

MANAGEMENT AND FINANCE POLICY COMMITTEE**WEBEX**

Members Present: Council Member David Gruber – Chair, Council Member Marcano – Vice Chair, Council Member Gardner – Member

Others Present: Mayor Mike Coffman, Council Member Berzins, R. Venegas, N Freed, T. Velasquez, G. Hays, S. Newman, W. Sommer, K. Stuart, H. Hernandez, T. Joyce, R. Allen, D. Brotzman, B. Fillinger, A. Jamison, M. Crawford, R. Peterson, J. Prosser, C. Dancy, D. Hudson, B. Vander Wall, C. Bright, W. Douglas, E. Dauer, J. Andrews, and T. Hoyle

INTRODUCTIONS AND MINUTES

October 17, 2020 minutes were approved.

CONSENT ITEMS

October of 2020 was 0.6 percent lower than October of 2019. G. Hays noted it was flat and was not bad news versus the Leeds School of Business projection.

Committee Discussion

Council Member (CM) Gruber: Going back to the projection. Has Leeds School of Business done any updates based on this 2nd wave for Colorado?

G. Hays: Nothing that they have taken seriously. There has been some discussion on some things. We have rather meet our bed for the year of revenue projections and so we're just kind of watching versus that. We've been significantly better especially in the 3rd Qtr. and flat in the 4th Qtr. which is good news for us.

CM Gardner: Greg, I remember from CABC days when you talked about the shorter shopping season between Thanksgiving and Christmas and the impact of that. Is that impacted on the low end? Or is it generally higher because there's people are trying to fit more shopping into a shorter period.

G. Hays: It depends. So that's going to happen in December. It really depends on when Black Friday is in November. Right now, I will tell you this that it's going to be a different year than any other year. I don't think you're going to be able to track that because all the spending is going on online. In the past it was about everybody at midnight going shopping and trying to get the big deals in the stores. None of that's going to happen this year. So, I can't tell you how that's going to effect it except for everybody's going to go online to get their deals. And some Black Friday deals are going on right now which will affect the December sales.

Outcome

The Committee thanked staff.

Follow-up Action

No follow-up needed.

RESOLUTION TO PROVIDE INFORMATION RAISE AWARENESS OF CREDITS TO LOW AND MODERATE-WAGE EARNERS LIVING IN AURORA

Summary of Issue and Discussion

Mayor Coffman provided an overview of the proposed resolution. The proposed resolution would provide for implementing a public information campaign within the 2021 budget or in a supplemental appropriation to communicate information to low- and moderate-income families to raise awareness of the earned income tax credit programs when they file their income tax returns.

Committee Discussion

CM Gruber: I don't recognize that the Mayor is online. Do we have anybody who can speak to this? The draft is significantly different than the last draft. It seems the asks are relatively small and more of an advertising campaign. Terri, do you see a cost in any of that?

T. Velasquez: No. I did ask Kim Stuart to be on in case she had anything to add about what they did previously and how this might fit into that.

K. Stuart: I am on and I can. We have worked frequently with Piton Foundation earned income tax credits. But it sounded like we wanted to do a little bit more program assistance. So, we'll likely have to work with Jessica Prosser and maybe Andrea and some others to determine what that would look like. However, we're happy to promote it as we always have on our news show and through the website and all of other social media channels. We certainly could push out information that's on translated materials to make sure we're reaching all of our population, also make them aware of how that tax credit would affect them.

Mayor Coffman: Sorry, my internet was down and so I had to call in. What I found in my first approach and certainly listening to some of the testimony during the minimum wage hike debate and discussion, one person had talked about food and security and another talked about healthcare. I thought about all the programs that they're eligible for that's being left on the table which people aren't utilizing. So, my first attempt at this was to reach over to Adams and Arapahoe County to see if I could get their cooperation to work jointly with the City of Aurora in taking a more aggressive approach to low income workers at their worksite. In helping them navigate these programs and to sign up for the snap program, food assistance or Medicaid, or any of the other private sector programs. We got some push back saying we can but we're doing a great job, so I took a different direction. Some of the programs they don't do, is programs such as the earned income tax credit programs like the childcare tax credit or the one child independent care tax credit. When you think about the dollars in these programs, the complexity isn't that bad. But I think people need to be aware of the programs on earned income tax credits. Unfortunately, if you're just an individual or a married couple it's not that much. But, if you have one qualifying child it comes to \$3,618, and two children \$5,980, and three at \$6,728. Therefore, the income eligible for three children would be \$51,464 and joint filers are \$57,414. I think there's a lot of people that are eligible for this childcare tax programs and it's refundable. So that means if you don't have a tax liability it equates to you don't get a check back and same with a child tax credit. The one child independent tax credit is a little different. This one is not refundable whereas the child tax credit is refundable up to \$2,000 per child. Therefore, what I would like to see that we do once a year before tax time is do a public information campaign to encourage people to apply and to help explain the programs. We've done this before as the City for a lot of different programs. Apparently, we were heavily involved in Census. Encouraging people to apply for the Census program. So, I think this would be positive for residents of the City of Aurora

and really helpful to the bottom line that their aware of the programs and explain how they can navigate and profit and become eligible.

CM Gruber: Thank you Mayor. Kim, going back to what was said before as far as the impact on the Communications department and based on what the Mayor said, are there any changes on what your opinion was?

K. Stuart: No, we'll just need to get a little bit more information to add to what we've done in the past. It may very much require assistance from the counties if we're going to talk about other services and eligibility earned income tax credit. No problem to help promote that as we did with the Census. We were absolutely forbidden from helping people with the forms. That really was an encouragement of what the value is for folks to participate. So, I do see some similarities there, but we absolutely can help promote that and try to get the word out to all of our residents.

CM Gruber: Okay, so again your work is for the City of Aurora of Colorado to provide information to raise awareness for low- and moderate-income families living in Aurora to encourage them to apply for the earned income tax credit. And the second one, the City Council asked City staff to address funding for staff to implement a public information campaign. So, Kim what I'm hearing is that both of those are within scope and you can absorb this. I also support this.

CM Gardner: Do we know how many people are qualified for the earned income tax credit? I guess there's not really an answer. But what's going to be the cost to the City? Because this item does have City Council asking staff to address funding within the current budget proposal or in a supplemental appropriation. So that implies that there's a cost to the City. I don't know if we know that either.

CM Gruber: Let's read that whole sentence. The City Council asked the City staff to address funding for staff to implement a public information campaign within the 2021 budget proposal or a supplemental appropriation. But I think what we just heard from Kim Stuart was that they would be able to absorb this without additional funds. Kim did I hear correctly?

K. Stuart: Yes. However, I want to put one thing out there. It depends on what the expectation is on the public information campaign. Therefore, certain means of communication does have its price tag such as advertising and TV and the radio. If we're going that route, then there's a cost. But, if we're talking about using all of the available City communication tools such as Channel 8, social media website, translation of materials, and pushing things out as we have with other programs that would fall squarely within our area of expertise and the ability to do it as long as we're not adding paid marketing and advertising. There's no cost.

Mayor: And this certainly would be my intent. You know as we get into it and after a few years we'll have experience. I think the City has within the existing resources in terms of pushing information out. Therefore, that's certainly the way I would like to start.

CM Gruber: CM Gardner does that address your concern?

CM Gardner: Yes. It sounds like we're just going to use our existing channels. We're not going to be doing things like paid advertising. That was essentially my question because there's obviously always a cost for that.

CM Marcano: That's also one of the questions I had, but I do want to add that if we're able to somehow gather information on how many folks are eligible for the EITC or child tax credit in the City of Aurora that would be really great. I think it's important to compare that to how many folks are eligible but then don't claim those credits. It would be good information to have. I'm also supportive of this using existing resources. I think it's the very least we can do.

CM Gruber: Hearing that it sounds like we're unanimous in supporting moving this forward to Study Session. Thank you, Mayor and Kim for the information that you provided.

Outcome

The Committee recommended this item be moved forward to Study Session.

Follow-up Action

Staff will forward this item to Study Session.

PUBLIC DEFENDER POSITION FOR VETERAN'S COURT

This was brought forward to the Management and Finance Committee (M&F) for discussion regarding a veteran's court position. Doug Wilson, Chief Public Defender gave a brief overview about the staffing issue.

Committee Discussion

CM Gruber: I have spoken with Judge Day about this in general terms. I do understand your point about having to be in two courtrooms at the same time and you need two lawyers. But the judge did say the amount of cases in the first few months will be less than 2 or 3 hours a week. Is that what you understand as well?

D. Wilson: It's certainly my understanding CM Gruber, as to the court time. Yes. The issue is that any time you do a specialty court it's not the courtroom time that eats up the lawyer's time. When I was state public defender, I was involved in helping setup the first Veteran's court in Colorado Springs and it's the review time. The staffing time working with the provider time that becomes less of an advocate role and more of a lawyer/social worker type of role. So, I am certainly not going to sit here and tell you that on January 5th we're going to have 26 people and it's going to be an intensive representation. What I am going to tell you that as it builds there's a small window of time in which to hire lawyers. Because they all take the bar in July and we typically hire entry lawyers. They just got their bar results in October. So, it's like salmon season. I got a bunch of salmon running upstream right now. But if we wait until July, I won't have the ability to get the people hired and we're going to watch the case load increase from starting in January through the spring if that makes sense.

G. Hays: The position that's being held is about \$86,000 a onetime hold for 2021. Therefore, it's in our pro forma in 2022 and beyond. We have taken away the budget for 2021. So, if you want to do this it would take a supplemental.

CM Gruber: I understand that. The other question I have. Could we use an outside attorney for this? If it's only going to be 2 to 3 hours, and I understand the out of court work as well. So, could this be

outsourced for some amount of time until we have a better handle on the workload and a better handle on what our budget will look like in 2021?

D. Wilson: Sure. After all, the reality is the Courts are going to have to do something if it's not us. He is going to have to outsource. The problem is going to be this. They are going to be our clients. So, you're not going to outsource for the criminal representation. So, let's just take a case. Some veteran is charged with a trespass because he's homeless. We get the case and it's determined that he's eligible for the armed forces treatment court. We would then have to hand that off to another lawyer outside of our office. If it's successful that's great, if not it's going to get handed back to us. So, we now changed lawyers on the vet three times which is not the best use of attorney client relationship obviously. So, I think the judge and I've talked about it. He's going to have to outsource if we don't do it. Is that at an hourly rate? That's more expensive than a salary position. One of the reasons Aurora has a public defender system and one of the reasons the State of Colorado has a public defender system is because it is more efficient and more cost-effective of in-house staff lawyers. But there's nothing that keeps the court from doing outsourcing. I just don't know how that looks because it would not be under the Courts and I assume not under our office.

CM Gruber: I understand. Are there questions from Council Members?

CM Gardner: So, to clarify. We don't really know yet what the case load is going to be. Did I hear that correctly?

D. Wilson: Correct. What we know from the snapshot that the Court and the Probation department took when this discussion first started there were 26 potential veterans that could have come into the court at that particular time. But the protocols are still in the works as to who, what types of cases and what type of behavioral health issues would be available to go through this particular court. That's going to go on. We meet every month and we're still ironing that out. But it's going to go online in January. So, I can't tell you if it's going to be 10, 20, or 30 as we are walking through the process of admission and representation by our office.

CM Gardner: Greg, I understand it's not in the 2021 budget, but would we have to make adjustments somewhere else? So where are we at from that perspective.

G. Hays: From a budget balancing perspective. If you want to go forward with this then we would need a supplemental. I also would say that \$80,000 doesn't kill the General Fund so, there's your two sides of coin. Also, I can't tell you that we are going to be meeting our revenue budget in 2021. I know I'm not being much help. But if your wanting some assurance that we're going to be able to afford it \$80,000 on a \$400-million-dollar budget isn't much. But I can't say we are for sure going to beat our 2021 projection.

CM Gruber: So, here's my recommendation and we did this at our last meeting. Right now, it seems to me we don't know what the case will be. We don't know what our numbers are going into January and February. Given the fact that we just had the discussion about Black Friday and the shopping, I am personally reluctant right now to offer up another \$80,000 even though I very much appreciate the need. What I am willing to do is to say that this is a priority of M&F but then to move it to the City Manager. Because at our last meeting, Roberto gave a good description as to the unwinding process that the City will go through based on revenue increases. Therefore, and Roberto, I'm going to

paraphrase what I thought I heard you say. As the City begins to get healthy, the City will look at the furlough days, frozen billets and draft cuts that have been made as a result of COVID. They will unwind those as the funds are made available. I know that this is an approved billet and it's an unfunded approved billet. I do think we could agree that this is important. But also, that the City Manager should put this in with the other requirements as they begin to review funding. Therefore, I'm not willing at this time to say that furlough days should extend for any longer that they absolutely have to so that we can support this. I believe ending furlough days and getting our employees their salaries is our top priority as we begin to get healthy. Understanding that this is an important requirement. Roberto, I paraphrase you. Did you want to mention anything?

R. Venegas: I will say that we want to look at these things in totality. There are some priorities that are moving forward. This one being one of them. But also, the Mayor's military pay differential. We've got a lot of different things that are moving forward that we'll want to look at this comprehensively. In addition to some of the revenue projections and what we're seeing in the next few months. As I mentioned before potential shutdowns and if that impacts our sales tax collections. We want a little bit of that dust to settle to be able to look at totality at all of these requests for a Spring Supplemental. So, Council can review them as a whole to determine what they want to prioritize rather than one offs. Where they might say if we had known that there was another priority before. At least we know the Gallagher passed so that helps us with that revenue protection. But if we had known that sales tax was going to continue to decline for the rest of the 4th quarter and into 2021, then maybe we wouldn't have made those decisions. So, it's an attempt to be more comprehensive and put this in the priorities. Understanding that it is a priority for them and the Management and Finance Committee and probably many of other Council Members. But to be able to look at that across the board with all the other things that are coming through along with the cuts that we made in the budget and whether we want to restore any of those moving forward. I hope that clarifies. I didn't want to repeat what you were saying too much. I wanted to amplify it a little bit in terms of trying to be more comprehensive and Council being able to assess what they want to do.

CM Gruber: What I would recommend then is that the Management and Finance Committee moves this forward as a priority of the Committee. We move it forward to go into the list of requirements that the City Manager will use as our chief executive in vetting how we turn the City back on once our revenues come in. Doug, do you understand that and does that make sense?

D. Wilson: Yes sir.

CM Gruber: So, having that as a recommendation to the other Council Members. Do you approve?

CM Marcano and CM Gardner agreed.

Outcome

The Committee recommended to move this forward with the understanding that it will go into the funding process to be prioritized by the City Manager in the amended budget to bring forward for consideration in the Spring Supplemental budget process.

Follow-up Action

To be prioritized by the City Manager in the amended budget and brought forward for consideration in the Spring Supplemental budget process.

DISSOLUTION OF THE STERLING HILLS METROPOLITAN DISTRICT

The Service Plan for the Sterling Hills Metropolitan District was originally approved by Council in 1994. This was one of the early Service Plans approved in the city, and as such, had limited scope and authority especially related to maintenance of improvements. The Board of Directors has recently passed a resolution to dissolve the District as there is no longer a need for the District to exist. Sterling Hills Metropolitan District is requesting consideration of resolution consenting to the dissolution.

Sterling Hills Metropolitan District has fulfilled its purposes set at the time of organization to install and finance public improvements. There are no related metropolitan districts, and the District is no longer responsible for operating or maintaining any public improvements or facilities. Any public improvements not already dedicated to the City are being maintained by the community Homeowner's Association. As of December 1, 2020, the District will have no outstanding debt or financial obligations beyond those associated with "winding up." The Board of Directors of the Sterling Hills Metropolitan District respectfully requests:

1. Prompt placement on an upcoming Council agenda for the proposed District dissolution to allow the District to meet year-end financial closure; and,
2. Council's consideration of a resolution consenting to the dissolution.

Committee Discussion

There were no questions asked.

The Committee recommended that this item is moved forward unanimously.

Outcome

The Committee recommended that the item is moved forward to Study Session.

Follow-up Action

Staff will forward the item to Study Session.

REVIEW OF 2021 APPROVED ANNUAL AUDIT PLAN

Wayne Sommer, Internal Audit Manager, presented the approved 2021 annual audit plan to the Audit Committee for their review and affirmation.

The 2021 annual audit plan was developed using a risk-based approach that included a citywide survey and interviews with key management personnel. Internal Audit applied their professional judgement, experience, and knowledge of city activities in selecting engagements in those areas in which they believed they could add value. Conducting the risk assessment was challenging due to the obstacles resulting from the pandemic, but Internal Audit believes they were able to conduct an adequate assessment.

City management is responsible for identifying and managing risks in the City. Internal audit provides an independent review of the policies, processes, and controls in place to manage and mitigate risk to acceptable levels. The City Manager approves the audit plan. The M&F Committee's

role is to affirm the approved audit plan. The Committee can request changes through the addition of engagements or objectives. These are subject to review and approval by the City Manager.

The Internal Audit Manager informed the Committee of risk areas in which no engagements were planned. Those areas are either satisfactorily being addressed by other means with Internal Audit staying in contact with those responsible to monitor activities or the areas are new, and an audit would be premature or of little value.

The list of engagements and projects to be pursued in 2021 include:

- Engagements carried forward from 2020
- Property and Evidence Chain of Custody Audit for the Commission on Accreditation of Law Enforcement Agencies (CALEA) Accreditation
- Vice and Narcotics Financial Audit
- Marijuana Enforcement Processes
- Purchasing Card Transaction Monitoring
- Civil Service Hiring Process Review
- Aurora Fire and Rescue (AFR) Follow-on Culture Survey
- Succession Planning Assessment
- Payroll and Human Resources Select Process Reviews
- Planning Department Culture Follow-Up Assessment
- Assessment of Existing Audit Software

The Internal Audit Manager also presented the 2021 Police Auditor approved audit plan. This plan is for the new Police Auditor approved by City Council for 2021. The audit plan was developed in collaboration with the City Manager and the Chief of Police. Engagements included in the Police Auditor audit plan include:

- Colorado Open Records Act (CORA) / Colorado Criminal Justice Records Act (CCJRA) Efficiency and Effectiveness Review
- K-9 Unit Review (Part 2) Operational and Compliance Review
- Crisis Response Team (CRT) Program Review
- Senate Bill 217 Compliance Review

Other engagements that may be pursued—time and resources allowing—include:

- Complaint Process Review
- Use of Force Operational and Compliance Review

The Internal Audit Manager informed the Committee of a request submitted to the City Attorney's office to clarify those areas of the City over which it had a responsibility to perform a risk assessment and possibly an audit. The City Attorney's Office agreed to provide recommended language to the Committee and a suggested way forward. The Committee accepted the offer. The matter will be reviewed at a future meeting.

Finally, in accordance with Institute for Internal Auditors Standard 1110, the Internal Audit Manager affirmed the Office's organizational independence for the year.

Committee Discussion

CM Gardner: On Page 3, under Risk Observations. It said the City has not established a formal organizational risk appetite. Is that something that you would like to see? I know risk assessment is kind of the buzz word in any organization right now. And so, I'm just curious is that something that you think the City should be working towards developing.

W. Sommer: It is something we would like to get to. In the past before COVID hit, we were actually reviewing our internal audit standards and establishing a good risk environment in which people are aware of what risk is and how they go about assessing and managing it. It's a goal that we have wanted to get to for quite a while. We've done it in baby steps and in the risk assessment we've introduced the concepts of risk measurement and impact. We would ultimately like to get to a point where we could assist the City in developing a true risk profile. We're just not quite there yet, but we would like to get there.

CM Gardner: I'm guessing that each department has various risk assessments they maintain. Information Technology probably has quite a few. And once we're able to develop our kind of overall risk tolerance appetite or whatever, then the Internal Audit department could basically audit those risk assessments to ensure that we're properly identifying and mitigating risk that each department is identified.

W. Sommer: That is true. We would also apply those risk tolerances in helping us evaluate the risk areas within that particular department. We think most of the departments and, in fact probably safely to say, almost all the departments are aware of risks within their department. Whether they have the terminology that we would apply or a process to identify them consciously, I think may be another matter. But that's something that we would get to through developing an overall risk profile for the City.

CM Gardner: Okay. My last question is related to these Carryforward Engagements. The Economic Development Jobs Incentives tracking. I know there was lot of interest on this Committee for that. So when its listed in 2nd Quarter, does this mean you're expecting to finish it by the 2nd quarter or you would start in the 2nd Quarter? Can you give me a little idea of the timeframe on that one?

W. Sommer: That engagement is active right now and is moving forward. I think in terms of our audit program we're roughly about halfway through and beginning to wind down on some of the field work on that engagement. That is something that we would certainly continue into 2021 into the 1st Quarter and try to get that done as soon as possible before we move on to any of the other items.

CM Gruber: Wayne when you had mentioned a couple of responsibilities that the audit committee does not have an ordinance or in Charter. One of those of course, is the ability to look at the Commissions. Would you recommend that Council bring that forward and create an ordinance to give authority to look at those outside organizations?

W. Sommer: Well it depends on how far you would like us to be able to reach within the City. We do have limitations based upon the way the Charter is written. That's part of the reason that we asked the attorney for this opinion in the first place because some of the terms were unclear and the limitations were unclear. Any clarity that the Committee and the Council are willing to provide are most appreciated by us. Our biggest fear was that something would happen, and we didn't look at it, and someone would say, "Where was Internal Audit? Why weren't they taking a look at it?" And it may

have been because we just didn't know we were supposed to or have the authority to go in there and take a look at it. So, anything that could be offered there would be appreciated.

CM Gruber: So, let me talk to the Committee then because I agree with that. I would be surprised if it was ever anybody's intent that our Internal Audit capability would be limited in any parts of the city. The ideal of having an audit organization that's external to the City Manager is to do exactly that. Therefore, we're not going to be able to do it by the end of the year the calendar years, which means that the next Management and Finance Committee would go forward with it. So, CM Gardner and CM Marcano, would you recommend that we put together an ordinance that would give the authority for audits of Commissions?

CM Marcano: I would.

CM Gardner: Yes. I think that kind of came up when we were talking about the Civic Engagement Commission whether or not there's overlap and things like that. So yes, I would be in support of that for sure.

CM Gruber: Terri if you could put that in the minutes as a goal that it was noted in November that probably it won't be done in the near term, but I see it being done by the first Quarter in 2021.

W. Sommer: Mr. Chairman, I do note that Hans and Rachel Allen are both on the call. They have actually provided this opinion for us. I believe they have a draft of a possible resolution that we could go back and review to make sure that it's clear and then bring that forward to the Committee if you like. Hans and Rachel can speak to that.

R. Allen: The only thing that I might add that the authority for the internal auditor rests both in the Charter as well as the municipal code. We can change that municipal code with an ordinance. If we change the Charter that's something that would require voter approval. So, let Hans and I take a deeper dive into it and see exactly where we can provide some clarity and the most efficient way to get there.

CM Gruber: Alright, appreciate that Rachel thank you. I have another set of questions and it has to do with COVID. I was going to bring this up during the miscellaneous as far as our expenditure rate with COVID dollars. The primary concern is that the funds will expire, and I don't think any organization wants to leave money on the table. But as far as our use of COVID since we've received it, do you foresee, Wayne, that an audit would be called upon to ensure that we spent the money appropriately? Again, given the fact that many of our COVID dollars comes from the counties. We have to be vetted by the counties before moving forward on it, but I want to make sure that we're considering whether or not an audit is required of our expenditure of COVID dollars.

W. Sommer: Terri can probably speak more to this than I can, but my understanding is that the audit of CARES funding will be included in the single audit procedures that BKD will perform. Terri did I get that correct?

T. Velasquez: You did Wayne. We've already been made aware that we will also receive auditing from the counties as sub recipients of the federal grand funds. So, I imagine we will be audited multiple times with regard to the CARES funding. And yes, we have received preapproval for all of the expenses prior to submitting them.

CM Gruber: Okay so that would not require additional tasking to Wayne’s organization is what I’m hearing.

W. Sommer: No, but if there were any areas that you thought that Internal Audit should look at, I would need to make you aware that I would probably recuse myself from that audit given my role as recovery manager. My independence and objectivity would be impaired. So that would put a strain on the existing staff resources to conduct the remainder of the audit plan.

CM Gruber: I think that since we have audits looking at our expenditures, I think that would be sufficient and we would be then compliant with any of the requirements at the federal or the county level. So, I think we’re good there. Wayne do you require an official approval from this Committee or was this informational only.

W. Sommer: Just if the Committee could affirm the audit plan as presented that would be sufficient for us.

The Committee affirmed the 2021 Annual Audit Plan.

Outcome

The Committee thanked staff. Information only.

Follow-up Action

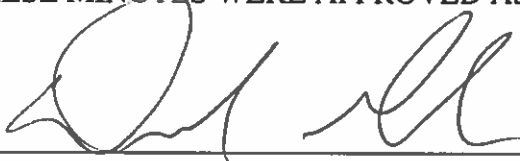
Information Only.

MISCELLANEOUS MATTERS FOR CONSIDERATION

Summary of Issue and Discussion

- Overview of COVID funds
- SCFD
- The next meeting is on Tuesday, December 15, 2020 at 11:00 AM (WebEx).

THESE MINUTES WERE APPROVED AS SUBMITTED



David Gruber, Chair of the Management & Finance (M&F) Committee

12/17/2020

Date