

Regular Meeting Minutes
CITY OF BEVIL OAKS, TEXAS

May 19, 2022

1. **Call to Order @ 6:01 pm**
2. **Pledge of Allegiance/Invocation**
 - a. The United States Flag
 - b. The Texas state flag: "*Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.*"
3. **Roll Call-** All present except Councilman Mullins. He arrived at 6:18 pm
4. **Conflict of Interest Statement-** None
5. **Citizen Comments-** None
6. **Review/Approve Consent Items M/M/2/C-** Councilwoman Mitchell/Councilwoman Vautrot- **Approved**
 - a. Financial Reports for City of Bevil Oaks
 - b. Financial Reports for Water
 - c. Report by Utility Specialties
 - d. Previous Meeting Minutes
7. **Presentations**
 - a. **Milton Bertolio with Charles E. Reed and Associates to present the 2020 Audit for the City of Bevil Oaks and the Public Works Department**
 - Charles Reed – Introduces himself and Sharon Reed. Discusses the audit and how it is laid out.
 - Charolette Yeates (Edgar, Kiker & Cross- City representatives)- Explains that a single audit is something that must be performed if an entity spends more than \$750,000. In 2020, the City spent over that due to the grants. A single audit is due 9 months after the year-end making it due in June the following year. The audit for 2021 will be late but not as late as the 2020.
 - Mayor Emmons- Did the single line audit have to do with TDEM (Texas Department of Emergency Management)? For the 2020 year, the City received the TWDB (Texas Water and Development Board) grant.
 - Charolette Yeates- We probably will have to have a single line audit for 2021. If there is going to be a phase 2 for the Elevation grant, there will be a single audit performed.
 - Mayor Emmons- The elevation grant is not a reimbursement grant. They send us the money first.
 - Charolette Yeates- Even if you receive the funds for the elevation grant, that doesn't mean that there will have to be a single audit done. The single audit is done off expenditures, not what you receive.
 - **Mayor Emmons-** With the elevation grant being through the TWDB, will that be the same process?

- **Charolette Yeates-** There are requirements for all grants. There are guidelines for each grant. On the single audit, for the grants, they are auditing the program that the grant is under. They are auditing the compliance of that grant.
- **Mayor Emmons-** If you begin next week on the 2021 audit, will you move forward as a regular audit or as a single line audit?
- **Charolette Yeates-** The regular and the single audit are usually done together.
- **Charles Reed-** I think what the Mayor is looking for is what is the next step. We (Charles Reed & Associates) will have to sign off on the audit and then the Mayor will have to sign off on it.
- **Charolette Yeates-** It's the e-filing of the audit. Their firm will initiate for permission and as the Mayor you will get an email that you will have to respond to. That completes the single audit.

8. Review/Approve Action Items

- Consideration/Discussion/Approval** of audit previously presented by Milton Bertolio. **M/M/2/C-** Councilwoman Mitchell/Councilman Emmons- **Approved-** Councilman Merendino abstained from voting
 - **Councilwoman Mitchell-** No because there are mistakes in here that need to be corrected. If it is going to be e-filed, **Mayor Emmons** intervenes explaining that you have to have a motion before it can be discussed.
 - **Mayor Emmons-** Is there any more discussion?
 - **M/M/2/C- Councilman Emmons/Councilwoman Vautrot** – voted to open for discussion
 - **Councilman Merendino-** The City of Bevil Oaks did not file the required collection form within the timeline. Does that mean Barbara?
 - **Mayor Emmons-** No, that means the City. This was supposed to be taken care of before she was elected.
 - **Councilman Merendino-** Who is responsible for that?
 - **Charolette Yeates-** The City.
 - **Councilman Smith-** The City employee, like Kim.
 - **Mayor Emmons-** We (the City Council) are the City
 - **Councilman Merendino-** The City Council isn't responsible for getting that data out. Who is responsible for doing that?
 - **Charolette Yeates-** It's a combination. It's not one person. It's everyone. We just have to accept that it's late.
 - **Mayor Emmons-** If we do not get this done, get this approved and get this sent in, we are in jeopardy of losing our grants.
 - **Charolette Yeates-** We hope by the end of this fiscal year that we have the 2021 audit done and we will be back on track.
 - **Councilman Mullins-** How soon after the year-end should we receive the audit?

- **Councilwoman Mitchell**- 6 months.
- **Councilwoman Mitchell**- The things that need to be corrected on the audit aren't big things, i.e., on page 9 where it requests for information, the address is wrong.
- **Charolette Yeates**- If you will email me the changes that need to be made, I will get it corrected for the 2021 audit. When the 2021 audit is over, I will set up a meeting with Council to teach you about the process.

b. Consideration/Discussion/Approval of resolution allowing any current or former elected official, appointed official, city employees or immediate family thereof, to conduct business with the City. **M/M/2/C**- Councilman Emmons/Councilwoman Vautrot- **Approved**

9. Discussion Items

a. Discussion: Proposal for application to apply for the installation of an irrigation meter for residents. **Tabled**- **M/M/2/C**- Councilwoman Mitchell/Councilman Smtih- **Approved**

10. Executive Session

a. The City Council may convene in executive session to discuss potential litigation matters with its City Attorney (Texas Gov't Code Section 551.071. Consultations with Attorney) **Tabled.**

- **Councilman Smith**- discusses his time on City Council. Discusses that there has been a change in Emergency Management, so he is resigning from that position. He is also **resigning from City Council**. He doesn't have time for Council with football season coming up. **M/M/2/C**- **Councilman Merendino/Councilwoman Mitchell**

11. Adjourn Meeting @ 6:51 pm- **M/M/2/C**- **Councilman Smith/Councilwoman Mitchell**


 Mayor, Barbara Emmons

Attest: 
 City Secretary, Doug Mullins