

MINUTES OF THE MEETING OF THE COMMITTEE-OF-THE-WHOLE OF THE CITY OF GROSSE POINTE WOODS HELD ON MONDAY, JANUARY 14, 2019, IN THE CONFERENCE ROOM OF THE MUNICIPAL BUILDING, 20025 MACK AVENUE, GROSSE POINTE WOODS, MICHIGAN.

PRESENT: Mayor Novitke  
Council Members Bryant, Granger, Koester, McConaghy, McMullen, Shetler

ABSENT: None

ALSO PRESENT: City Administrator Smith  
City Attorney Chip Berschback  
Treasurer/Comptroller Behrens  
Deputy City Clerk Antolin  
Deputy Treasurer/Comptroller Murphy

Also in attendance were Bill Brickey and Josh Yde, Plante Moran.

Mayor Novitke called the meeting to order at 7:00 p.m.

Motion by Bryant, seconded by Shetler, that all items on tonight's agenda be received, placed on file, and taken in order of appearance.

Motion carried by the following vote:

Yes: Bryant, Granger, Koester, McConaghy, McMullen, Novitke, Shetler

No: None

Absent: None

Discussion ensued regarding **Plante Moran – Audit Report**. Mr. Brickey provided an overview of the audits and opinion letters for the City and Municipal Court. He stated this will be the 45<sup>th</sup> year receiving the Excellence in Financial Reporting Award from the Government Finance Officers Association.

Discussion further ensued regarding Mr. Brickey's opinion letter. It was stated that the report was more descriptive than previous years. Although the Pension Plan will be discussed with the Finance Committee, the Mayor requested some additional input from the auditors.

Discussion ensued regarding upcoming accounting standards requiring preparation:

1. GASB Statement No. 83 – Asset Retirement Obligations;
2. GASB Statement No. 84 – Fiduciary Activities;
3. GASB Statement No. 87 – Leases.

Mr. Brickey proceeded with an overview on the highlights contained within the audit report.

The Mayor requested the Treasurer/Comptroller to place the review of actuarial assumptions on the next Pension Board Agenda.

Discussion ensued regarding Other Post Employment Benefits (OPEB) Liability and the use of Bonds to pay off liabilities.

The following corrections and clarifications were made to the report:

1. Due to sponsors, the City continues the Music on the Lawn and Fall Fest events.
2. The improvements to University Liggett added value to the community, but not monetary value as tax exempt.
3. The City manages the Court. The Municipal Court Actuarial Report should be submitted to City Council and City Administration. The City Administrator was requested to address the material weakness identified.

Mr. Brickey stated that the City of Grosse Pointe Woods has solid numbers and is considered top tier with financial health in the state.

New Business:

- Treasurer/Comptroller Behrens provided an overview of her handout entitled, "General Fund Balance Analysis updated 01/07/2019".
- Discussion ensued regarding the selling of "Skip" the dog from the Dogs Unleashed Program. There were interested parties willing to purchase the dog. Council Member McMullen offered to buy Skip and donate him to the library.

Motion by Bryant, seconded by Koester, that the meeting of the Committee-of-the-Whole be adjourned at 8:24 p.m. PASSED UNANIMOUSLY.

Respectfully submitted,

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Paul P. Antolin  
Deputy City Clerk

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Robert E. Novitke  
Mayor