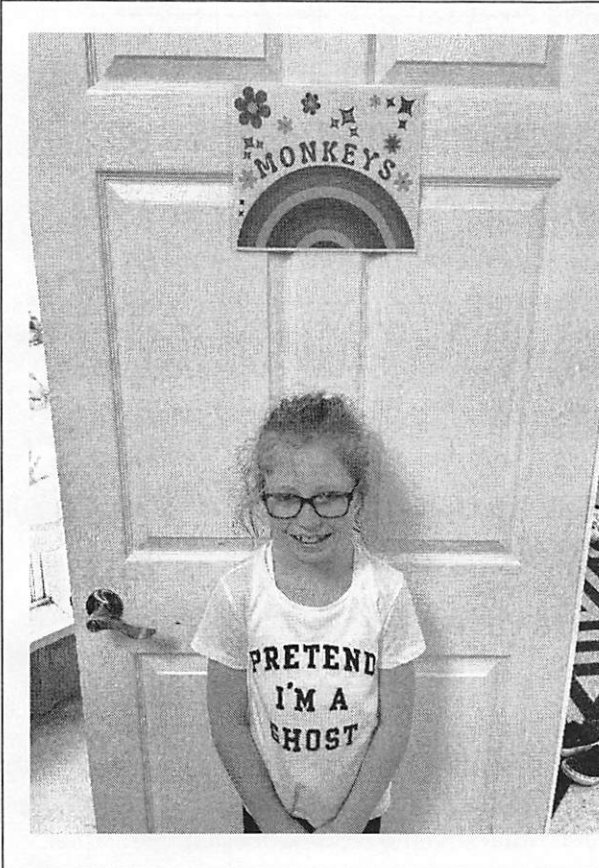
Healthy Habits – Members discussed their favorite healthy snacks and were taught how easy it is to make trail mix. They also worked out to Tae Bo videos!

Triple Play – Groups held a dodgeball competition on the basketball court, and flag football game.

SMART Moves – We had a local SRO come in and speak with the older kids about the dangers of vaping and situations they might face as they move up in school!

Club News:

- Gutters and doors have both been installed and are now just awaiting paint!
- Our Advisory Council had members and volunteers sit at a booth during Montevallo's Fire Prevention Parade, where they gave information, answered questions, and ran the Kid's Fun Zone!
- We are adding more members from Calera schools!



Youth of the Month

Lizzie Broadhead

Lizzie is an 8-year old from Montevallo! She has been a club member for the past two years, and regularly attends almost every day.

Her favorite color is white, snack is a milkshake, and game is Twister!

Here favorite hobby is sleeping, and her favorite thing about the club is getting the chance to see her friends every day after school!



The bears showing off some of their spooky Halloween pumpkin masks!

Maybe not the scariest costumes, but at least they had some fun with it!



It might be a little early, but the kids couldn't wait to get started decorating their doors for the Door decorating Contest! This is the Monkeys'!

This belongs to the Jellyfish! Keep in mind it is a work in progress!



BOYS & GIRLS CLUBS
OF CENTRAL ALABAMA



The Lions have a promising start!

Don't tell anyone, but it looks like the Bears might just be a shoe-in to win it all!

Montevallo Chamber of Commerce Report for City Council Meeting 11/14/22

- 1) Proclamation on the Nov 14 agenda Montevallo Business Hall of Fame Class of 2022 inductees - 1) Bradford Real Estate Group, 2) Montevallo Family Dentistry, 3) Regions Bank Montevallo. This honor is given annually to three Montevallo businesses for their leadership, success in business and community involvement.
- 2) The Chamber was honored to have the Montevallo Middle School **Leaders of Tomorrow** attend the **Slice Montevallo** Ribbon Cutting on Thurs. Nov 10 Thanks to Slice for the hospitality and lunch.
- 3) **Nov.. Montevallo Chamber Luncheon** Wed Nov 16 "Volunteer Appreciation" / Volunteer Testimonials and Tinglewood Festival Wooden Boat Race Winners will be recognized , Parnell Library Networking at 11:30am & lunch at noon \$12. each RSVP by Nov 14 to 205-665-1519 or email montevallochamber@gmail.com. Luncheon Sponsor - Rockco Funeral Home
- 4) Chamber will be assisting with the **Alabama Pet Pantry** distribution at SEA parking lot on Sat Nov 19 2-3pm
- 5) Chamber will be assisting with the **Community Open House** at Elder Justice on Sat Nov 29 4-7pm
- 6) **Dec Chamber Chatter** will be delivered Fri Nov 25
- 7) **Montevallo Christmas Parade** on Thurs. December 1st at 6pm .
- 8) **Chamber Christmas Open House** Thurs. Dec 8 5-7pm Downtown / prize drawing Tavern 7:30pm
- 9) **Chamber Holiday After Hours** Tues. Dec 13 5:30-7:30pm Slice Montevallo RSVP by Fri 12/9 \$10.00 per person



Adele Nelson

Executive Director

Montevallo Chamber of Commerce

P.O. Box 270 Montevallo, AL 35115

205.665.1519 office

www.montevallocc.com



Report to City Council

November 14, 2022

Updates

- Tomorrow from 6-7 PM at Bradford Real Estate Group, we will host a celebration for our CO.STARTERS students. This year's cohort of 5 students have told us that they had a wonderful experience and found the program to be very impactful. Our facilitator, Montevillo native Maggie Hall of Cedar Advisory, has done an outstanding job with the course. We plan to host another cohort of 5 students in the spring and will let you know when we confirm dates.
- Student groups have begun decorating empty storefront windows as part of our annual contest. We currently have 18 groups registered to participate and are now at capacity. Merchants are also invited to decorate their windows, and all Main Street District merchants are eligible to compete. All designs will be examined by a panel of 3 neutral judges from outside of Montevillo on Wednesday, November 30 at 4 PM. Any merchants planning to compete for prizes are encouraged to complete their designs before that time. As a reminder, first place prize is \$200, second place is \$150, and third place is \$100; prizes will be given to the top three merchants, as well as the top three student groups, and winners will be announced December 1 at the Tree Lighting Ceremony at 5:30 PM at the Post Office.
- Small Business Saturday will be celebrated nationwide on November 26. We encourage you to shop Montevillo first as you select holiday gifts for your loved ones. Watch our Facebook page for this year's social media video, which will be directed by Adele Nelson.

Respectfully submitted, Courtney Bennett, Executive Director

DeLOACH, BARBER & CASPERS, P.C

CERTIFIED PUBLIC ACCOUNTANTS

APPENDIX 7

2020 Hwy 33
Pelham, Alabama 35124
(205) 605-0223

John H. DeLoach, CPA
S. Wayne Barber II, CPA, CGFM, CFE
John E. Caspers, MBA, CPA

Mailing Address
2020 Hwy 33
Pelham, Alabama 35124
Fax: (205) 605-0230
Website: www.dbccpas.com

October 6, 2022

Mayor Rusty Nix
Members of the City Council
City of Montevallo, Alabama

Mayor and City Council:

In planning and performing our audit of the financial statements of the City of Montevallo, Alabama as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Montevallo, Alabama's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However as noted in the attached memorandum, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. See the attached memorandum for the deficiencies in internal control we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. See the attached memorandum for the items we considered to be significant deficiencies.

During our audit, we also became aware of deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency. See the attached memorandum for the items we considered to be other matters.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use by management, Mayor and Council of the City of Montevallo, Alabama, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

DeLoach, Barber & Caspers, P.C.

**CITY OF MONTEVALLO, ALABAMA
MEMORANDUM TO ACCOMPANY MANAGEMENT LETTER
SEPTEMBER 30, 2021**

MATERIAL WEAKNESSESS:

I. Lack of Segregation of Duties (Repeat Finding)

Management should review the design of its internal control in regards to financial controls to achieve a segregation of accounting duties where possible. At a minimum, part of this design the internal control should include a segregation of duties to ensure that the person collecting is not the same person maintaining the records related to the items collected.

We realize that because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Lack of segregation of duties, should be eliminated if possible, however, because it could possibly result in the misstatement or misuse of City assets. A single person performing multiple stages of the accounting and operation procedures could lead to errors, misstatements, or potential fraud or abuse.

II. Material Audit Adjustments (Repeat Finding)

During the course of our audit, there were audit adjustments that were material in nature to the financial statements. Material adjustments related to correction of posting of revenues, posting of capital expenditures, posting of payroll related items, and correction of transfers and intercompany balances.

Material audit adjustments could be an indication of a weakness in the internal control and are opportunities to strengthen the City's account reconciliation process. We encourage management to review the provided journal entries and make necessary adjustments to internal control to ensure accurate financial reporting.

CITY OF MONTEVALLO, ALABAMA
MEMORANDUM TO ACCOMPANY MANAGEMENT LETTER
SEPTEMBER 30, 2021

MATERIAL WEAKNESSESS: (Continued)

III. Preparation of the Financial Statements (Repeat Finding)

Management is responsible for the preparation and fair presentation of financial statements in accordance with generally accepted accounting principles (GAAP). Personnel are not currently in place whom are adequately trained to prepare the financial statements in conformity with GAAP. For the year ended September 30, 2021, the City, based on a cost versus benefit analysis, elected to have the external auditor prepare the financial statements.

We realize that management believes the cost of correcting the above significant deficiencies would exceed the benefits to be derived from doing so. Management does employ qualified staff to prepare monthly cash-basis financial statements for internal use, and also monitors revenues and expenses as compared to the budget. AU-C 265 indicates that a weakness in internal control is present when personnel are not available to apply GAAP in preparing the financial statements, and as such we are required to communicate this matter to management.

SIGNIFICANT DEFICIENCIES & NONCOMPLIANCE:

I. Processes and Controls Related to Park and Recreation Collections (Repeat Finding)

During our testing we noted that controls related to the Park and Recreation collection of monies related to sporting activities and other items needs to be reviewed to ensure proper segregation of duties and adequate reporting and monitoring. Upon discussion with management and review of reports and controls we noted that primarily one individual is responsible for collection of park activities and is also responsible for management of records related to those activities. In addition, we were unable to reconcile the reports related to sporting activities to the accounting records. This is primarily due to lack of sufficient reporting of detailed collections to the accounting department and no one performing a reconciliation of the sport activity reports to the accounting records.

We recommend that, if possible, the person collecting the payments related to sports activities should not also be responsible for the record keeping related to the sports activities. In addition, detailed reports should be given to the accounting department breaking down and reconciling to the records management for those activities.

CITY OF MONTEVALLO, ALABAMA
MEMORANDUM TO ACCOMPANY MANAGEMENT LETTER
SEPTEMBER 30, 2021

II. Reconciliation of Interfund Receivables and Payables and Transfers (Repeat Finding)

During our audit testing we noted that there were required adjustments to balance intercompany due to/from accounts and related transfer accounts.

We recommend that on a monthly basis these accounts are reconciled with each other to eliminate the need for year-end audit adjustments.

III. Fixed Asset Management (Repeat Finding)

We have noted that it's been many years since the City last did a full inventory of capital assets. As the City is responsible for ensuring that City assets are safeguarded, we recommend that an inventory should be performed at least semi-annually.

OTHER ITEMS/RECOMMENDATIONS:

I. Recommendations to Strengthen Internal Control

During our testing we noted additional control procedures that we recommend that could help strengthen internal control:

- A. We recommend the City should have a sign posted visible to all customers notifying them to expect a receipt at all collection sites. If possible, we recommend that all collections be made at one central location, where the sign is posted to get a receipt, and where the receipt can be computer generated. This will eliminate the need for multiple payment locations, multiple receipt books, and reduce the risks associated with having multiple people collecting.
- B. We encourage all of our clients to review the backup procedures to ensure that proper backups are occurring. We also recommend that the backup procedures should include offsite storage and that testing of the backups should occur to ensure that the backups will work in the case of needed emergency restoration.
- C. We recommend to our governmental clients that as part of a sound internal control structure they should routinely perform their own risk assessments of internal controls and processes to determine the high-risk areas for the entity. Once the high-risk areas are determined management should review controls and processes over those areas.

We remind you that we were not engaged to perform an audit over internal controls and as such we have not done so. We consider internal controls and processes in regard to our risk assessment to determine our audit procedures to be performed, however our audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. If you wish to have additional procedures performed in relation to internal control, we will gladly discuss this with you.

CITY OF MONTEVALLO, ALABAMA
MEMORANDUM TO ACCOMPANY MANAGEMENT LETTER
SEPTEMBER 30, 2021

OTHER ITEMS/RECOMMENDATIONS: (Continued)

I. Recommendations to Strengthen Internal Control (Continued)

- D. We recommend to all our governmental clients they should establish written internal controls, accounting procedures and fiscal policies. The policies and procedures should be routinely reviewed for needed changes and for continued compliance. These policies should be provided to proper personnel and they should be required to acknowledge receipt of such policies. At a minimum we recommend the City have the following written policies related to the accounting process if not already in place:
1. Fiscal Management Policy (Controls, Processes and Authority) over Banking and Disbursement
 2. Credit Card Usage Policy (City currently has written policy)
 3. Fixed Asset Policy (City currently has written policy)
 4. Purchase Order Policy (City currently has written policy)
 5. Employee Policy and Procedure Manual (City currently has written policy)
 6. Hiring and Termination Policies
 7. Cash and Investment Policies (City currently has written policy)
 8. Pay-rate/pay scale and authorization policies
- E. We encourage all of our clients to perform an annual review of insurance coverage.
- F. We encourage all of our clients to consider adopting disaster recovery plans.
- G. We encourage all clients to review controls over electronic payments and transfers.
- H. We encourage all clients to review controls over collections and disbursements on a routine basis to determine adequate separation of duties and to assist with performing risk assessments.
- I. We encourage all clients to review controls over payroll and hiring and to have adequate monitoring processes and policies to help ensure proper accounting.
- J. We encourage all clients to review controls over grant and grant management.

CITY OF MONTEVALLO
MEMORANDUM TO ACCITY MANAGEMENT LETTER
SEPTEMBER 30, 2021

OTHER ITEMS/RECOMMENDATIONS: (Continued)

I. Recommendations to Strengthen Internal Control (Continued)

- K. We encourage all clients to review controls related to documentation of bidding requirements for the State of Alabama.

II. Federal Grant Compliance

The United States government is giving out unprecedented amounts of federal funding in relation to the Covid pandemic. We are aware that many of our clients may for the first time be subject to the requirements of having a Single Audit performed in accordance with 2 CFR Part 200 of the Uniform Guidance (Office of Management and Budget (OMB) Super Circular). If the City expends over \$750,000 in federal funding during the fiscal year the City would be subject to having a Single Audit performed. This entails much more work on our behalf and much more scrutiny to the City in regards to the spending of federal funding.

The City needs to identify and designate a person to be responsible to be familiar with the requirements in the grant contracts, the related compliance supplement to the CFDA number associated with those grants, and to be familiar with 2 CFR (OMB Super Circular). It is very important for the City to identify the primary compliance requirements identified for each program as identified in the Compliance Supplement by each CFDA number, and to ensure the City complies with those requirements. Failure to do so could cause the City to potentially have to repay or deal with other penalties or consequences from federal follow up. We recommend management especially become familiar with the procurement sections, the section related to allowable and nonallowable costs, period of procurement, suspension and debarment sections, and reporting requirements.

Key areas the City should be knowledgeable about are procurement standards, suspension and debarment rules, allowable/unallowable costs, reporting. The City should designate a person to be familiar with 2 CFR Part 200. We will gladly assist you in procuring this knowledge but ultimately it is the responsibility of management or its designated agents to ensure the City complies with the requirements.

- FirstNet is the broadband communication network designed by the Federal Government for First Responders and those who support First Responders. Built for public safety, by public safety.
- **Priority and Pre-Emption** capabilities on FirstNet ensures calls, texts and data are routed FIRST through cell antennas, ahead of civilian based mobile traffic. **5x stronger than other networks**
- **Specialized Band 14 signaling** for **greatly enhanced coverage and capacity** for Federal Government.
 - **Band 14** is the best of the best and is reserved specifically for FirstNet.
 - Band 14/ FirstNet granted HPUE (High Power Usage Equipment) allows specialized equipment to run at 6x the wattage of traditional commercial cell carrier equipment. Created a much further range.
- **FirstNet has its own cellular backbone core, cybersecurity, processing, and signaling – separate from all other commercial cellular carriers.** Unique carrier designations are used, fully supports WPS to force full priority of all calls across ALL carriers for NO usage charges (all commercial carriers charge for this if calls are initiated from their network). **THIS IS NOT AT&T**
- **Real time secure access into the mobility network grid** with advanced performance data on maintenance windows, full or partial outages, restoration ETA's, etc. **ZERO throttling for data usage**
- **State of Alabama** created unique laws and procurement specific to FirstNet, helping to make it clear this is not a traditional commercial cell carrier solution. FirstNet is the only network that falls under State of Alabama T303.
 - T303 Procurement Law allows **ANY** qualified government entity to terminate service from **ANY** commercial carrier under State Law T302, zero penalties, to switch to FirstNet.
 - **NO EARLY TERMINATION FEES** – devices are all one-time cost only, owned by the entity the moment it arrives or is picked up – unless a 30-day return is requested.
- **\$200 or \$75, per line, FirstNet Credits are approved**
 - Take 3 bill cycles for the amount to post to the accounts to maximize risk of fraud lines on FirstNet include zero termination penalties no matter when they're cancelled.
 - Smartphones receive a \$200 credit, flip-phones & data only unites receive \$75.
 - Like a grant program – you do not have to apply for credits an only takes 90 days to process credit.

PRICING

- **Unlimited Smartphone** **\$39.99 per month**
- **Unlimited Smartphone w/ Unlimited Hotspot** **\$44.99 per month**
- **Unlimited Dedicated MiFi Device/Router/Tablet** **\$37.99 per month**

DEVICES

- **iPhone 12 64G** **\$1**
- **iPhone 12 Mini 64G** **\$1**
- **iPhone 11 64G** **\$1**
- **Samsung S20 SE 64G** **\$1**
- **Samsung S9/S10E 64G** **\$1**
- **Sonim XP3 Flip** **\$1**
- **Kyocera Duraforce Pro2** **\$1**
- **Sonim XP8** **\$1**

- Many additional options available depending on the client's needs
- *PTT pricing is \$2/m when added to a device that has cellular voice, or \$17.99/m for a PTT only device (no voice or data)*

As of November 2019, there are over 100,000 active FirstNet users in the State of Alabama.

Steve Gilbert

From: ANDREWS, CODY R <ca768b@att.com>
Sent: Friday, October 21, 2022 9:26 AM
To: Steve Gilbert
Subject: RE: FirstNet quote

Yes, no problem.

Revised to show the Chambers phone and Mifi.

After looking at your bill it looks like you have the following

Unlimited Plan without hotspot = 13 devices
Unlimited Plan with hotspot = 3 devices
Basic talk and text = 4 devices
Mifi Device Unlimited = 1 device

FirstNet Monthly Quote

Unlimited Plan without hot spot \$519.87
Unlimited Plan with hotspot \$134.97
Basic talk and text \$91.66
Mifi device \$37.99
Total monthly cost = \$784.49

You would also get the bill credits of \$200 per phone and \$75 per data device. Based on the amount of devices you have, you are looking at \$4,075 in bill credits.

From: Steve Gilbert <sgilbert@CityofMonteVallo.com>
Sent: Friday, October 21, 2022 8:41 AM
To: ANDREWS, CODY R <ca768b@att.com>
Subject: RE: FirstNet quote

Cody, can you revise the quote with an additional line and MIFI device I would like to combine the Chamber Phone and data device.

Thanks,
Steve



Steve Gilbert

Steve Gilbert

Whereas, home care services provide high quality and compassionate health care services to more than five million Americans annually, especially in times of community or personal health care crisis; and

Whereas, 90 percent of Americans want to age in place, and home care is the preferred method of health care delivery among the disabled, elderly, and chronically ill individuals eager to live independently in their own homes as long as they possibly can;

Whereas, home care services allow families to stay together, and provide for greater health, dignity and comfort in our communities; and

Whereas, home care in the U.S. is a growing alternative to hospitalization or other institution-based forms of health care for acute and chronic illnesses, providing care to millions of Americans each year; and

Whereas, two million everyday heroes – including home care nurses, therapists, and aides – will travel almost billion miles to deliver care and worked tirelessly to provide professional support to millions of Americans in need of quality health services; and

Whereas, these dedicated home care professionals and volunteers form a support network that continues to play a vital role in health care delivery for our nation's disabled, infirm, and aging population; and

Whereas, Comfort Care the National Association for Home Care & Hospice, and thousands of home care agencies across the U.S. have declared the month of November as National Home Care & Hospice Month and are calling on all Americans to observe these occasions with appropriate ceremonies and activities;

Now, therefore, be it resolved that I, Rusty Nix, Mayor, do hereby proclaim November as National Home Care & Hospice Month in Montevallo, AL and encourage the support and participation of all citizens in learning more about the home care and hospice concepts of care for the elderly, disabled, and infirm.

In witness whereof, I have hereunto set my hand and caused this seal to be affixed.

