

**SPECIAL MEETING  
COMMITTEE ON ACCOUNTS, ENROLLMENT AND  
REVENUE ADMINISTRATION**

**February 19, 2013**

**5:15 p.m.**

The Clerk called the meeting to order.

The Clerk called the roll.

Present: Aldermen Arnold, Long, Corriveau  
Aldermen O'Neil and Shaw arrived late.

Messrs: L. Sorenson, T. Arnold, W. Sanders, S. Wickens

*On motion of Alderman Arnold, duly seconded by Alderman Corriveau, it was voted to appoint Alderman Long as Chairman Pro Tem.*

Chairman Pro Tem Long addressed item 3 of the agenda:

3. Communication from Lisa Sorenson, Financial Analyst, submitting Finance Department reports as follows:
  - Accounts Receivable over 90 days
  - Aging Report
  - Outstanding Receivables

Ms. Lisa Sorenson, Financial Analyst, stated I don't know if you have any questions. Our collections seem to have gotten a little bit better this month if you look at the comparative that's on page 3.2.

Chairman Pro Tem Long asked Lisa, have we had any communications with some of these people who owe that are non-profits that we help? One of them is on page 1 of 8, Helping Hands.

Ms. Sorenson replied yes, I do see what you're talking about. I know that letters are sent out by code enforcement, but I don't know if they've had any actual conversations with them.

Chairman Pro Tem Long stated okay, because they would also be under the EPD total that they owe.

Ms. Sorenson stated I could ask for a status update or some type of communication that they've had and just give you an update at the next meeting.

Chairman Pro Tem Long stated very good. Thank you.

Alderman Arnold stated thank you very much, Mr. Chairman. Lisa, can you comment on the FEMA reimbursement note.

Ms. Sorenson replied sure. Are you talking about 3-2?

Alderman Arnold replied yes.

Ms. Sorenson asked for the New Hampshire fire academy?

Alderman Arnold replied if that's the only thing it refers to, yes. I just wanted to get clarification as to what the FEMA reimbursement specifically referred to. It says that payments are coming in slowly. Can you tell us anything about how that periodic reimbursement works?

Ms. Sorenson replied from what I've heard from my conversations with Fire, they had training for the firefighters up in Concord and it is FEMA sponsored. What they did was send the firefighters up and they had their training, and now we're invoicing FEMA to be reimbursed for the time that they spent up there. As far as payments, I did look at their account and they were invoiced a higher dollar amount. This is just the piece that's going over 90 days. I did look at it again today and unfortunately this dollar amount is still outstanding, but I did have a conversation with the accounts receivable person at Fire, and she does feel that this is going to be coming in pretty soon.

Alderman Arnold asked you say she does feel that it is going to be coming in?

Ms. Sorenson replied yes.

Alderman Arnold stated okay. Thank you very much.

*On motion of Alderman O'Neil, duly seconded by Alderman Arnold, it was voted to accept this item.*

Chairman O'Neil addressed item 4 of the agenda:

4. Communication from Lisa Sorenson, Financial Analyst, requesting the fiscal year 2013 second quarter write off list for the accounts receivable module be written off.

Alderman Arnold stated thank you very much, Mr. Chairman. To legal: it looks like several of these are statute of limitations issues, and specifically on those, is there any way moving forward to avoid the likelihood of that? I'm on page 4-2. I

don't recall having seen statute of limitation issues coming up previously so I sort of presume that it's not frequent.

Mr. Thomas Arnold, Deputy City Solicitor, responded it has occurred in the past. They basically come up because, of course, these accounts are referred to the collection agency that attempts to collect them for a while and then refers them back with the end result that they may not get referred back until after the statute has expired.

Alderman Arnold stated okay. So it's not the result of us just sitting around?

Mr. Arnold replied no, it is not.

Alderman Arnold stated okay. Thank you very much for that clarification. A follow-up: Tom, the foreclosure recommended write offs is just because the likelihood of collecting is minimal?

Mr. Arnold replied some of these, as you can see from the open amounts, were not referred to our office, but yes, that's usually the case where we're secured by property, it's usually a second, maybe even third or fourth mortgage with a first taking all of the equity in the property, so there is a small chance to collect. But the current policy of the committee and board is that amounts \$1,000 or over are referred to our office for review with the result that, as you can see from a number of these, are somewhat smaller, and consequently I have not reviewed them in detail.

Alderman Arnold responded okay. Thank you for the clarification. Thank you, Mr. Chairman.

Chairman Pro Tem Long stated I have a couple of questions. Mr. Solicitor, there are two relative to Fire, National Tire and AT&T. Is there a reason why these companies that are still in business, I believe, we had them exceed the statute?

Mr. Arnold replied I could not answer that, alderman. If you look at the open amount, you can see the amounts were, relatively speaking, very small. We did not review them. I couldn't add anything beyond that.

Ms. Sorenson stated if I might interrupt, Mr. Chairman. Those two particular open amounts are because when the payments came in they were applied to finance charges and not the invoice, so there is a small discrepancy there. In essence, the invoices were actually paid off, but since the payment was applied to the finance charges, it is showing as still being open when they did pay it. It is just a small piece of finance charges that remain on the account, and I did not send them to Tom.

Chairman Pro Tem Long asked the balance is finance charges?

Ms. Sorenson replied correct; those small pieces.

Chairman Pro Tem Long stated one other one. The next one down, Tom, the administrative dissolve, does that mean this company is no longer registered with the State to do business?

Mr. Arnold replied the corporation was administratively dissolved for failure to file the proper paperwork by the secretary of state. So as far as we know, yes, the company is no longer in business.

Chairman Pro Tem Long asked do we check to see whether or not the agent or one of the members have another company? A company could shut down and open up as 'Maria Farrell Construction.' Do we do that?

Ms. Sorenson replied a few websites that I've checked, I can only search by the customer name. I don't have access to the owner database or anything like that; just a general state business look-up is what I do.

Mr. Arnold stated in addition, alderman, if I remember correctly, this particular company was a corporation, it may have been a LLC so once the corporation no longer has assets, we, of course, can't pursue the principle because it was a corporation or an LLC.

Chairman Pro Tem Long stated thank you. The bank-owned property; I thought we had a conversation before relative to the building department. Does the bank sometimes assume what is owed to the City?

Ms. Sorenson replied not to my knowledge, no.

Chairman Pro Tem Long asked so none of these foreclosures would assume that either?

Ms. Sorenson replied no.

Chairman Pro Tem Long stated okay, thank you.

*On motion of Alderman Arnold, duly seconded by Alderman O'Neil, it was voted to accept this item.*

Chairman O'Neil addressed item 5 of the agenda:

5. Communication from William Sanders, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first seven months of fiscal year 2013.

Mr. William Sanders, Finance Officer, stated good evening committee members. You have the report included in your agenda package for the first seven months of the year through the end of January. We are, as we've reported in prior months, pretty much on track with our budget in the general fund, we are a little bit behind in terms of unobligated amounts at the end of January this year, we're about 40.5% and about a year ago we were about 41.5%. You remember last year we did end up reporting a fairly large surplus as the year progressed. So far our surplus projections are in the positive but not as robust as they were a year ago, and think some of that spending and that comparison there, that could be a result of that. Our health insurance costs are tracking the 2013 budget pretty well through January, particularly when you take into account that we did have quite a bit of runoff, so to speak, after June 30 last year when our plan changed. You might remember prior to July 1, we were on the old 5% low co-pay requirements and our utilization prior to June 30 was pretty high and some of that has run off into this year. That is probably about \$500,000 to \$550,000 of one-time expense, so to speak, that would go through the insurance this year and we should not have that next year. As we've been reporting for some months now, the \$700,000 severance account has been fully expended, and we have through the end of January spent about \$1,056,000 compared to the same time a year ago of \$271,000. We have had about 35 retirements through the end of January this year compared to ten a year ago. As you saw in the forecast material a couple of weeks ago, we are still projecting that we will have 11 additional retirements this year, none of that has transpired in the past few weeks, so we'll see as we approach the year end, and hopefully the retirements will be somewhat less than anticipated. But right now

that is what department heads are forecasting. Our revenues for 2013 are tracking somewhat lower than a year ago. Our school chargeback number would appear, if you look in the material, about \$1,156,000 lower than a year ago, but you do need to remember that a year ago we had a chargeback for \$432,000, which was the book loan payment. This year we do not have a book loan payment in 2013. On work being done at schools, we're about \$700,000 behind. We believe that's completely just a timing thing and our forecast is continuing to hold fast there. We also had some recycling with different accounting this year versus last year. Our auto registrations through the end of January were about \$313,000 more than last year, and we are tracking very well to the full year budget. In fact, right at the moment we're projecting a surplus for this year of about \$350,000 in auto registrations, and there will be another forecast in about two weeks. But overall both from an expenditure and a revenue point of view, we are tracking the budget and hoping the winter weather is done and might begin to manifest itself a little bit in our forecast as well.

Alderman O'Neil stated thank you, Mr. Chairman. Bill, from looking quickly at the 2012 severance, did we have about \$700,000 in 2012? Am I reading that right? I am on page 5.5.

Mr. Sanders replied I'm thinking we did, yes.

Alderman O'Neil asked and that's how we came up with a similar number as a reference?

Mr. Sanders replied this year, yes.

Alderman O'Neil asked did we have a little bit of a surplus in that?

Mr. Sanders replied yes. I'm going to guess right now, but we probably had about \$250,000 to \$300,000 of surplus a year ago.

Alderman O'Neil asked so a year ago we only spent what?

Mr. Sanders replied probably a half million dollars, give or take, maybe a little less, \$450,000.

Alderman O'Neil stated you referenced there were ten retirements in the same six-month time period. Do you happen to know off the top of your head what that number is for the year?

Mr. Sanders replied for this year it's been 35 retirements.

Alderman O'Neil asked how about going back in 2012.

Mr. Sanders replied it was ten.

Alderman O'Neil stated that was for the entire fiscal year.

Mr. Sanders stated that was for the seven months through January.

Alderman O'Neil asked do you happen to know what it was?

Mr. Sanders replied I do not. I'll have somebody get that number for us. It wasn't significantly higher than the ten, I'm going to guess. Maybe it was 12 to 15 or something like that like.

Alderman O'Neil stated thank you, Mr. Chairman.

Alderman Arnold stated thank you very much, Mr. Chairman. Bill, I know I've asked this question before but help me out again, if you wouldn't mind. In this budget year the \$700,000 that was in the severance reserve having been expended, from where does the money come to cover additional severance?

Mr. Sanders replied it will have to come out of surpluses that the departments generate or we'll have to take it out of contingency. And in the forecast letter that we give you each month, we don't identify exactly where it is, but we show the larger shortfall and it's covered by contingency essentially. That is kind of the last door. Hopefully the winter is going to be kind to us and the Highway Department and the parks department will have some surpluses that would be available to do that.

Alderman Arnold stated I'll keep my fingers crossed and hopefully we'll leave it at that. Thank you very much. Thank you, Mr. Chairman.

*On motion of Alderman O'Neil, duly seconded by Alderman Shaw, it was voted to accept this item.*

6. Discussion regarding the City's Revolving Loan Fund.

*On motion of Alderman O'Neil, duly seconded by Alderman Corriveau, it was voted to discuss this item.*

Mr. Sanders stated this is the first time we've come forward to the committee about revolving loans, and Ms. Wickens and her department have done a yomen's job of pulling information together. The responsibility for the revolving loan fund

was moved to the Finance Department in December of 2012, and we have put together a schedule of where we stand today, and Sharon is going to walk you through it. I just wanted to make a couple of comments about it. First off, we have not disclosed the names of the various note holders, those who owe us money for the moment, because we're still in the process of going over the 21 loans that are out there. Some are completely current and are paying every month, some have had understandings with the prior director about what the payment due dates would be and there was some forbearance activity that had been given, as we understand it, and Ms. Wickens is meeting with all of the loan holders that are in that situation. We want to make sure that we understand what their understanding is of their loan repayment, and before we say that someone is late or in default, we just want to be sure that we know publicly who they are. Sharon just had a couple of comments that she was going to go through just so you understood what we had done, and then we would answer any questions that you might have.

Ms. Sharon Wickens, Assistant Finance Director, stated the revolving loans have been moved to the Finance Department and we will be reporting on them every month just like we do the trade receivables so that you can see what the activity has been, if there has been a lack of activity, but we are trying to go through each file to make sure that they're well documented, a payment date is mutually understood, that there has been a forbearance, and if there is no documentation on that forbearance, that we have it in writing, the promissory note is being adhered to, whatever they signed, and we've had some success. If you look at the handout that I gave you, loans one through six are current, there are no issues. I really haven't reached out to these particular borrowers only because they seem to be performing well, and I want to target the people who are having some issues. Loans seven through 11 I've met with each one of those borrowers in some type of arrangement for payback has come back to us. A couple of them are more detailed than others based on cash flow and what they can do. We've had some discussions

with the borrowers that we have met with to try to standardize payments. Right now payments are going out, it could be every day of the month, and we'd rather have the payments due on the 1<sup>st</sup> or the 15<sup>th</sup>; that way we can track them much better. Loans 12 through 14 I've reached out to but yet to meet with them. I expect that to occur probably in the next week to two weeks, and loans 15 through 21, none of those are in business any longer. They have been referred to the Solicitor's Office, which the only one I would caution is loan 16. I talked with the Solicitor's Office today and they are doing some work on it because they're saying that it wasn't referred to them so there may be some question there, so we have to go through the file. Loans 20 and 21, we've actually received bankruptcy papers; there is no recourse and the Solicitor's Office is recommending write off, which would be the letter that I've attached to this handout.

Alderman Arnold stated thank you very much, Mr. Chairman. Sharon, thank you for this and Bill also. Can the committee expect an update like this as an item on the agenda moving forward?

Ms. Wickens replied every month, just like you have the trade receivables from Lisa, you'll get these loans.

Alderman Arnold asked this is separate because it is brand new?

Ms. Wickens replied yes.

Alderman Arnold stated thank you very much, and thank you for the information.

Alderman O'Neil asked Sharon, have you reached a conclusion at all of what we can do differently in approving these going forward or is it too early in trying to get your arms around it?

Mr. Sanders replied it's a little bit early for us to say for certain. At the moment we are trying to get the financial management of the loans straightened out. There is a revolving loan committee that is identified within the City procedures. That committee has pretty much become defunct, to be blunt. There are about nine slots on it and only two are still active and they are done on June 1<sup>st</sup>. In the past the revolving loan funds have been processed through this revolving loan committee, and I'm not aware that at any time has any of it come to the aldermen for their review or approval. I think as we go forward looking at the loans, I think an appropriate question, and we would ask this maybe a month from now or whatever with our next report, we're not 100% clear what the City's objectives were in extending the loans other than the fact that I presume the businesses need it, needed the financing in some way, but what the City's take-away was on it, it's not clear, and certainly with the large level of delinquencies, there are also loans that the Manchester Development Corporation that have a similar picture if you looked at them. Obviously the economy has been very bad for the last three years, and I wouldn't underestimate how that's affected a number of businesses. That is why if there's been a work-out arrangement, we're inclined to bring that back to this committee for your approval. If that makes it to you, then we would have a recommendation on whether we agreed with them or not. The money that was used here is not general fund money. These write offs are not going against the general fund; this goes back to a HUD grant that was extended to the City many years ago. There have been many successful loans that have been made and then repaid over those years, and we actually have a fund balance in this particular account to which these write offs would be applied. That fund balance is about \$500,000 today. I really haven't answered your question. As we work through the process and what the City is trying to achieve with it beyond just a financial return, I think MDC will probably struggle with that a little bit as well. Are we a lender of last resort or do we have some other goal that we want to achieve by all

of this. And obviously for it to be a robust ongoing funding, it needs to have... High risk loans are not often good loans.

Alderman O'Neil asked Bill, now that you're kind of carrying the ball with this, would it put a burden on your staff to at least get some history, just what has gone on? I'm please to hear about a lot of the successes, the positive balance, but just some history maybe. I suppose with the good stories you can use names and what the items were used for. I'm going to have to imagine as part of the revolving loan committee approving it there has to be some application process.

Mr. Sanders responded that is my understanding. We have been working towards getting those files.

Alderman O'Neil stated we will start a very important process tonight with the City and School District operating budget, but if there is an opportunity at some point to start putting this together so that we can try to get our arms around it. I appreciate your comments, my words not yours, there are probably many success stories in using this and I'm pleased that we may be able to work some of these out, that six of them are doing okay, another five are being worked out, so we're talking about a very, very small number.

Mr. Sanders added and we're trying to work with whatever the understandings were that the various payees had. We're not looking to question them, we don't want them to default, we don't want to pursue them in that way. We propose to work these out and we're hopeful.

Alderman O'Neil stated whenever time allows, you can put a little bit together and just get back to us when you have a chance. That would be appreciated certainly by me. Thank you.

Mr. Sanders stated most definitely.

Alderman Corriveau stated question for the city solicitor. The two loans that were granted bankruptcy protection; did the City file appearances in bankruptcy court as a creditor and we were just too far down the list to recoup anything?

Mr. Arnold replied with respect to the first business on the list; we were actually in the process of collecting that loan when they filed bankruptcy. What I mean by in the process of collecting, we had actually filed a writ and gotten a lien, and yes, we were involved in the bankruptcy. With the second one, off the top of my head, am not real sure. I know that in that second one the LLC itself had no assets to collect against. There was a personal guarantee by a guarantor who declared bankruptcy. I don't know what our actual involvement in the bankruptcy process was other than to note that we were obviously aware of it.

Alderman Corriveau stated thank you, Tom. A question regarding the other five loans, which I guess have been forwarded to your office. We heard testimony that these five businesses are out of business. Have any of them filed for bankruptcy yet?

Mr. Arnold replied with the exception of the one that, I don't want to say it wasn't referred to our office, when I spoke to the attorneys in our office, they were not familiar with it, so I couldn't update you. With respect to the remainder, I know that two of them, I believe, the principals in the businesses filed bankruptcy. One wasn't a corporation, the other was a LLC, so of course once they became assetless, we were looking at personal guarantees that were given and the principals, as I say, were in bankruptcy. One of the other ones we have a mortgage that we're looking at, so we're following up on those. But to answer

your question in short, alderman, no, not all of them involve bankruptcies. Some of them just went out of business and now appear to be assetless.

Alderman Corriveau asked Tom, can you explain to the committee some of the tools in our arsenal you have to help recoup any of this money? I assume instituting liens against them, obviously participating in the bankruptcy process, if you could illuminate the committee on some of your strategies and how we recoup this money. And the only reason I ask is that this is a revolving loan fund, so what we lose we theoretically don't get back.

Mr. Arnold added it's money we can't loan out again, alderman.

Alderman Corriveau stated that's right. What strategies or procedures does your office undertake, I'm not asking for a specific example in this case, but what are some of our strategies?

Mr. Arnold replied generally we take a look at the type of business involved, whether it is a sole proprietorship, a corporation or LLC, some other type of limited liability organization, so to speak. We then look to see what types of assets may be present to be collected against. Obviously with a corporation or a LLC, to use the two that people are familiar with, if the organization itself has no assets there is nothing to collect, and in addition to the notes, signed by the corporation or the LLCs themselves, the City has gotten personal guarantees from a principal in the business, and if that is the case, we then look at the principal to see if they have assets we can collect against and go through a similar analysis. If the principal doesn't have assets, again, it doesn't make too much sense to expend resources and time and fees to try and collect. But if there are assets, we will then attempt to pursue them through the legal process by filing suit and following up and getting a judgment and trying our best to collect the funds.

Alderman Corriveau stated final follow up for Mr. Sanders. Bill, you mentioned the revolving loan committee has been essentially, I think you used the term defunct, and I know you're very early on in this process, but do you think part of the issue here that we're looking at these businesses folding and filing for bankruptcy protection, other than the fact that it is a bad economy, might oversight have been an issue or is this a committee that the aldermen really have to be more assertive in putting active members on who are going to participate on that board or might that be a combination of issues? For example, if the fact that the committee is essentially defunct now, would breathing new life in this committee make any difference going forward or is the committee really unnecessary?

Mr. Sanders replied I don't say this in criticism of committees or whatever, but there's a fair amount of money here. The individuals who have the most interest in what is done with the City's money are the aldermen, and I believe I can say this without fear of being wrong, is that none of these loans were ever approved by the aldermen, none of these forbearances were ever approved by the aldermen, none of these agreements on different payments. I can't entirely explain that honestly. I don't think it's good to have committees established for the sole purpose of lending money without accountability to the aldermen, and the committee hasn't existed for some period of time so I don't know. I think it could come to this committee and to the board, and like all other loans or paper that the City takes, that the aldermen see all the past due accounts of numbers that are much smaller than these every month and they approve every single write off and they question the solicitor on what he's done or how things stand. My recommendation is that the aldermen, this committee, should hold some level of oversight and responsibility for how it is done. I'm not opposed to committees, but it's easy to approve loans; it's harder to approve write offs.

Alderman Corriveau stated one final question to the city solicitor. I assume the revolving loan committee is a creature of ordinance. If we were to follow Mr. Sanders' recommendation and obliterate or get rid of this committee, are we allowed to do that under the charter or is this under ordinance, is this under the charter; can this committee be given oversight over these loans without some sort of charter change or can this just be done by ordinance?

Mr. Arnold replied alderman, I apologize. I don't know the answer to that question off the top of my head. I would have to research the background. The revolving loan committee had been in existence for some time when I first became involved with it a number of years ago. The revolving loan committee actually had outside counsel prior to the City Solicitor's Office getting involved. I would have to research that answer for you. I don't know off the top of my head.

Alderman Corriveau stated it sounds like this is going to be something that may be coming forward in the next month or two anyway. Maybe if the city solicitor can follow-up on that and Mr. Sanders can put a recommendation in writing together for us after he does his research, maybe that is a good way to move forward.

Alderman O'Neil stated it might make some sense that we, maybe just working with the city clerk, research this a little bit, but I think the CIP committee does some other HUD type loans, and it might be appropriate that that committee conducts the review and approval of the loans subject to the full board. I don't think they have the power just to approve, but that maybe this committee then reviews that this is the particular fund at the moment, but there are some others, I don't know how many others, some section 108, there have been some loans through community development block grants, and I'm sure I'm missing some that maybe we should have the Committee on Accounts, Enrollment and Revenue Administration being the quasi auditing committee of the board, maybe just looks

at it to make sure that we're checking in and looking at those that everyone is in compliance. I just throw that out and maybe the Finance Department can work with the Solicitor's Office and the city clerk just to research that and report back to us at our next meeting.

Chairman Pro Tem Long stated that sounds good. I have a couple of questions. The payment of one month; does this committee need to take action on that or is that something you will negotiate yourself with them?

Mr. Sanders replied we were going to bring back all of the loan amendments that we have to get approved to this committee or to CIP, as the alderman mentioned. We'll get that procedure sorted out in the month, but yes, we think the board should approve any changes to these loans.

Chairman Pro Tem Long stated very good. And just for my clarification; are these the loans vetted by the MDC or there is another loan committee?

Mr. Sanders replied there's another portfolio of loans that are MDC loans. That's correct.

Chairman Pro Tem Long stated okay. Do you know what is the remaining amount available to be loaned?

Mr. Sanders replied right now we have a fund balance of about a half million dollars. After these write offs we'll be writing off, give or take \$55,000, and if we have to write off everything from loan 15 on, that would be a significant number. It could be a few hundred thousand dollars of that fund balance could disappear. So until we complete this I would hesitant to bring forward any additional loans.

Chairman Pro Tem Long stated very good. Mr. Solicitor, if you could give us the information at our next BMA meeting, that I'm assuming this will go forward to, Under the Veil to be sure that it was granted bankruptcy protection. What is due at this next committee's meeting is the revolving loan committee whether it is by ordinance or charter. I believe that is it.

Mr. Sanders stated we need a motion to approve the write offs.

*On motion of Alderman O'Neil, duly seconded by Alderman Shaw, it was voted to approve the write offs outlined in this communication.*

*On motion of Alderman O'Neil, duly seconded by Alderman Shaw, it was voted to accept this communication.*

## **TABLED ITEMS**

7. Report of the Committee on Accounts, Enrollment and Revenue Administration:

The Committee on Accounts, Enrollment and Revenue Administration respectfully recommends, after due and careful consideration, that the AMR Ambulance Contract audit, submitted by the Independent City Auditor be accepted.

*(Unanimous vote)*

*(Note: An addendum received on 1/10/2013 is attached. Referred back to the on Committee on Accounts, Enrollment and Revenue Administration by the Board of Mayor and Aldermen on 12/4/2012.)*

8. Communication from Alex Walker, General Counsel for Catholic Medical Center, regarding assessment and taxation of hospitals.  
*(Note: Tabled 9/18/2012; Communication from Richard Elwell, Senior Vice President and Chief Financial Officer of Elliot Health System is attached.)*

9. Communication from Kevin Buckley, Independent City Auditor, submitting an audit of the Office of the City Clerk, Business License and Enforcement Division.  
*(Tabled 10/21/2008. Retabled 2/22/2010 until the implementation of new software is completed.) On file for viewing with Office of the City Clerk, One City Hall Plaza.*

Items 7-9 were not removed from the table.

*There being no further business, on motion of Alderman O'Neil, duly seconded by Alderman Shaw, it was voted to adjourn.*

A True Record. Attest.



Clerk of Committee