

JOE NEGRON
President of the Senate



RICHARD CORCORAN
Speaker of the House



Joint Legislative Auditing Committee

Senator Debbie Mayfield, Chair
Representative Daniel Raulerson, Vice Chair

Meeting Packet
Thursday, January 26, 2017
4:00 p.m. to 6:00 p.m.
301 Senate Office Building

AGENDA
JOINT LEGISLATIVE AUDITING COMMITTEE

DATE: Thursday, January 26, 2017

TIME: 4:00 p.m. to 6:00 p.m.

PLACE: Room 301, Senate Office Building

MEMBERS:

Senator Debbie Mayfield, Chair

Representative Daniel D. Raulerson, Vice Chair

Senator Dennis Baxley

Senator Audrey Gibson

Senator Kathleen Passidomo

Senator Perry Thurston

Representative Tracie Davis

Representative Randy Fine

Representative Joe Gruters

Representative Roy Hardemon

Representative Cyndi Stevenson

Presentation of the Auditor General's audit of the City of Archer, Report Number 2016-197

Pursuant to s. 11.40(2), F.S., the Committee is expected to consider taking action against local governments that have failed to file an annual financial report and/or annual financial audit (if required) in accordance with ss. 218.32(1) and 218.39, F.S.

The Committee is expected to consider taking action against local governmental and educational entities that have failed to provide the Auditor General with: (1) significant items missing from audit reports submitted in accordance with s. 218.39, F.S., or (2) evidence of corrective action taken related to investment policies pursuant to ss. 11.40(2), 11.45(7)(b) and (d), F.S.

STATE OF FLORIDA AUDITOR GENERAL

City of Archer Audit Report No. 2016-197

Joint Legislative Auditing Committee
January 26, 2017



Sherrill F. Norman, CPA
Auditor General

Background

- City of Archer citizens requested audit through a signed petition.
- LAC directed audit in March 2015.
- Audit covered the period October 2013 through May 2015.
- During that period, the City had an estimated population of 1,137 and employed eight individuals.

Finding 1 Water Services

City procedures did not provide an appropriate separation of duties for the water bill collection and recordkeeping functions or establish other controls to compensate for this weakness.

Finding 1 Water Services

Recommendation

The City should enhance water service collection procedures to separate the water bill collection and recordkeeping duties to the extent possible with existing personnel. If a sufficient number of personnel are not available to adequately separate duties, appropriate compensating controls should be implemented.

Finding 2 Employment Practices and Personnel Records

City records did not always evidence that employees met the education and experience requirements for their positions. Additionally, City records did not always document each employee's position classification, compensation authorization, or approved payroll deductions.

Finding 2 Employment Practices and Personnel Records Recommendation

The City should establish procedures to ensure that:

- Before employees are transferred to new positions or new hires are selected to fill vacancies, verifications that the individuals meet the education and experience requirements for the positions are performed and documented.
- Documentation of each employee's position classification, compensation authorization, and approved payroll deductions is maintained.

Finding 3 Attendance and Leave Records

City procedures did not require employees to document time worked and leave used, the documented supervisory review and approval of such time, the independent verification of overtime payment calculations before payments were made, or the independent verification of leave earned and recorded.

In addition, the City did not always record sick leave earned by employees on the first day of each month as prescribed by City policies.

Finding 3 Attendance and Leave Records

Recommendation

The City should establish written policies and procedures that require all employees to record time worked and leave used, supervisors to review and document approval of such time, and overtime payment calculations be verified before payments are made.

The City should also establish policies and procedures to independently verify leave earned and recorded and continue efforts to record sick leave earned by employees on the first day of each month as prescribed by City policies. Additionally, the City should take action to recover a \$187 overpayment.

Finding 4 Payroll Advances

Although the State Constitution expressly prohibits municipalities from giving, lending, or using credit to aid any person, the City gave seven payroll advances, totaling \$5,500, to the Assistant City Manager.

Finding 4 Payroll Advances Recommendation

In the absence of constitutional or other legal authority, the City should discontinue the practice of making payroll advances. Additionally, the City should rescind the policy that authorizes the approval of payroll advances.

Finding 5 Unused Sick Leave

The City paid \$2,938 to the former City Manager for unused sick leave, contrary to City policies.

Finding 5 Unused Sick Leave Recommendation

The City should ensure that employees are aware of City policies and that unused sick leave is not paid upon an employee's separation from City employment. In addition, the City should take appropriate actions to recover the \$2,938 from the former City Manager.

Finding 6

Performance Evaluations

Although required by City policies, City records did not always document annual employee performance evaluations.

Finding 6 Performance Evaluations Recommendation

The City should ensure that performance evaluations are timely completed as required by City policies and documented in employee personnel records.

Finding 7 Procurement

City procedures could be enhanced to ensure, for every purchase that exceeds \$2,500, that the City Commission preapproves the purchase and follows the applicable competitive selection process set forth in the City Code of Ordinances.

Finding 7 Procurement (Continued)

Our examination of 11 contracts, totaling \$90,853, disclosed that City records did not document:

- The City Commission's examination of any quotations or bids or the City Commission's preapproval for the 11 contracts.
- That the City Manager requested quotations or bids for 6 contracts with amounts between \$2,500 and \$7,500
- That the City Manager advertised for bids related to 3 contracts with amounts exceeding \$7,500.

Finding 7 Procurement Recommendation

The City should enhance procedures to ensure that purchases of goods and services are made in accordance with the City Code of Ordinances.

Such procedures should require that, for every contract or purchase that exceeds \$2,500, quotations and bids are obtained and examined by the City Commission and that the City Commission's preapproval is documented.

Finding 8 Credit and Fuel Purchasing Cards

The City had not established written policies and procedures governing the assignment and use of credit cards and fuel purchasing cards.

Our audit procedures disclosed that City records did not always document the authorized public purpose for credit card charges, including those made at restaurants and for party goods. Also, fuel card charges did not always identify the person making the fuel purchase.

Finding 8 Credit and Fuel Purchasing Cards

Recommendation

The City Commission should determine whether credit cards and fuel P-cards should continue to be used for City purchases and, if so, ensure that appropriate written policies and procedures governing the assignment and use of the cards are established.

Finding 8 Credit and Fuel Purchasing Cards

Recommendation (Continued)

Such policies and procedures should:

- Identify the employees authorized to have the cards.
- Require employees who are assigned cards to sign written agreements that limit card use to business purposes and evidence the employees' concurrence to comply with the agreements.
- Address safeguarding the cards, prompt card cancellation upon employment reassignments or separations, allowable purchases, acceptable merchants, card limits based on employee purchasing responsibilities, and process for reporting lost or stolen cards.

Finding 8 Credit and Fuel Purchasing Cards

Recommendation (Continued)

Such policies and procedures should:

- Require employees to document the authorized public purpose for card charges and provide documentation, such as employee-signed card receipts, to designated supervisory personnel for review and approval.
- Either prohibit different employees from using the same card, identify the employees who use the cards by separate PINs, or maintain signed card receipts to identify who incurred each card charge.
- Document an independent evaluation of the reasonableness of fuel purchases based on recorded vehicle odometer readings.

Finding 9 Travel Expenditures

City procedures did not ensure employees used travel authorization and travel voucher forms to demonstrate that travel expenditures were for official City business and complied with State law.

Finding 9 Travel Expenditures (Continued)

Additionally, the City did not always maintain documentation, such as applicable conference programs or agendas and vendor invoices, to support travel expenditures and did not always calculate travel mileage reimbursements based on State law.

Finding 9 Travel Expenditures

Recommendation

The City should ensure that employees use travel authorization and travel voucher forms to demonstrate that travel expenditures are for official City business and comply with State law.

Additionally, the City should ensure that documentation to support travel expenditures is maintained, such as applicable conference programs or agendas and vendor invoices, and that mileage reimbursements are calculated based on the State rate.

Finding 10 Professional Services Contracts

The City had not established policies and procedures to ensure that contractual arrangements be evidenced by written contracts documenting essential elements, such as the nature of, and compensation for, the services to be performed, or that the contracts be subject to City Commission approval.

Our review of City records disclosed charges for legal services (\$85,971) and event coordination services (\$14,630) without written contracts.

Finding 10 Professional Services Contracts

Recommendation

The City should establish policies and procedures that require written contracts for professional services.

Such requirements should ensure that contractual arrangements be evidenced by written contracts documenting essential elements, such as the nature of, and compensation for, the services to be performed, and that the contracts be subject to City Commission approval.

Finding 11 Budget Preparation and Adoption

City-adopted budget resolutions for the 2013-14 and 2014-15 fiscal years included projected revenues and projected expenditures; however, the resolutions did not include balances brought forward from the respective prior fiscal years as required by State law.

Finding 11 Budget Preparation and Adoption Recommendation

The City should ensure that future budgets include beginning fund balance amounts that include balances brought forward from prior fiscal years.

Finding 12 Budget Monitoring

During the 2013-14 fiscal year, the City did not make any budget amendments to adjust budgeted transactions as circumstances changed nor did City records document why the City reported total budgeted expenditures (\$598,816) instead of the City-approved 2013-14 fiscal year budget resolution projected expenditures (\$602,904).

Because of the lack of budget monitoring, at September 30, 2014, the City had over expended 14 budget expenditure categories by a total of \$122,416.

Finding 12 Budget Monitoring Recommendation

The City should timely amend budgets, as necessary, and ensure that expenditures are limited to budgeted amounts as required by State law.

Finding 13 Petty Cash Fund

City procedures could be enhanced to ensure records are maintained to document the authorized public purpose of petty cash fund replenishments and related disbursements and the independent review and approval of petty cash fund transactions.

Our audit procedures disclosed that City records did not document the authorized public purpose for petty cash disbursements totaling \$623.

Finding 13 Petty Cash Fund Recommendation

The City should enhance procedures to ensure records are maintained to document the authorized public purpose for petty cash replenishments and related disbursements and the independent review and approval of petty cash fund transactions.

Finding 14 Anti-Fraud Policies and Procedures

The City needs to establish anti-fraud policies and procedures for the mitigation, detection, and reporting of suspected or known fraud.

Finding 14 Anti-Fraud Policies and Procedures Recommendation

The City should establish anti-fraud policies and procedures to aid in the mitigation, detection, and prevention of fraud.

Questions?



Michael J. Gomez, CPA
Audit Manager

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STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2016-197
June 2016

CITY OF ARCHER



Sherrill F. Norman, CPA
Auditor General

Mayor, Vice Mayor, Commissioners, and City Manager

During the period October 2013 through May 2015, the following individuals served as Mayor, Vice Mayor, Commissioner, or City Manager:

Doug Jones, Mayor from 1-12-15,
Vice Mayor from 1-13-14 to 1-11-15,
Commissioner to 1-12-14
Frank Ogborn, Mayor to 1-11-15,
Commissioner from 1-12-15 to 5-10-15
Marjorie Zander, Vice Mayor from 1-12-15,
Commissioner to 1-12-14
Susan Drawdy, Commissioner from 5-11-15
Gabe Green, Commissioner to 5-10-15
Corey Harris, Commissioner from 5-11-15
Fletcher Hope, Commissioner
Al Grieshaber, City Manager

The audit was supervised by Michael J. Gomez, CPA.

Please address inquiries regarding this report to Michael J. Gomez, CPA, Audit Manager, by e-mail at mikegomez@aud.state.fl.us or by telephone at (850) 412-2895.

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State of Florida Auditor General

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CITY OF ARCHER

SUMMARY

This operational audit of the City of Archer (City) focused on selected City processes and administrative activities. Our operational audit of the City disclosed the following:

Finding 1: City procedures did not provide an appropriate separation of duties for the water bill collection and recordkeeping functions or establish other controls to compensate for this weakness.

Finding 2: City records did not always evidence that employees met the education and experience requirements for their positions. Additionally, City records did not always document each employee's position classification, compensation authorization, or approved payroll deductions.

Finding 3: City procedures did not require employees to document time worked and leave used, the documented supervisory review and approval of such time, the independent verification of overtime payment calculations before payments were made, or the independent verification of leave earned and recorded. In addition, the City did not always record sick leave earned by employees on the first day of each month as prescribed by City policies.

Finding 4: Although the State Constitution expressly prohibits municipalities from giving, lending, or using credit to aid any person, the City gave seven payroll advances, totaling \$5,500, to the Assistant City Manager.

Finding 5: The City paid \$2,938 to the former City Manager for unused sick leave, contrary to City policies.

Finding 6: City records did not always document annual employee performance evaluations.

Finding 7: City procedures could be enhanced to ensure, for every purchase that exceeds \$2,500, that the City Commission preapproves the purchase and follows the applicable competitive selection process set forth in the City Code of Ordinances.

Finding 8: The City had not established written policies and procedures governing the assignment and use of credit cards and fuel purchasing cards.

Finding 9: City procedures did not ensure employees used travel authorization and travel voucher forms to demonstrate that travel expenditures were for official City business and complied with State law. Additionally, the City did not always maintain documentation, such as applicable conference programs or agendas and vendor invoices, to support travel expenditures and did not always calculate travel mileage reimbursements based on State law.

Finding 10: The City had not established policies and procedures to ensure that contractual arrangements be evidenced by written contracts documenting essential elements, such as the nature of, and compensation for, the services to be performed, or that the contracts be subject to City Commission approval.

Finding 11: City-adopted budget resolutions for the 2013-14 and 2014-15 fiscal years included projected revenues and projected expenditures; however, the resolutions did not include balances brought forward from the respective prior fiscal years as required by State law.

Finding 12: During the 2013-14 fiscal year, the City did not make any budget amendments to adjust budgeted transactions as circumstances changed nor did City records document why the City reported total budgeted expenditures (\$598,816) instead of the City-approved 2013-14 fiscal year budget resolution projected expenditures (\$602,904). Because of the lack of budget monitoring, at September 30, 2014, the City had over expended 14 budget expenditure categories by a total of \$122,416.

Finding 13: City procedures could be enhanced to ensure records are maintained to document the authorized public purpose of petty cash fund replenishments and related disbursements and the independent review and approval of petty cash fund transactions.

Finding 14: The City needs to establish anti-fraud policies and procedures for the mitigation, detection, and reporting of suspected or known fraud.

BACKGROUND

In 1850, the City of Archer (City) was incorporated as a municipality. State law¹ abolished the City in 1929 and established a new City and City Charter, which was subsequently approved by voter referendum. The City is located in Alachua County, governed by five elected commissioners, and operates under a Commission-Manager form of government. The City Charter² requires the City Commission to annually select the Mayor from their number with due regard to his or her experience in government, ability, and qualifications.

In 2014, the City had an estimated population of 1,137. The City provides citizens with services for general government, public works, recreation, water, and solid waste. Also, for the City, the Alachua County Sheriff's Office provides police services and the Alachua County Fire Rescue provides fire and emergency medical services.

During the period October 2013 to May 2015, the City had eight employees. These eight employees included a City Manager, Assistant City Manager, three other administrative employees, and three public works employees. Subsequent to this period, the City Manager resigned on June 25, 2015, and the Assistant City Manager resigned on June 27, 2015.

¹ Chapter 13906, Laws of Florida (1929).

² Section 7 of the City Charter.

FINDINGS AND RECOMMENDATIONS

Finding 1: Water Services

The City operates a public water system that provides water services to customers and bills customers based on water meter readings. During the period October 2013 through May 2015, the City recorded collections totaling \$268,154 for the water services.

To the extent possible with existing personnel, it is important for organizations to separate cash collection duties so that no one employee has access to cash and the ability to record cash transactions in the accounting records. If a sufficient number of personnel are not available to appropriately separate duties, compensating controls, such as independent reconciliations of deposits to supporting documentation and supervisory review and approval of cash transactions, are necessary. Other compensating controls relating to collections for water services could include comparisons of the total gallons pumped from the water system to the gallons used by, and billed to, customers to assess the accuracy of the collections.

As part of our audit, we interviewed City personnel and reviewed related City records to gain an understanding and evaluate the City's procedures for water service collections. We found that:

- Certain Utility Clerk duties were incompatible as the Utility Clerk collected customer water bill payments and recorded the payments in the water bill system. The Utility Clerk could also record transactions in the water bill system without supervisory review and approval of the transactions.
- Certain duties performed by the Accounting Technician were incompatible as the Accounting Technician received water bill payments from the Utility Clerk, prepared the daily bank deposit, recorded the bank deposit in the accounting records, and performed the monthly bank account reconciliation. Additionally, the Accounting Technician served as back-up for the Utility Clerk and, as such, could record transactions in the water bill system without supervisory review and approval of the transactions.
- City water service collection procedures did not include adequate compensating controls to mitigate the incompatible duties. Such compensating controls could include independent reconciliations of deposits to customer water bill payments or other documentation, documented supervisory review and approval of cash transactions, and comparisons of total water pumped from the water system to total water usage compiled from the individual water meter readings used for preparing water bills.
- One customer's water account contained unresolved billing discrepancies dating back to June 2012. According to City personnel, they were aware of these discrepancies, but the account was never completely researched or the billing discrepancies resolved because of City management changes. Subsequent to our inquiries in December 2015, the Interim City Manager researched the customer's water account from the inception of the discrepancies and determined that a \$250 credit was due to the customer. The City recorded the credit in the customer's water account in March 2016.

Absent appropriate separation of duties or compensating controls, there is an increased risk of cash transaction errors and that cash misappropriations, should they occur, may not be timely detected.

Recommendation: The City should enhance water service collection procedures to separate the water bill collection and recordkeeping duties to the extent possible with existing personnel. If a sufficient number of personnel are not available to adequately separate duties, appropriate compensating controls should be implemented.

Finding 2: Employment Practices and Personnel Records

Effective employment practices require verifying, before employees are transferred to new positions or new hires are selected to fill vacancies, that the individuals meet the positions' education and experience requirements. Organizations should maintain documented verifications of individuals' education credentials and prior work experience as well as documentation of each employee's position classification, compensation authorization (e.g., approval by those charged with governance or authorized delegate), and approved payroll deductions. The City adopted position descriptions that specify minimum education and experience requirements for each position.

Our examination of personnel records for the three individuals hired during the period April 2014 through June 2015, disclosed that City records did not evidence that the three employees met the requirements for their positions. The three positions included two accounting technician positions that required a high school diploma or equivalent or 5 years of experience, and one administrative service coordinator position that required an associate of arts degree or supervisory experience. According to City personnel, the City had not established procedures for verifying that individuals met the requirements for their positions. Documented verifications of individuals' education credentials and prior work experience would provide critical information for making personnel decisions and assurances that employees transferred to new positions or individuals selected for hire meet position requirements.

We also examined the personnel records for all ten City employees (including two hired in June 2015) who received salary payments during the months of November 2013, March 2015, and June 2015. We noted that City records did not document the employee's position classification, compensation authorization (i.e., approval by the City Commission, City Manager, etc.), or approved payroll deductions for seven of the ten employees. In response to our inquiry, City personnel informed us that the City had not established procedures to document each employee's position classification, compensation authorization, or approved payroll deductions. Without such procedures and related documentation, there is an increased risk that the City could encounter difficulty in resolving employee compensation or payroll deduction disputes should they arise. Also, without documentation authorizing the employee's compensation and approving payroll deductions, the City cannot demonstrate the accuracy of the salary payments made.

Recommendation: The City should establish procedures to ensure that:

- **Before employees are transferred to new positions or new hires are selected to fill vacancies, verifications that the individuals meet the education and experience requirements for the positions are performed and documented.**
- **Documentation of each employee's position classification, compensation authorization, and approved payroll deductions is maintained.**

Finding 3: Attendance and Leave Records

Effective payroll processing controls require documented supervisory review and approval of time worked and leave used by employees to ensure that compensation payments are appropriate and leave balances are accurate. Such controls should also include independent verifications of overtime payment calculations before payments are made and independent verifications to ensure that leave earned is

appropriately recorded. City policies³ provide for sick and annual leave and indicate that employees are to earn sick leave on the first day of each month.

During the period October 2013 through May 2015, the City recorded salary payments totaling \$449,870. To determine whether the City maintained appropriate support for these salary payments, we requested applicable payroll records, including attendance and leave records, associated with 28 selected salary payments totaling \$47,257. In addition, for the two employees hired in June 2015, we requested applicable payroll records associated with June 2015 salary payments (one for each employee) totaling \$1,070. Of the 30 total payments, 29 payments were for time worked and 1 payment was for annual accumulated sick leave. Our tests disclosed that:

- The City maintained no attendance or leave records for the City Manager, who received 2 of the 30 salary payments.
- City records evidenced attendance records, signed by supervisory personnel, for 7 other payments; however, attendance records for the remaining 20 payments for time worked did not evidence supervisory review and approval.
- Attendance records for 16 of the 29 payments for time worked reflected overtime earned. While we determined that 14 of the 16 overtime amounts paid were properly calculated, 2 overtime amounts, paid to the Assistant City Manager, were based on an incorrect number of hours worked or an incorrect salary rate, resulting in overpayments totaling \$187.
- In October 2013 and October 2014, the City recorded the Assistant City Manager's projected sick leave for the 2013-14 fiscal year and 2014-15 fiscal year, respectively, instead of monthly recording the sick leave earned. Additionally, based on our review of other employees' records, we found that the City similarly recorded sick leave for other City employees. Subsequent to our inquiry in December 2015, the City began recording sick leave earned monthly in accordance with City policies.

In response to our inquiry, City personnel indicated that the City had not established written policies and procedures to require employees to record time worked and leave used or for documented supervisory review and approval of such activities. Further, City procedures did not provide for independent verifications of overtime payment calculations before payments were made or verifications of leave earned and recorded.

Without written policies and procedures that require employees to record time worked and leave used and documented supervisory review and approval of such activities, there is limited assurance that employee services are provided consistent with City expectations. Additionally, without such documentation, there is an increased risk that the City personnel may be incorrectly compensated and leave balances may not be accurate. Further, independent verifications of overtime payment calculations before payments are made and of leave earned and recorded would reduce the risk of overpayments and enhance the accuracy of leave records.

Recommendation: The City should establish written policies and procedures that require all employees to record time worked and leave used, supervisors to review and document approval of such time, and overtime payment calculations be verified before payments are made. The City should also establish policies and procedures to independently verify leave earned and recorded and continue efforts to record sick leave earned by employees on the first day of each month as

³ Section 4.2.1.C., *City of Archer Personnel Policy and Employee Handbook*, adopted May 12, 2014.

prescribed by City policies. Additionally, the City should take action to recover the \$187 overpayment.

Finding 4: Payroll Advances

The State Constitution⁴ prohibits municipalities from giving, lending, or using credit to aid any person. Prior to May 12, 2014, City policies did not address such aid; however, effective May 12, 2014, the City adopted a policy⁵ that authorized the City Manager to approve payroll advances for City employees.

During our review of payroll transactions, we noted that, during the period January 2012 through July 2014, the City gave the Assistant City Manager seven payroll advances totaling \$5,500 and, subsequently, the advances were repaid. Notwithstanding the City payroll advance policy, the giving, lending, or use of credit by the City to aid an individual is prohibited by the State Constitution and we are not aware of any legal authority for the City to make loans, such as payroll advances, to individuals.

Recommendation: In the absence of constitutional or other legal authority, the City should discontinue the practice of making payroll advances. Additionally, the City should rescind the policy that authorizes the approval of payroll advances.

Finding 5: Unused Sick Leave

City policies⁶ provide that unused sick leave is forfeited when employment with the City ceases. Additionally, the City Manager's employment contract, effective February 2015, required that the City Manager's sick leave be provided in the same manner as for other City employees, and did not provide for the payment of unused sick leave upon the City Manager's separation from City employment.

In June 2015, the City Manager resigned from City employment and City records indicated that, after his separation from City employment, the former City Manager was paid \$2,938 for unused sick leave. City personnel indicated that the former City Manager's employment separation payment for unused sick leave was based on the former City Manager's instructions as City personnel were unfamiliar with City policies. Appropriate training could help ensure that employees understand City policies and procedures and prevent improper payments for unused sick leave.

Recommendation: The City should ensure that employees are aware of City policies and that unused sick leave is not paid upon an employee's separation from City employment. In addition, the City should take appropriate actions to recover the \$2,938 from the former City Manager.

Finding 6: Performance Evaluations

City policies⁷ require employees to receive annual written performance evaluations. During the period October 2013 through June 2015, the City employed ten individuals, including two employees hired in June 2015. For the eight employees subject to annual evaluations during this period, we requested City personnel to provide evaluation documentation. However, documentation for only one employee

⁴ Article VII, Section 10, Constitution of the State of Florida.

⁵ Section 5.8, *City of Archer Personnel Policy and Employee Handbook*.

⁶ Section 4.2.1.G., *City of Archer Personnel Policy and Employee Handbook*.

⁷ Section 2.4.2 A., *City of Archer Personnel Policy and Employee Handbook*, adopted May 12, 2014.

evaluation was provided. According to City personnel, one employee's personnel records could not be located and evaluations were not available for the other six employees.

In response to our inquiry, the City Manager indicated that he constantly evaluated employees and, therefore, did not need to prepare written evaluations. Notwithstanding this response, timely conducted performance evaluations are important management tools that inform employees of their accomplishments, needed improvements, and training needs, and also help management make and support personnel decisions.

Recommendation: The City should ensure that performance evaluations are timely completed as required by City policies and documented in employee personnel records.

Finding 7: Procurement

Effective procurement processes require preapproval of certain contracts and purchases that exceed an established dollar amount to ensure purchases are consistent with management's expectations and payments are within available resources. To provide an effective means of equitably procuring goods or services at the lowest possible cost consistent with desired quality, it is also important for organizations to use a competitive selection process for high dollar purchases. City ordinances⁸ require:

- The City Commission's preapproval for every contract or purchase that exceeds \$2,500.
- For every contract or purchase between \$2,500 and \$7,500, the City Manager to request quotations or bids from at least five persons able to supply the needed good or service. Also, the City Commission is to examine the quotations or bids obtained during the next regularly scheduled meeting.
- For every contract or purchase that exceeds \$7,500, the City Manager to advertise in a local newspaper that the City will receive bids. Also, the City Commission is to examine all bids received during the meeting designated in the advertisement.

According to City personnel and our review of City records, the City did not use a purchase order process but typically entered into contracts when purchasing goods or services. As part our audit, we examined the 11 contracts, totaling \$90,853, and related documentation supporting purchases exceeding \$2,500 and made during the period October 2013 through May 2015. We found that:

- For the 11 contracts and related purchases, the City Commission reviewed a list of expenditures relating to the contracts and purchases at various Commission meetings; however, City records did not document the City Commission's examination of any quotations or bids related to the contracts and purchases or the City Commission's preapproval for any of the contracts and purchases.
- For 6 contracts and related purchases that were between \$2,500 and \$7,500 and totaled \$26,537, City records did not document that the City Manager requested quotations or bids for the contracts and purchases. The goods and services acquired were for street repairs, surveying services, and the water system.
- For 3 contracts and related purchases that individually exceeded \$7,500 and totaled \$39,836, City records did not document that the City Manager advertised that the City would receive bids for the purchases. While the goods and services purchased were also for street repairs and the

⁸ Sections 2-79 through 2-81, City of Archer Code of Ordinances.

water system, the vendors differed from those providing the goods and services described in the preceding bullet.

Although we requested explanations for the noncompliance with City procurement ordinances, the City no longer employed personnel knowledgeable of the procurement details. Absent the City Commission's examination of quotations and bids and preapproval of contracts and related purchases that exceed \$2,500, there is an increased risk that purchases will be inconsistent with management's expectations and payments may exceed available resources. Also, absent documented adherence to a competitive procurement process for contracts and related purchases that exceed \$2,500, City records do not demonstrate that purchases were made at the lowest cost consistent with acceptable quality and the City may be subject to legal disputes should a vendor challenge the City procurement process.

Recommendation: The City should enhance procedures to ensure that purchases of goods and services are made in accordance with the City Code of Ordinances. Such procedures should require that, for every contract or purchase that exceeds \$2,500, quotations and bids are obtained and examined by the City Commission and that the City Commission's preapproval is documented.

Finding 8: Credit Cards and Fuel Purchasing Cards

The City uses credit cards and fuel purchasing cards (P-cards) to expedite certain purchases. Good business practice dictates, for organizations that decide to process purchases using these cards, that the organizations establish appropriate policies and procedures governing card assignment and use. Additionally, the policies and procedures should identify the employees authorized to have cards, the documentation required to support purchases made with the cards, and the supervisory personnel required to review and approve such purchases. Also, to ensure that card holders are fully aware of the terms and conditions related to the card assignment and use, organizations should require employees to sign written agreements that limit card use to business purposes and evidence the employees' concurrence to comply with the terms and conditions specified in the agreements. Further, policies and procedures governing card assignment and use should address the safeguarding and return of the cards, prompt card cancellation upon employment reassignments or separations, allowable purchases, acceptable merchants, card limits based on employee purchasing responsibilities, and the process for reporting lost or stolen cards.

To establish responsibility for card use, organizations should either prohibit different employees from using the same card, identify the employees who incur card charges by separate personal identification numbers (PIN), or maintain signed and dated receipts to identify who incurred each card charge. Further, by requiring that odometer readings be recorded when fuel P-cards are used to refuel vehicles, the reasonableness of fuel purchases can be evaluated.

During the period October 2013 through May 2015, City credit card purchases totaled \$38,468 and fuel P-card purchases totaled \$30,825. Based on discussions with City personnel and review of City records associated with the credit and fuel P-cards, we found that:

- The City lacked policies and procedures for the assignment and use of the credit cards and fuel P-cards. While City personnel decided to make purchases using these cards, the City Commissioners did not take official action to approve the assignment and use of the cards and had not identified, of record, the employees authorized to have cards, the documentation

required to support purchases, or the supervisory personnel required to review and approve purchases. Additionally, the City Commissioners did not require the two credit card users (City Manager and Assistant City Manager) or the five fuel P-card users (City Manager, Assistant City Manager, and the three Public Works Department employees) to sign written agreements that limited card use to business purposes and evidenced the employees' concurrence to comply with the agreements. Further, the City had not established policies and procedures to address safeguarding the cards, prompt card cancellation upon employment reassignments or separations, allowable purchases, acceptable merchants, card limits based on employee purchasing responsibilities, or the process for reporting lost or stolen cards.

- City records did not always document the authorized public purpose for certain credit card transactions. We reviewed City records supporting 179 selected credit card transactions totaling \$19,223 during the period October 2013 through May 2015. We found that, for 38 transactions totaling \$5,553, credit card statements were the only available records to support the transactions. The 38 transactions included charges to restaurants and utility companies. For 19 other transactions totaling \$890, we found that City records included credit card statements and credit card receipts that identified charges at restaurants (\$499), for party goods (\$265), and for car rentals (\$126). However, City records did not document the authorized public purpose for any of the 57 transactions totaling \$6,443.
- City records did not always document who made fuel purchases nor were fuel purchases compared to recorded vehicle odometer readings and evaluated for reasonableness. Our review of City records supporting 119 selected fuel P-card charges totaling \$5,926 and made during the period May through November 2014 disclosed that the fuel P-cards (one fuel P-card designated for City mowers and one fuel P-card designated for City vehicles) were used for 16 fuel purchases totaling \$799 on days that the Crew Leader was absent from work. According to City personnel, when the Crew Leader was absent, the other two Public Works' employees used his fuel P-cards. However, the fuel expenditure receipts did not identify (e.g., by signature) the purchaser and, since all three Public Works Department employees shared the same PIN, the City records did not identify who made the fuel purchases.
- For the Public Works Crew Leader's fuel P-card designated for City vehicles, vehicle odometer readings were required to be recorded at the time of refueling; however, the City had not established procedures to evaluate the reasonableness of the fuel purchased based on the recorded vehicle odometer readings.

Appropriate policies and procedures for the assignment and use of credit cards and fuel P-cards, are necessary to ensure that City records demonstrate the reasonableness, necessity, and public purpose of the related purchases. Absent such policies and procedures, there is an increased risk that improper charges may be made and not be timely detected.

Recommendation: The City Commission should determine whether credit cards and fuel P-cards should continue to be used for City purchases and, if so, ensure that appropriate written policies and procedures governing the assignment and use of the cards are established. Such policies and procedures should:

- **Identify the employees authorized to have the cards.**
- **Require employees who are assigned cards to sign written agreements that limit card use to business purposes and evidence the employees' concurrence to comply with the agreements.**
- **Address safeguarding the cards, prompt card cancellation upon employment reassignments or separations, allowable purchases, acceptable merchants, card limits based on employee purchasing responsibilities, and process for reporting lost or stolen cards.**

- **Require employees to document the authorized public purpose for card charges and provide documentation, such as employee-signed card receipts, to designated supervisory personnel for review and approval.**
- **Either prohibit different employees from using the same card, identify the employees who use the cards by separate PINs, or maintain signed card receipts to identify who incurred each card charge.**
- **Document an independent evaluation of the reasonableness of fuel purchases based on recorded vehicle odometer readings.**

Finding 9: Travel Expenditures

Although, pursuant to State law,⁹ the governing body of a municipality may provide for a travel expense policy for its travelers which varies from the provisions in State law,¹⁰ City policies¹¹ require that travel expenditures comply with State law. State law¹² requires authorized travelers to use travel authorization request forms when requesting approval for the performance of travel to a convention or conference. Authorized travelers must also use travel voucher forms to document and submit travel expenditures for approval and payment.¹³ The travel voucher form must state the purpose of the travel and include a traveler-signed affirmation that the information provided is true and correct, the travel expenses were necessary to the performance of official duties, and the voucher conforms in every respect with the State law requirements. Additionally, copies of supporting documentation, such as conference programs or agendas, itemizing registration fees and any meals and lodging included in the registration fee, are to be attached to the travel authorization request form, which becomes a part of the travel voucher. City policies require the City Manager to review and approve travel expenditures.

During the period October 2013 through May 2015, the City had 38 travel expenditures totaling \$7,010. Our test of 20 travel expenditures totaling \$6,368 disclosed:

- City personnel did not use travel authorization request forms when requesting approval for the performance of travel to a convention or conference and the City did not require the use of travel voucher forms for the approval and payment of travel expenditures. As a result, the City Manager approved, and the City paid, travel expenditures without pertinent information and required documentation. For example:
 - Eleven travel expenditures totaling \$2,096 were for rental cars, lodging, and meals but City records did not document the purpose(s) for any of the 11 expenditures.
 - Three expenditures totaling \$916 were for conference costs; however, City records did not include the required travel authorization request forms or copies of conference programs or agendas.
- Expenditures totaling \$1,397 related to vendors that provided services for rental cars, lodging, and meals; however, City records did not evidence invoices or other documentation to support the charges.

⁹ Section 166.021(9)(b), Florida Statutes.

¹⁰ Section 112.061, Florida Statutes.

¹¹ Section 3.2, *City of Archer Personnel Policy and Employee Handbook*, adopted May 12, 2014.

¹² Section 112.061(11)(a), Florida Statutes.

¹³ Section 112.061(11)(b)1., Florida Statutes.

- Three expenditures totaling \$456 were paid to travelers for mileage reimbursement based on the Internal Revenue Service 2014 standard rate of 56 cents per mile¹⁴ rather than the required State rate of 44.5 cents per mile, resulting in overpayments totaling \$94.

Although we requested explanations for the travel recordkeeping deficiencies and noncompliance, the City no longer employed personnel knowledgeable of the travel details. In absence of documentation to justify the travel expenditures, the City cannot demonstrate compliance with State law and the risk increases that unallowable travel expenditures may have been paid.

Recommendation: The City should ensure that employees use travel authorization and travel voucher forms to demonstrate that travel expenditures are for official City business and comply with State law. Additionally, the City should ensure that documentation to support travel expenditures is maintained, such as applicable conference programs or agendas and vendor invoices, and that mileage reimbursements are calculated based on the State rate.

Finding 10: Professional Services Contracts

Contractual arrangements for professional services should be approved and evidenced by written contracts embodying all provisions and conditions of the procurement. Properly written contracts protect contracting party interests, identify the responsibilities of contracting parties, define the services to be performed, and provide a basis for payment.

As part of our audit, we reviewed City procurement processes and noted that the City had not established policies or procedures requiring written contracts for professional services. To determine whether the City entered into any contracts for professional services, we reviewed City records supporting professional services expenditures totaling \$155,887 during the period October 2013 through May 2015. We found that the City Manager approved the procurement of legal services and events coordination services; however, the City did not enter into written contracts for these services. The City paid \$85,971 to the attorney who provided the legal services and \$14,630 to the company that provided the events coordination services. Without written contracts defining the services to be provided and describing the responsibilities of both parties, there is an increased risk of misunderstandings between the parties and that the services received may not be consistent with City Commission expectations. In addition, absent a documented basis for payment, overpayments may occur.

Recommendation: The City should establish policies and procedures that require written contracts for professional services. Such requirements should ensure that contractual arrangements be evidenced by written contracts documenting essential elements, such as the nature of, and compensation for, the services to be performed, and that the contracts be subject to City Commission approval.

Finding 11: Budget Preparation and Adoption

State law¹⁵ requires the governing body of each municipality to adopt a budget each fiscal year and provides that the amount available from taxation and other sources, including balances brought forward

¹⁴ The Internal Revenue Service annually issues standard mileage rates for taxpayer use in calculating the deductible costs of operating an automobile for business, charitable, medical, or moving purposes.

¹⁵ Section 166.241(2), Florida Statutes.

from prior fiscal years, must equal the total appropriations for expenditures and reserves. The City-approved budget resolution for the 2013-14 fiscal year included projected revenues and projected expenditures (including transfers) each totaling \$602,904. Additionally, the budget resolution for the 2014-15 fiscal year included projected revenues totaling \$614,325 and projected expenditures (including transfers) totaling \$607,904. However, the resolutions for these 2 years did not include the prior fiscal year balances as beginning fund balance amounts totaling \$311,031 and \$386,998, respectively.

City personnel did not provide an explanation as to why the City did not include the beginning fund balance amounts in the respective budget resolutions. Without inclusion of balances brought forward from prior fiscal years, the usefulness of the budget as a financial management tool is diminished. In addition, without consideration of the available beginning fund balance, the risk is increased that the City may unnecessarily increase taxes or other revenue sources to fund planned expenditures or to establish reserves.

Recommendation: The City should ensure that future budgets include beginning fund balance amounts that include balances brought forward from prior fiscal years.

Finding 12: Budget Monitoring

State law¹⁶ requires that the budget regulate municipality expenditures, prohibits municipality officers from expending or contracting for expenditures in any fiscal year except pursuant to the adopted budget, and provides the process for amending the budget. According to the Government Finance Officers Association (GFOA),¹⁷ regular monitoring of budgetary performance provides an early warning of potential problems, gives decision makers time to consider actions that may be needed if major deviations in budget-to-actual results become evident, and is essential to demonstrate accountability.

The City reported General Fund budgeted expenditures and transfers totaling \$598,816 in the City's annual financial report. However, during the 2013-14 fiscal year, the City did not make any budget amendments to adjust budgeted transactions as circumstances changed nor did City records document why the City reported total budgeted expenditures and transfers of \$598,816 instead of the City-approved 2013-14 fiscal year budget resolution projected expenditures and transfers of \$602,904, mentioned in Finding 11. Because of the lack of budget monitoring, the City over expended 14 budget expenditure categories by a total of \$122,416 at September 30, 2014.

The September 30, 2014, actual ending fund balance in the General Fund totaled \$386,998 and was sufficient to address normal contingencies. However, without properly monitoring and amending the budget to meet changing financial circumstances, there is an increased risk of fiscal mismanagement and that expenditures may exceed available resources. A similar finding was noted by auditors in the City's 2013-14 fiscal year financial audit and our review of the City's 2014-15 fiscal year records noted that the City also did not monitor and amend its budget for changing financial circumstances during the 2014-15 fiscal year.

¹⁶ Section 166.241, Florida Statutes.

¹⁷ GFOA publication, *Recommended Budget Practices of the National Advisory Council on State and Local Budgeting* (1998).

Recommendation: The City should timely amend budgets, as necessary, and ensure that expenditures are limited to budgeted amounts as required by State law.

Finding 13: Petty Cash Fund

The purpose of a petty cash fund is to have a small amount of cash available for reimbursing employees and contractors for items such as delivery charges, fuel, postage stamps, or inexpensive office supplies. City records indicated that, during the period October 2013 through May 2015, the City established a \$300 petty cash fund balance and made 45 replenishments totaling \$6,156 to the fund to maintain the established balance.

In response to our inquiry, City personnel indicated that the Assistant City Manager kept petty cash disbursement receipts with the petty cash in the City vault and, when the petty cash fund balance needed to be replenished, the Assistant City Manager submitted the receipts to the Accounting Section. The Accounting Section issued a reimbursement check to the Assistant City Manager, as custodian, who cashed the check to replenish the fund. While petty cash fund disbursements are subject to the same public purpose requirements as other City disbursements, the City had not established procedures to document the authorized public purpose for petty cash fund replenishments and related disbursements or the independent review and approval of petty cash fund transactions.

Our examination of supporting documentation for 20 petty cash fund replenishments totaling \$3,094 disclosed that City records did not evidence the authorized public purpose for petty cash disbursements totaling \$623. These disbursements included \$515 for gasoline purchases, \$106 for meal purchases at fast food restaurants, and a \$2 lottery ticket purchased by the company that coordinated City events.

As of June 2015, the City no longer employed the individuals associated with the petty cash fund transactions and, consequently, no one was available to further clarify the basis for the disbursements totaling \$623. Since cash is highly susceptible to misappropriation, it is essential that controls be established to document the authorized public purpose for petty cash fund replenishments and related disbursements and that petty cash fund transactions be independently reviewed and approved.

Recommendation: The City should enhance procedures to ensure records are maintained to document the authorized public purpose for petty cash replenishments and related disbursements and the independent review and approval of petty cash fund transactions.

Finding 14: Anti-Fraud Policies and Procedures

Appropriate policies and procedures for communicating and reporting known or suspected fraud are essential to aid in the mitigation, detection, and prevention of fraud. Such policies and procedures identify actions constituting fraud, incident reporting procedures, responsibility for fraud investigation, and consequences for fraudulent behavior. Incident reporting policies and procedures allow individuals to anonymously report known or suspected fraud and provide an appropriate process for communicating and reporting known or suspected management fraud directly to those charged with governance or an entity's legal counsel.

Anti-fraud policies and procedures are also necessary to educate employees about proper conduct, create an environment that deters dishonesty, and maintain internal controls that provide reasonable

assurance of achieving management objectives and detecting dishonest acts. In addition, such policies and procedures serve to establish the actions for investigating potential fraud, reporting evidence of such actions to the appropriate authorities, and avoiding damaging reputations of persons suspected of fraud but subsequently found innocent.

Our review of City policies and procedures and discussions with City personnel disclosed that, as of December 2015, the City did not have any anti-fraud policies or procedures. Absent such, the risk increases that a known or suspected fraud may be identified but not reported to the appropriate authority for resolution.

Recommendation: The City should establish anti-fraud policies and procedures to aid in the mitigation, detection, and prevention of fraud.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations. Pursuant to Section 11.45(3)(a), Florida Statutes, the Legislative Auditing Committee, at its March 16, 2015, meeting, directed us to conduct this operational audit of the City of Archer.

We conducted this operational audit from June 2015 through November 2015, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, ordinances, bond covenants, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those controls.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls; instances of noncompliance with applicable laws, ordinances, bond covenants, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records during the period October 2013 through May 2015, and selected transactions made prior and subsequent thereto. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature, does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit we:

- Reviewed applicable laws; rules; regulations; and City ordinances, policies, and procedures, and interviewed City personnel to gain an understanding of the City's processes and to evaluate whether the City had established reasonable written policies and procedures for major City functions, such as procurement, finance, and human resource management.
- Examined the minutes of City Commission meetings for the period October 2013 through May 2015 to determine the propriety and sufficiency of actions taken.
- Obtained the City-approved budget for the 2013-14 and 2014-15 fiscal years and reviewed applicable City records for compliance with requirements established in law. Specifically, we compared the beginning fund balance amounts on the original budget resolutions to ending fund balances from the respective prior fiscal years to determine whether prior year fund balances were brought forward. We also compared the final budget to actual expenditures to identify whether any over expenditures existed for the respective reporting periods.
- Examined personnel files for all ten employees employed from October 2013 through June 2015 to determine whether the files contained appropriate documentation including evidence of employee education and experience, position classifications, the basis for salary payments, and documentation of employee-approved payroll deductions, and whether employee performance evaluations were conducted for each applicable employee in accordance with City policies.
- Examined applicable City records, including attendance and leave records, supporting 30 salary payments during the period October 2013 through June 2015 to determine whether the payments were accurately calculated, properly paid, and adequately supported and whether hours worked and leave earned and used were properly recorded in City records.
- From the 45 petty cash replenishments during the period October 2013 through May 2015, examined supporting documentation for 20 selected petty cash replenishments totaling \$3,094 to determine whether the related petty cash disbursements were adequately supported, served an

authorized public purpose, and were in accordance with applicable laws, ordinances, and City policies.

- Examined supporting documentation for all three grant agreements totaling \$1.8 million in effect during the period October 2013 through May 2015 to determine whether City information contained in grant applications was accurate and supported by City records.
- Examined the 11 contracts and supporting documentation for vendors paid in excess of \$2,500 during the period October 2013 through May 2015 to determine whether the City complied with quotation and bid requirements and City Commission preapproval was documented. Also, to determine whether the City entered into any contracts for professional services, we reviewed City records supporting professional services expenditures totaling \$155,887 during the period October 2013 through May 2015.
- Evaluated City policies and procedures and examined applicable procurement documents to determine whether the District hired a certified public accountant to provide for an annual financial audit in accordance with applicable laws and other guidelines.
- Examined supporting documentation for 306 water bills issued during the period June 2014 through May 2015 for 30 of 1,015 customer water accounts to determine whether bill amounts and related collections generally complied with applicable City ordinances. We also evaluated the City's water service billing and collection processes.
- Examined documentation supporting 179 selected credit card transactions made during the period October 2013 through May 2015 and 119 fuel purchasing card transactions made during the period May through November 2014 to determine whether expenditures were made in accordance with applicable laws, City ordinances, and City policies. We also evaluated City procedures for the assignment and use of credit cards and fuel purchasing cards.
- Examined documentation supporting 20 of 38 travel expenditures during the period October 2013 through May 2015 to determine whether expenditures were made in accordance with applicable State laws, City ordinances, City policies, bond covenants, regulations, contracts, grant agreements, and other guidelines.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



CITY OF ARCHER

Sherrill F. Norman, CPA
Auditor General of Florida

Mayor: Corey Harris
Vice-Mayor: Susan Drawdy

Commissioners

Doug Jones
Fletcher Hope
Marjorie Zander

City Manager

Zeriah K. Folston, MPA

Dear Ms. Norman:

The following are the City of Archer's responses regarding the tentative findings and recommendations resulting from the Auditor General's operational audit of the City of Archer.

Finding 1: "City procedures did not provide an appropriate separation of duties for the water billing collection and recordkeeping functions or establish other controls to compensate for this weakness."

City's Response: Due to the City's limited staffing it is not feasible to correct this finding through segregation of duties. As compensating controls, the Bookkeeper will reconcile the daily utility reports with the computer generated daily collections report and resolve all differences. The City Manager will then review this reconciliation. In addition, the City Manager will review and approve all adjustments to the utility billings.

Finding 2: "City records did not always evidence that employees met the education and experience requirements for their positions. Additionally, City records did not always document each employee's position classification, compensation authorization, or approved payroll deductions."

City's Response: The City will develop position descriptions for all positions within the City. A checklist will be developed to track and ensure that qualifying documentation is obtained and filed for all position requirements. This checklist will also specify appropriate documents to be retained regarding initial hiring and changes in employee compensation and approved payroll deductions.

Finding 3: "City procedures did not require employees to document time worked and leave used, the documented supervisory review and approval of such time, the independent verification of overtime payment calculations before payments were made, or the independent verification of leave earned and

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recorded. In addition, the City did not always record sick leave earned by employees on the first day of each month as prescribed by the City policies.”

City’s Response: The City acknowledges that inadequacies in employee leave records and utilization has been a long standing deficiency as identified in prior annual audits. During the course of the current year’s audit, accrued leave balances for all employees as of September 30, 2015 were calculated. The City is in the process of developing an effective employee leave accounting system which fully addresses these longstanding deficiencies. To date, a leave policy resolution and accompanying standard timesheet and leave request form has been developed and via a Resolution adopted by the City Commission.

Finding 4: “Although the State Constitution expressly prohibits municipalities from giving, lending, or using credit to aid any person, the City gave seven payroll advances, totaling \$5,500, to the Assistant City Manager.”

City’s Response: This finding was first noted in the City’s annual audit for the fiscal year ended September 30, 2013, and involved two former employees. All advances were repaid and this practice has been fully eliminated by the City via a Resolution adopted by the City Commission amending the City’s Personnel Policy.

Finding 5: “The City paid \$2,938 to the former City Manager for unused sick leave, contrary to City policies.”

City’s Response: The City agrees with this finding and will direct the City Attorney to take appropriate action for collection. Staff will also be trained on the use and accumulation of sick leave as outlined in the City’s Personnel Policy.

Finding 6: “City records did not always document annual employee evaluations.”

City’s Response: As discussed in the aforementioned response to Finding 3, the City will include this procedure in the employee checklist. The City Manager has developed an employee evaluation form that via a Resolution has been adopted by the City Commission

Finding 7: “City procedures could be enhanced to ensure, for every purchase that exceeds \$2,500, that the City Commission pre-approves the purchase and follows the applicable competitive selection process set forth in the City Code of Ordinances.”

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City's Response: This City will develop an approval coversheet for vendor expenditures that documents prior approval for the various types of purchases covered by the City's purchasing procedures.

Finding 8: "The City had not established written policies and procedures governing the assignment and use of credit cards and fuel purchasing cards."

City's Response: This finding was included in the City's audit report for the fiscal year ended September 30, 2014, and has not yet been corrected. This City has subsequently developed appropriate policies for full accountability of credit and fuel purchasing cards in the City's purchasing procedures. A Purchasing Agreement for the above Policy was also implemented to help strengthen these procedures. These procedures via a Resolution were adopted by the City Commission.

Finding 9: "City procedures did not ensure employees used travel authorization and travel voucher forms to demonstrate that travel expenditures were for official City business and complied with State law. Additionally, the City did not always maintain documentation, such as applicable conference programs or agendas and vendor invoices, to support travel expenditures and did not always calculate mileage reimbursements based on State law."

City's Response: The City has subsequently implemented a travel voucher similar to the State voucher, and updated the City's travel policy to require that all travel expenditures be fully documented as required by F.S. 112.061. These procedures are pending approval by the City Commission and once approved will be immediately implemented.

Finding 10: "The City had not established policies and procedures to ensure that contractual arrangements be evidenced by written contracts documenting essential elements such as the nature of, and compensation for, the services to be performed, or that the contracts be subject to the City Commission approval."

City's Response: The issues specified in the Auditor General's report have been fully resolved. The City will include appropriate procedures in the revision of the City's purchasing policies to fully address this issue.

Finding 11: "City-adopted budget resolutions for the 2013-14 and 2014-15 fiscal years included projected revenues and projected expenditures; however, the resolutions did not include balances brought forward from the respective prior fiscal years as required by State law."

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City's Response: The budget for the upcoming year will be prepared in full compliance with the State law and include estimated balances brought forward.

Finding 12: "During the 2013-14 fiscal year, the City did not make any budget amendments to adjust revenues or expenditures as circumstances changed nor did City records document why the City reported total budget expenditures (\$598,816) instead of the City-approved 2013-14 fiscal year budget resolution projected expenditures (\$602,904). Because of the lack of budget monitoring, at September 30, 2014, the City had over expended 14 budget expenditure categories by a total of \$122,416."

City's Response: This finding was noted as Finding 2014-5 in the Management Letter in the 2014 audit. Steps will be taken by the City Manager to properly manage the current year and subsequent budgets and make budget amendments as necessary for proper budget administration.

Finding 13: "City procedures could be enhanced to ensure records are maintained to document the authorized public purpose of petty cash fund replenishments and related disbursements and the independent review and approval of petty cash fund transactions."

City's Response: The City Manager has currently placed severe restrictions on the use of petty cash funds, and has subsequently developed policies and procedures to govern the use of these funds to fully address the noted weaknesses. The City has implemented a Petty Cash Policy and Petty Cash Procedures via a Resolution adopted by the City Commission.

Finding 14: "The City needs to establish anti-fraud policies and procedures for the mitigation, detection, and reporting of suspected or known fraud."

City's Response: The City agrees with this "best practices" recommendation and has subsequently developed a fraud policy to fully address this issue. This policy via a Resolution adopted by the City Commission has been implemented.

If you so request, the City will provide you with periodic updates as these corrective measures are fully implemented. Please let me know if you need any additional information at this time.

Sincerely,



Zeriah K. Folston, MPA
City Manager

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From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 9:40 PM
To: JLAC
Subject: City of Archer
Attachments: City of Archer letter to the editor.pdf

To: The Audit Committee,

I'm very concern about the city still not showing accountability to the citizens. I have sent out 12 emails to show you that some items in our audit are not being done. These are just a few that I'm aware of. I can't imagine all the things that they are not doing that we are not aware of. Besides items on the audit the city does not have anyone licensed to work on the water lines for almost 2 years and that is a concern for a lot of citizens. Also they are letting public buildings rot for lack of maintenance. The city spends hundreds of dollars every month at the hardware and home improvement stores with no accountability for inventory. The city is not keeping any gas millage. When I have asked on several occasions at public meeting if the inventory was being done and gas mileage was being tracked I was told yes it was, but when I have requested documentation for it, the city stated it does not exists. There is no vehicle nor equipment maintenance records and the city spends hundreds and sometimes thousands every month on parts and repairs, again no accountably. The city of Archer has not attempted to recover monies from the previous city manager. Apparently there are ties to the old administration because nothing has changed, it is just a continuation of bad habits.

Below is a list of concerns:

1. The city is not adhering by the Florida statue or their own ordinances.
 - A. raised water rates and not sending proper notice (see email)
 - B. purchasing property and not getting required appraisals and also not putting this out for bid. (See email)
 - C. surplus property (see email)
 - D. board meetings
 2. The city is still having billing issues, have been working on replacing meter for over a year and many people still getting over billed.
 3. City is still not doing required inventory, there is no accountably for monies spent on supplies, equipment, tools. (see email)
 4. The city is still not tracking gas millage on any vehicles. (see email and WEX bills)
 5. Travel forms- requested travel forms in July from May and they did not have them. (see email) (see credit card)
- My apologies for not having a better organized letter and emails but I just found out about this meeting yesterday. Thank you for taking the time to review.

Attached is a letter to the editor that was published in the news paper 2 weeks ago concerning Archer business practices.

--

Laurie Costello

Archer Business Practices

Archer citizens are again questioning the business practices of the City. Despite paying the highest taxes, water and garbage rates, they still see no accountability on many levels on where the money goes for these services. Among the overlooked issues are community property, road disrepair, broken water meters, city vehicles, closed buildings due to lack of maintenance, and the list goes on.

The last commission meeting denoted that city

vehicles are in disrepair. Who knows which vehicles since the city doesn't keep an equipment inventory, maintenance schedules or even accounts for receipts "for city use" of items purchased at home improvement and hardware stores. Even though the city had a state audit, it continues to break its own ordinances.

Archer has gone downhill since new management took over last year, despite our hopes for improvement. Not even Christmas decorations were put up this year.

David Nelsc
Archer, FL 3261

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:33 PM
To: JLAC
Subject: Fwd: public records request- appraisal for 15515 SW 170 St Archer City of Archer

See Below

----- Forwarded message -----

From: <dnelson833@aol.com>
Date: Mon, Jan 23, 2017 at 10:16 AM
Subject: Fwd: public records request- appraisal for 15515 SW 170 St Archer
To: lmcostello@bellsouth.net

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Sent: Mon, Jan 23, 2017 10:05 am
Subject: RE: public records request- appraisal for 15515 SW 170 St Archer

Good morning,

We could only locate one appraisal at this time. Thank you for your patience.

Deanna

From: Deanna Alltop
Sent: Tuesday, January 10, 2017 1:29 PM
To: 'dnelson833@aol.com' <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Subject: RE: public records request- appraisal for 15515 SW 170 St Archer

Good afternoon David,

Your public record request has been acknowledged.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Tuesday, January 10, 2017 1:14 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: public records request- appraisal for 15515 SW 170 St Archer

Deanna, could I please have a copy of the two appraisals for the above property.
Per Florida Statue 166.045 two were required. For your convenience I have copied this for you.

Thank you. David Nelson

166.045 Proposed purchase of real property by municipality; confidentiality of records; procedure.—

(1)(a) In any case in which a municipality, pursuant to the provisions of this section, seeks to acquire by purchase any real property for a municipal purpose, every appraisal, offer, or counteroffer must be in writing. Such appraisals, offers, and counteroffers are not available for public disclosure or inspection and are exempt from the provisions of s. [119.07\(1\)](#) until an option contract is executed or, if no option contract is executed, until 30 days before a contract or agreement for purchase is considered for approval by the governing body of the municipality. If a contract or agreement for purchase is not submitted to the governing body for approval, the exemption from s. [119.07\(1\)](#) will expire 30 days after the termination of negotiations. The municipality shall maintain complete and accurate records of every such appraisal, offer, and counteroffer. For the purposes of this section, the term “option contract” means a proposed agreement by the municipality to purchase a piece of property, subject to the approval of the local governing body at a public meeting after 30 days’ public notice. The municipality will not be under any obligation to exercise the option unless the option contract is approved by the governing body at the public hearing specified in this section.

(b) If the exemptions provided in this section are utilized, the governing body shall obtain at least one appraisal by an appraiser approved pursuant to s. [253.025](#) for each purchase in an amount of not more than \$500,000. For each purchase in an amount in excess of \$500,000, the governing body shall obtain at least two appraisals by appraisers approved pursuant to s. [253.025](#). If the agreed purchase price exceeds the average appraised price of the two appraisals, the governing body is required to approve the purchase by an extraordinary vote. The governing body may, by ordinary vote, exempt a purchase in an amount of \$100,000 or less from the requirement for an appraisal.

(c) Notwithstanding the provisions of this section, any municipality that does not choose with respect to any specific purchase to utilize the exemption from s. [119.07\(1\)](#) provided in this section may follow any procedure not in conflict with the provisions of chapter 119 for the purchase of real property which is authorized in its charter or established by ordinance.

(2) Nothing in this section shall be interpreted as providing an exemption from, or an exception to, s. [286.011](#).

--

Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
lmcostello@bellsouth.net

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:35 PM
To: JLAC
Subject: Fwd: public records request- water increase notice 4rd request City of Archer

See below

----- Forwarded message -----

From: Laurie Costello <lmcostello@bellsouth.net>
Date: Sun, Jan 15, 2017 at 7:23 PM
Subject: Fwd: public records request- water increase notice 4rd request
To: "parchpral@att.net" <parchpral@att.net>, December McSherry <lmcshe2001@aol.com>

----- Forwarded message -----

From: <dnelson833@aol.com>
Date: Mon, Jan 9, 2017 at 3:48 PM
Subject: Fwd: public records request- water increase notice 4rd request
To: lmcostello@bellsouth.net

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeriah Folston <zfolston@cityofarcher.com>
Sent: Mon, Jan 9, 2017 1:08 pm
Subject: RE: public records request- water increase notice 4rd request

Good afternoon David,

The document does not exist.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Thursday, January 5, 2017 4:38 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Re: public records request- water increase notice 4rd request

Deanna, I want to thank you for all the information and the time it took you to gather it all.

I'm requesting a specific document, a notice that went out to all utility customers stating the date time and place of the meeting of the governing board of the local government at which such increase will be considered. According to Florida Statutes 180.136, before a local government water or sewer utility increase any rate, charge, or fee for water or sewer

utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process.

I did not see that in any of the information that you sent to me. I'm only requesting that document.

If this document that I'm requesting does not exist please let me know.

Thank you. David Nelson

Subject: Re: public records request- water increase notice

Deanna, thank you for that information, but I was looking for something more specific. According to Florida Statutes 180.136

Before a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process. The notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered. The notice required in this section is in addition to any notice and public meeting requirements for ordinance adoption as provided by general law.

Could I please get a copy of this notice that went out to every water customer.
Thank you. David Nelson

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>

To: dnelson833 <dnelson833@aol.com>

Cc: Zeria Folston <zfolston@cityofarcher.com>; Courtney Johnson <Courtney@foldsandwalker.com>

Sent: Thu, Jan 5, 2017 9:37 am

Subject: RE: public records request- water increase notice 3rd request

Good morning David,

Attached are the documents we have in regards to your public record request.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]

Sent: Wednesday, January 4, 2017 6:49 PM

To: Deanna Alltop <dalltop@cityofarcher.com>

Subject: Fwd: public records request- water increase notice 3rd request

Deanna, Could you please provide me the information I requested on December 14th and December 28th. I have attached those emails for your convenience. I have asked you if this document does not exist to please let me know.

Thank you.
David Nelson

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>

To: dalltop <dalltop@cityofarcher.com>

Sent: Wed, Dec 28, 2016 9:11 pm

Subject: Fwd: public records request- water increase notice 2nd request

Deanna, I sent you a email on December 14th asking for a copy of the notice that went out to the water customers that included the information in the Florida Statutes 180.136, I have not heard back from you. For your convenience I have attached the email that I sent to you that included the Florida Statutes.
Could you please send this to me or let me know if this document does not exist.
Thank you.
David Nelson

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>
To: dalltop <dalltop@cityofarcher.com>
Cc: zfolston <zfolston@cityofarcher.com>
Sent: Wed, Dec 14, 2016 5:50 pm
Subject: Re: public records request- water increase notice

Deanna, thank you for that information, but I was looking for something more specific. According to Florida Statutes 180.136

Before a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process. The notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered. The notice required in this section is in addition to any notice and public meeting requirements for ordinance adoption as provided by general law.

Could I please get a copy of this notice that went out to every water customer.
Thank you. David Nelson

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Sent: Tue, Dec 13, 2016 12:05 pm
Subject: RE: public records request- water increase notice

Good afternoon David,

Attached is your public record request.

Thank you,
Deanna

From: Deanna Alltop
Sent: Monday, December 12, 2016 9:04 AM
To: 'dnelson833@aol.com' <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Subject: RE: public records request- water increase notice

David,

Your public record request has been acknowledged.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Saturday, December 10, 2016 7:50 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: public records request- water increase notice

Deanna, could I please get a copy of the notice that went to each citizen for the recent water and garbage rate increase.
Thank you. David Nelson

--

Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: [352-262-1631](tel:352-262-1631)
Fax: [1-866-849-6463](tel:1-866-849-6463)
lmcostello@bellsouth.net

--

Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
lmcostello@bellsouth.net

Subject: FW: Public Records Request (Bids for Equigen Appraisal)
From: Deanna Alltop (dalltop@cityofarcher.com)
To: parchpra1@att.net;
Cc: zfolston@cityofarcher.com;
Date: Monday, August 8, 2016 11:25 AM

Good morning Sue,

No document exists.

Thank you,

Deanna

From: frank batey <parchpra1@att.net>
Date: August 6, 2016 at 10:50:06 AM EDT
To: Zeria Folston <zfolston@cityofarcher.com>
Subject: Public Records Request (Bids for Equigen Appraisal)
Reply-To: frank batey <parchpra1@att.net>

Mr. Folston,

I'm requesting copies of the competitive bid amounts for appraisal services regarding the purchase of the Equigen

property.

Thank you,

Sue Batey

352-214-1764 (cell)

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:36 PM
To: JLAC
Subject: Fwd: PIO Quotes for Appraisal for Equigen City of Archer
Attachments: Scan_Doc0194.pdf

See Below

----- Forwarded message -----

From: frank batey <parchpral@att.net>
Date: Sun, Jan 15, 2017 at 6:14 PM
Subject: PIO Quotes for Appraisal for Equigen
To: Laurie Costello <lmcostello@bellsouth.net>

Laurie,

Attached is a copy of the e-mail response regarding the bid amounts for appraisal services.

Sue

--

*Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
lmcostello@bellsouth.net*

Subject: FW: Public Records Request (Bids for Equigen Appraisal)
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To: parchpra1@att.net;
Cc: zfolston@cityofarcher.com;
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Good morning Sue,

No document exists.

Thank you,

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From: frank batey <parchpra1@att.net>
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To: Zeria Folston <zfolston@cityofarcher.com>
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Mr. Folston,

I'm requesting copies of the competitive bid amounts for appraisal services regarding the purchase of the Equigen

property.

Thank you,

Sue Batey

352-214-1764 (cell)

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:38 PM
To: JLAC
Subject: Fwd: public records request- water increase notice 4rd request City of Archer

See below

----- Forwarded message -----

From: <dnelson833@aol.com>
Date: Mon, Jan 9, 2017 at 3:48 PM
Subject: Fwd: public records request- water increase notice 4rd request
To: lmcostello@bellsouth.net

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeriah Folston <zfolston@cityofarcher.com>
Sent: Mon, Jan 9, 2017 1:08 pm
Subject: RE: public records request- water increase notice 4rd request

Good afternoon David,

The document does not exist.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Thursday, January 5, 2017 4:38 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Re: public records request- water increase notice 4rd request

Deanna, I want to thank you for all the information and the time it took you to gather it all.

I'm requesting a specific document, a notice that went out to all utility customers stating the date time and place of the meeting of the governing board of the local government at which such increase will be considered. According to Florida Statutes 180.136, before a local government water or sewer utility increase any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process.

I did not see that in any of the information that you sent to me. I'm only requesting that document.

If this document that I'm requesting does not exist please let me know.

Thank you. David Nelson

| Subject: Re: public records request- water increase notice

Deanna, thank you for that information, but I was looking for something more specific. According to Florida Statutes 180.136

Before a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process. The notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered. The notice required in this section is in addition to any notice and public meeting requirements for ordinance adoption as provided by general law.

Could I please get a copy of this notice that went out to every water customer.
Thank you. David Nelson

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>; Courtney Johnson <Courtney@foldsandwalker.com>
Sent: Thu, Jan 5, 2017 9:37 am
Subject: RE: public records request- water increase notice 3rd request

Good morning David,

Attached are the documents we have in regards to your public record request.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Wednesday, January 4, 2017 6:49 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Fwd: public records request- water increase notice 3rd request

Deanna, Could you please provide me the information I requested on December 14th and December 28th. I have attached those emails for your convenience. I have asked you if this document does not exist to please let me know.
Thank you.
David Nelson

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>
To: dalltop <dalltop@cityofarcher.com>
Sent: Wed, Dec 28, 2016 9:11 pm
Subject: Fwd: public records request- water increase notice 2nd request

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Could you please send this to me or let me know if this document does not exist.
Thank you.
David Nelson

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>
To: dalltop <dalltop@cityofarcher.com>
Cc: zfolston <zfolston@cityofarcher.com>

Sent: Wed, Dec 14, 2016 5:50 pm
Subject: Re: public records request- water increase notice

Deanna, thank you for that information, but I was looking for something more specific. According to Florida Statutes 180.136

Before a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process. The notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered. The notice required in this section is in addition to any notice and public meeting requirements for ordinance adoption as provided by general law.

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Thank you. David Nelson

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From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Sent: Tue, Dec 13, 2016 12:05 pm
Subject: RE: public records request- water increase notice

Good afternoon David,

Attached is your public record request.

Thank you,
Deanna

From: Deanna Alltop
Sent: Monday, December 12, 2016 9:04 AM
To: 'dnelson833@aol.com' <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Subject: RE: public records request- water increase notice

David,

Your public record request has been acknowledged.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Saturday, December 10, 2016 7:50 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: public records request- water increase notice

Deanna, could I please get a copy of the notice that went to each citizen for the recent water and garbage rate increase.
Thank you. David Nelson

--

Laurie Costello
Costello Realty
Realtor, GRI, CDPE

Broker/Owner

Direct: 352-262-1631

Fax: 1-866-849-6463

lmcastello@bellsouth.net

From: lmcostello7@gmail.com on behalf of Laurie Costello <nels2413@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:40 PM
To: JLAC
Subject: Fwd: public records request- inventory City of Archer

see below

----- Forwarded message -----

From: <dnelson833@aol.com>
Date: Thu, Dec 15, 2016 at 10:49 AM
Subject: Fwd: public records request- inventory
To: nels2413@bellsouth.net

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Sent: Thu, Dec 15, 2016 8:19 am
Subject: RE: public records request- inventory

Good morning David,

No documents exist at this time.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Wednesday, December 14, 2016 5:59 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Fwd: public records request- inventory

Deanna, I have emailed you on December 6th and December 10th and asked about inventory and still have not received an answer. Could you please let me know how I can get this questioned answered and receive the information. I have forward all the emails to you for your convenience.
Thank you. David Nelson

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>
To: dalltop <dalltop@cityofarcher.com>
Sent: Sat, Dec 10, 2016 7:48 pm
Subject: Fwd: public records request- inventory

Deanna, could you please let me know if there were any other types of inventory taken besides the parts and fitting inventory?
Thank you. David Nelson

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>

To: dnelson833 <dnelson833@aol.com>

Sent: Tue, Dec 6, 2016 3:26 pm

Subject: Re: public records request- inventory

Deanna, was there any other type of inventory taken? like inventory of equipment and vehicles?

Thank you. David Nelson

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>

To: dalltop <dalltop@cityofarcher.com>

Sent: Mon, Nov 28, 2016 8:52 pm

Subject: public records request- inventory

Deanna, could I please get a copy of the inventory that was taken by public works employees this past year.

Thank you. David Nelson

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:48 PM
To: JLAC
Subject: Fwd: Public records request - water history City of Archer
Attachments: Dollar General Meter Readings.pdf

See below

----- Forwarded message -----

From: **Deanna Alltop** <dalltop@cityofarcher.com>
Date: Wed, Aug 17, 2016 at 3:47 PM
Subject: RE: Public records request - water history
To: Laurie Costello <lmcostello@bellsouth.net>
Cc: Zeria Folston <zfolston@cityofarcher.com>

Laurie,

Attached are the meter readings for one year, this is all the data RVS stores. The 15, 16 at the top represent the year.

Thank you,

Deanna

From: lmcostello7@gmail.com [mailto:lmcostello7@gmail.com] **On Behalf Of** Laurie Costello
Sent: Wednesday, August 17, 2016 3:33 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Re: Public records request - water history

Deanna, could I please just get the meter readings from the computer, what ever you plug it into. I just want the meter readings for each month.

Thank you. Laurie

On Wed, Aug 17, 2016 at 2:51 PM, Deanna Alltop <dalltop@cityofarcher.com> wrote:

Laurie,

We do not use the books any longer. We have not used them for over a year. If you are requesting three years of history, there will be a cost.

Thank you,

Deanna

From: lmcostello7@gmail.com [mailto:lmcostello7@gmail.com] **On Behalf Of** Laurie Costello
Sent: Wednesday, August 17, 2016 12:12 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: RE: Public records request - water history

Deanna I just want the card that is on the route book where they write down the meter read, not the actual monthly cards. It is just one card in the book.

Thank you. Laurie

Costello Realty
[352-262-1631](tel:352-262-1631)
sent from droid

On Aug 17, 2016 10:57 AM, "Deanna Alltop" <dalltop@cityofarcher.com> wrote:

Laurie,

There will be a significant charge for this request. There are other public records request ahead of yours. Once the charges have been calculated, I will let you know.

Thank you,

Deanna

From: lmcostello7@gmail.com [mailto:lmcostello7@gmail.com] **On Behalf Of** Laurie Costello
Sent: Wednesday, August 17, 2016 9:43 AM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Re: Public records request - water history

Deanna, thank you for the water history, I was thinking it showed meter readings. Its been a while since I ordered things like this. Could I please get a copy of the meter cards that show the readings.

Thank you so much. Laurie

On Wed, Aug 17, 2016 at 8:47 AM, Deanna Alltop <dalltop@cityofarcher.com> wrote:

Good morning Laurie,

Attached is your public record request.

Thank you,

Deanna

From: Deanna Alltop
Sent: Monday, August 15, 2016 9:22 AM
To: 'Laurie Costello' <lmcostello@bellsouth.net>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Subject: RE: Public records request - water history

Good morning Laurie,

Your public record request has been acknowledged.

Thank you,

Deanna

From: lmcostello7@gmail.com [<mailto:lmcostello7@gmail.com>] **On Behalf Of** Laurie Costello
Sent: Saturday, August 13, 2016 4:34 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Public records request - water history

Deanna, could you please email me the water history for the Dollar General for the past 3 years.

Thank you. Laurie Costello

--

Laurie Costello

Costello Realty

Realtor, GRI, CDPE

Broker/Owner

Direct: 352-262-1631

Fax: 1-866-849-6463

lmcostello@bellsouth.net

--

Laurie Costello

Costello Realty

Realtor, GRI, CDPE

Broker/Owner

Direct: 352-262-1631

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lmcostello@bellsouth.net

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8/17/2016

2:55PM

City of Archer Name	14 Jan Read	16 Feb Read	16 Mar Read	16 Apr Read	16 May Read	16 June Read	16 July Read	15 Aug Read	15 Sep Read	15 Oct Read	15 Nov Read	15 Dec Read
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DOLLAR GENERAL	2,048,500	2,057,930	2,069,710	2,086,430	2,115,220	2,182,740	2,193,510	2,018,960	2,027,250	2,030,750	2,038,070	2,038,910
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From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:50 PM
To: JLAC
Subject: Fwd: information requested from meeting on August 3rd City of Archer

See below

----- Forwarded message -----

From: Laurie Costello <lmcostello@bellsouth.net>
Date: Fri, Aug 12, 2016 at 10:49 PM
Subject: Re: information requested from meeting on August 3rd
To: Zeria Folston <zfolston@cityofarcher.com>

Mr. Folston, I asked at the meeting when the city was going to start keeping track of the gas millage and you said we have already started. So with this said I will take what ever you have that reflects that you are doing this.
Thank you. Laurie Costello

On Fri, Aug 12, 2016 at 11:31 AM, Zeria Folston <zfolston@cityofarcher.com> wrote:

Ms. Costello,

Thank you for this clarity. However, I do not have time to perform this exercise. I nor Karen remember promising you this level of work. However, if we did I apologize for promising such a time consuming project. Our load has been heavy and it will continue to be until at least late November. When we get to the new fiscal year, I may do this on a quarterly biases. Just from my review of the bills it doesn't appear that gas is being purchased inappropriately. Our auditors have also, not found cause for concern pertaining to our process for gas receipts and usage.

Thanks,

Zeria K. Folston, MPA

City Manager

City of Archer

P.O. Box 39

SW 134th Ave.

Archer, FL 32618

[352-495-2880](tel:352-495-2880) (Office)

[352-353-5172](tel:352-353-5172) (Cell)

zfolston@cityofarcher.com

www.cityofarcher.com

From: lmcostello7@gmail.com [mailto:lmcostello7@gmail.com] **On Behalf Of** Laurie Costello

Sent: Thursday, August 11, 2016 11:06 PM

To: Zeria Folston <zfolston@cityofarcher.com>

Subject: Re: information requested from meeting on August 3rd

Mr. Folston, I would like the millage of each vehicle (identify vehicle) and dates and amounts of gas that was put into the vehicle.

Example: 2002 Ford explorer

Miles 93,454 /20gallons on 4/14

Miles 93,655/ 22 gallons on 4/20

Miles 93,867/21 gallons on 4/27

2006 2500 Ford pick up

Miles 99,104/26 gallons on 4/04

Miles 99,300/27 gallons on 4/10

Miles 99,524/24 gallons on 4/28

Thank you.

Laurie

On Aug 11, 2016 7:00 PM, "Zeria Folston" <zfolston@cityofarcher.com> wrote:

Ms. Costello,

Do you want the millage on each vehicle or the the gas millage of each vehicle. I honestly don't remember promising you any additional documents. However, I'm trying to accommodate your request. If you also would provide why you need the gas millage we may be able to help you better.

Thanks,

Zeriah K. Folston, MPA

City Manager

City of Archer

P.O. Box 39

SW 134th Ave.

Archer, FL 32618

[352-495-2880](tel:352-495-2880) (Office)

[352-353-5172](tel:352-353-5172) (Cell)

zfolston@cityofarcher.com

www.cityofarcher.com

On Aug 11, 2016, at 6:07 PM, Laurie Costello <lmcostello@bellsouth.net> wrote:

Mr. Folston, when I was questioning the WEX bills you said you would get me the millage. You know gas millage of vehicles that you stated you started in a Commission meeting. Have you asked Karen about the information that you were supposed to get ready for me?

On Thu, Aug 11, 2016 at 5:25 PM, Zeriah Folston <zfolston@cityofarcher.com> wrote:

Ms. Costello,

We will get you the contracts for Gator Communications and Ring Central. What do you mean, I was going to get you the gas millage? Please clarify.

Thanks,

Zeriah K. Folston, MPA

City Manager

City of Archer

P.O. Box 39

SW 134th Ave.

Archer, FL 32618

[352-495-2880](tel:352-495-2880) (Office)

[352-353-5172](tel:352-353-5172) (Cell)

zfolston@cityofarcher.com

www.cityofarcher.com

From: lmcostello7@gmail.com [mailto:lmcostello7@gmail.com] **On Behalf Of** Laurie Costello

Sent: Thursday, August 11, 2016 5:13 PM

To: Zeria Folston <zfolston@cityofarcher.com>

Subject: Re: information requested from meeting on August 3rd

Mr. Folston, I requested the contracts for Gator Communication and Ring Central. You also said you were going to get me the gas millage.

I'm surprised you would ask me what I requested when you had your staff (Karen) there taking notes.

Please let me know when the information will be ready for pick up.

Thank you. Laurie Costello

On Thu, Aug 11, 2016 at 1:13 PM, Zeria Folston <zfolston@cityofarcher.com> wrote:

Ms. Costello,

What information did you request?

Thanks,

Zeriah K. Folston, MPA

City Manager

City of Archer

P.O. Box 39

SW 134th Ave.

Archer, FL 32618

[352-495-2880](tel:352-495-2880) (Office)

[352-353-5172](tel:352-353-5172) (Cell)

zfolston@cityofarcher.com

www.cityofarcher.com

From: lmcostello7@gmail.com [mailto:lmcostello7@gmail.com] **On Behalf Of** Laurie Costello

Sent: Wednesday, August 10, 2016 9:31 PM

To: Zeriah Folston <zfolston@cityofarcher.com>

Cc: Deanna Alltop <dalltop@cityofarcher.com>

Subject: information requested from meeting on August 3rd

Mr. Folston, do you know when the information I requested at our meeting on August 3rd will be ready for pick up?

Thank you. Laurie Costello

--

--

Laurie Costello

Costello Realty

Realtor, GRI, CDPE

Broker/Owner

Direct: [352-262-1631](tel:352-262-1631)

Fax: [1-866-849-6463](tel:1-866-849-6463)

lmcostello@bellsouth.net

--

Laurie Costello

Costello Realty

Realtor, GRI, CDPE

Broker/Owner

Direct: [352-262-1631](tel:352-262-1631)

Fax: [1-866-849-6463](tel:1-866-849-6463)

lmcostello@bellsouth.net

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 6:58 PM
To: JLAC
Subject: Fwd: Public Record Request-David Nelson City of Archer
Attachments: Public Record Request-David Nelson.pdf

See below. This is the city ordinance that they are not going by. The city had one of their vehicles on the side of the road advertised for sale and when ask for the ordinance they moved back into city barn. They have also been disposing of donated items that the city workers have been taking home. I have pictures.

----- Forwarded message -----

From: <dnelson833@aol.com>
Date: Tue, Aug 9, 2016 at 9:23 AM
Subject: Fwd: Public Record Request-David Nelson
To: lmcostello@bellsouth.net

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Sent: Tue, Aug 9, 2016 9:15 am
Subject: Public Record Request-David Nelson

Good morning Dave,

Attached is your public record request.

Thank you,

Deanna Alltop
Administrative Assistant
City of Archer
PO Box 39
16870 SW 134th Ave
Archer, FL 32618
352-495-2880
352-495-2445(fax)

--

Laurie Costello

Costello Realty

Realtor, GRI, CDPE

Broker/Owner

Direct: 352-262-1631

Fax: 1-866-849-6463

lmcostello@bellsouth.net

THE CITY OF ARCHER, FLORIDA

RESOLUTION NO. 2014-02
BEFORE THE CITY COMMISSION

A RESOLUTION OF THE CITY OF ARCHER
ADOPTING A SURPLUS PROPERTY DISPOSAL
POLICY

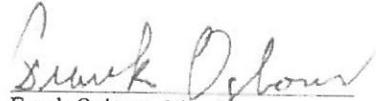
WHEREAS, certain real and personal property owned by the City of Archer has become either worn, outdated, obsolete or no longer needed by the City of Archer; and

WHEREAS, the City of Archer may declare such real and personal property to be surplus and in the best interests of the City of Archer to be sold or otherwise disposed of.

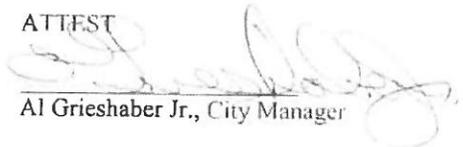
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF ARCHER, FLORIDA AS FOLLOWS:

That all real and personal property declared by the City Commission of the City of Archer, to be disposed of in accordance with the Policy attached hereto and incorporated verbatim as if set forth fully herein.

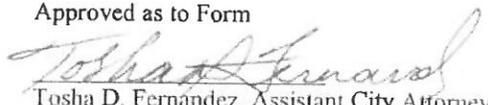
This Resolution is passed this 14th day of April, 2014.


Frank Ogborn, Mayor

ATTEST


Al Grieshaber Jr., City Manager

Approved as to Form


Tasha D. Fernandez, Assistant City Attorney

Surplus Property Policy

Sale of Surplus Real and Personal Property

The City of Archer conducts the sale of surplus real and personal property by way of an internet based auction conducted by GovDeals, Inc., whose internet address is www.govdeals.com. All surplus property is being sold in an "as-is" condition without warranty expressed or implied, including but not limited to warranties of merchantability or fitness for a particular purpose.

Surplus property will be posted for auction as it becomes available. Please check the website often. To access the items being auctioned by the City of Archer, please click on this link or go to www.govdeals.com.

All bidders must pre-register with GovDeals at www.govdeals.com.

The successful bidder shall be required to execute a Hold Harmless Indemnification agreement. Additional terms or conditions of sale may be found at www.govdeals.com.

The City of Archer reserves the right to accept or reject any bids submitted.

THE CITY OF ARCHER, FLORIDA

RESOLUTION NO. 2014-03
BEFORE THE CITY COMMISSION

A RESOLUTION OF THE CITY OF ARCHER
DECLARING CERTAIN REAL PROPERTY OWNED
BY THE CITY AS SURPLUS PROPERTY

WHEREAS, certain real property owned by the City of Archer has become either worn, outdated, obsolete; and

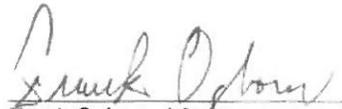
WHEREAS, the City of Archer no longer has need for the worn, outdated or obsolete item; and

WHEREAS, the City Commission of the City of Archer believes it in the best interests of the City of Archer to declare this item as surplus.

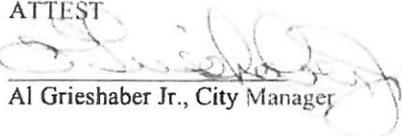
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF ARCHER, FLORIDA AS FOLLOWS:

That the real property located at 14420 SW 170th St, in Archer, FL is surplus property. The legal description of said real property is attached hereto and incorporated verbatim as if set forth herein

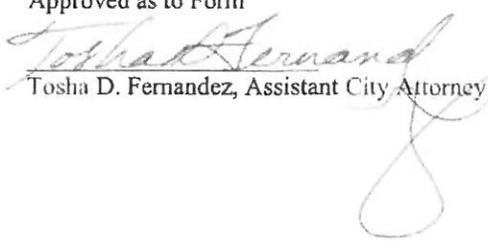
This Resolution is passed this 14th day of April, 2014


Frank Ogborn, Mayor

ATTEST


Al Grieshaber Jr., City Manager

Approved as to Form


Tosha D. Fernandez, Assistant City Attorney

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 7:02 PM
To: JLAC
Subject: Fwd: public records request City of Archer

see below

----- Forwarded message -----

From: <dnelson833@aol.com>
Date: Mon, Aug 8, 2016 at 11:06 PM
Subject: Fwd: public records request
To: lmcostello@bellsouth.net

-----Original Message-----

From: dnelson833 <dnelson833@aol.com>
To: dalltop <dalltop@cityofarcher.com>
Sent: Fri, Aug 5, 2016 5:24 pm
Subject: Re: public records request

Thank you for getting back to me so fast. I have one further public records request.

I would like a copy of Resolutions 2014-02 and 2014-03 on surplus property, this was in the April 14, 2014 commission meeting. I believe it was stated any surplus city property even an office chair had to go for sale at a public auction, this is when the link was set up for the auction site on our web page. The Florida Statutes 2016, chapter 274 states it could be against the law to sell the cities SUV like we are doing.

Thanks,
Dave

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Sent: Fri, Aug 5, 2016 8:39 am
Subject: RE: public records request

Good morning David,

No documents exist.

Thank you,
Deanna

From: dnelson833@aol.com [<mailto:dnelson833@aol.com>]
Sent: Thursday, August 4, 2016 11:16 AM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: public records request

Hi Deana,

1) could you please provide a copy of the monies we have in our loan debt service account for the payback of the cities loan (loan agreement WW891010). According to the loan agreement the city should have set up an account on or before July 15-1016. This is in section 10.07 of said agreement and we should have made our first of six deposits for this year.
2) If we have no account could you please provide me a copy of the correspondence to DEP informing them of the cities failure to make such deposit according to section 3.01 of the loan agreement WW891010.

As always thanks,
Dave

--

Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
[*lmcostello@bellsouth.net*](mailto:lmcostello@bellsouth.net)

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 7:07 PM
To: JLAC
Subject: Fwd: public records request - gas millage City of Archer

see below

----- Forwarded message -----

From: Deanna Alltop <dalltop@cityofarcher.com>
Date: Fri, Jul 29, 2016 at 12:25 PM
Subject: RE: public records request - gas millage
To: Laurie Costello <lmcostello@bellsouth.net>
Cc: Zeria Folston <zfolston@cityofarcher.com>

Laurie,

No documents exist.

Thank you,

Deanna

From: Deanna Alltop
Sent: Wednesday, July 27, 2016 2:07 PM
To: 'Laurie Costello' <lmcostello@bellsouth.net>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Subject: RE: public records request - gas millage

Laurie,

Your public record request has been acknowledged.

Thank you,

Deanna

From: lmcostello7@gmail.com [<mailto:lmcostello7@gmail.com>] **On Behalf Of** Laurie Costello
Sent: Wednesday, July 27, 2016 1:54 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: public records request - gas millage

Deanna, could I please get a copy of the forms/charts or what ever the office has that track gas millage on the city vehicles for the past month.

Thank you. Laurie Costello

--

--

Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
[*lmcostello@bellsouth.net*](mailto:lmcostello@bellsouth.net)

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 7:15 PM
To: JLAC
Subject: Fwd: RE: public records request - travel forms City of Archer

See below, there was travel in May for the city.

----- Forwarded message -----

From: **Laurie Costello** <lmcostello@bellsouth.net>
Date: Tue, Jul 26, 2016 at 7:06 PM
Subject: Fwd: RE: public records request - travel forms
To: December McSherry <lmshe2001@aol.com>, parchpra1@att.net, Josie <gjocelyn@bellsouth.net>

Costello Realty
[352-262-1631](tel:352-262-1631)
sent from droid

----- Forwarded message -----

From: "Deanna Alltop" <dalltop@cityofarcher.com>
Date: Jul 26, 2016 11:23 AM
Subject: RE: public records request - travel forms
To: "Laurie Costello" <lmcostello@bellsouth.net>
Cc: "Zeriah Folston" <zfolston@cityofarcher.com>

Laurie,

There are no documents.

Thank you,

Deanna

From: Deanna Alltop
Sent: Tuesday, July 26, 2016 8:42 AM
To: 'Laurie Costello' <lmcostello@bellsouth.net>
Cc: Zeriah Folston <zfolston@cityofarcher.com>
Subject: RE: public records request - travel forms

Good morning Laurie,

Your request has been acknowledged, as soon as it is ready, I will let you know.

Thank you,

Deanna

From: lmcostello7@gmail.com [<mailto:lmcostello7@gmail.com>] **On Behalf Of** Laurie Costello
Sent: Monday, July 25, 2016 8:33 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: public records request - travel forms

Deanna, could I please get a copy of the travel forms for the month of May 2016. Thank you. Laurie Costello

--

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Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
lmcostello@bellsouth.net

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 7:18 PM
To: JLAC
Subject: Fwd: Public Record Request - David Nelson City of Archer
Attachments: Public Record Request (3).pdf

See below, requested travel forms for the credit card charges showing travel in May. Requested travel forms in July but they had no forms.

----- Forwarded message -----

From: Laurie Costello <lmcostello@bellsouth.net>
Date: Tue, Jul 26, 2016 at 7:46 PM
Subject: Fwd: Public Record Request - David Nelson
To: December McSherry <lmcsh2001@aol.com>

Costello Realty
352-262-1631
sent from droid

----- Forwarded message -----

From: <dnelson833@aol.com>
Date: Jul 25, 2016 6:20 PM
Subject: Fwd: Public Record Request - David Nelson
To: <lmcostello@bellsouth.net>
Cc:

-----Original Message-----

From: Deanna Alltop <dalltop@cityofarcher.com>
To: dnelson833 <dnelson833@aol.com>
Cc: Zeria Folston <zfolston@cityofarcher.com>
Sent: Tue, Jul 5, 2016 10:27 am
Subject: Public Record Request - David Nelson

Good morning David,

Attached is your public record request.

Thank you,

Deanna Alltop
Administrative Assistant
City of Archer

PO Box 39
16870 SW 134th Ave
Archer, FL 32618
352-495-2880
352-495-2445(fax)

--

Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
lmcostello@bellsouth.net

CARD CENTER
P.O. BOX 495933
CINCINNATI, OH 45249-5933



Your Account Number
New Balance \$2,467.51
Minimum Payment Due \$49.00
Past Due Amount \$0.00
Payment Due Date 07/02/16
Amount Enclosed

Check here for any address changes and indicate any changes on the reverse.

RECEIVED
JUN 13 2016

Send payment to:

CARD CENTER
P.O. BOX 740846
CINCINNATI, OH 45274-0846

CITY OF ARCHER 5664
ACCOUNTS PAYABLE K206
PO BOX 39
ARCHER FL 32618-0039



Please make check or money order payable in U.S. dollars on a US Bank to: Card Center. Please include your account number on your check.

Please detach and return top portion with your payment



Account Number:
May 07, 2016 to June 06, 2016

Summary of Account Activity	
Previous Balance	\$1,021.39
Past Due Amount	\$0.00
Payments	-\$1,021.39
Other Credits	-\$21.48
Purchases	\$2,488.99
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$2,467.51
Credit Limit	\$18,500.00
Available Credit	\$15,882.00
Statement closing date	06/06/2016
Days in billing cycle	31

Payment Information		
New Balance	\$2,467.51	
Minimum Payment Due	\$49.00	
Payment Due Date	07/02/16	
If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about...	And you will end up paying an estimated total of...
Only the minimum payment	16 years	\$3,890
\$79	3 years	\$2,845 (Savings=\$1,045)
If you would like information about credit counseling services, call 1-866-686-6322		

Please send payments to: CARD CENTER, P.O. BOX 740846, CINCINNATI, OH 45274-0846 or visit www.manageyourcreditcard.com to make an online payment.

QUESTIONS?

Call Customer Service 1-877-881-6018
Lost or Stolen Credit Card 1-877-881-6018

Please send billing inquiries and correspondence to:
CARD CENTER, P.O. BOX 495933, CINCINNATI, OH
45249-5933

Transactions

Activity Date	Post Date	Reference Number	Description	Amount
COMPANY CARD				
05/27	05/27	7443835H400Y36TPX	PAYMENT - THANK YOU TOTAL	-\$1,021.39
05/06	05/08	2420785GG4S4B4TH6	CAMPUS OUTFITTERS GAINESVILLE FL MCC: 6699 MERCHANT ZIP: 32608	\$32.99
05/07	05/09	2461043GH2321GWFL	HYATT REGENCY ORLANDO CC ORLANDO FL MCC: 3640 MERCHANT ZIP: 32819	\$408.20

NOTICE: Please see reverse side for important information



Transactions (cont.)

Activity Date	Post Date	Reference Number	Description	Amount
05/12	05/13	2469216GM00GR8ZWA	LODGING CHECK-IN DATE: 05/05/16 AMAZON MKTPLACE PMTS AMZN COM/BILL WA MCC: 5942 MERCHANT ZIP: 98109	\$23.27
05/17	05/18	2444500GV00GBWMD9	PUBLIX #1038 GAINESVILLE FL MCC: 5411 MERCHANT ZIP: 32608	\$79.25
05/17	05/18	2469216GS00AW545P	STARBUCKS #08584 GAINESVI Gainesville FL MCC: 5814 MERCHANT ZIP: 32608	\$29.90
05/17	05/18	2469216GV00JPYYQG	LOWES #03278* GAINESVILLE FL MCC: 5200 MERCHANT ZIP: 32608	\$379.48
05/18	05/18	7469216GV00JPYYTH	LOWES #03278* GAINESVILLE FL CREDIT MCC: 5200 MERCHANT ZIP: 32608	-\$21.48
05/17	05/19	2444500GV2XHN88XM	DOLLAR-GENERAL #7143 ARCHER FL MCC: 5331 MERCHANT ZIP: 32618	\$16.50
05/20	05/22	2469216GX002N6QQQ	49829308AVAN*GATE Inc, 888-247-1614 CA MCC: 5734 MERCHANT ZIP: 94065	\$199.00
05/25	05/26	2443099H32LZT8RE0	MSFT * E070028X9J 800-642-7676 NV MCC: 5045 MERCHANT ZIP: 89119	\$221.00
05/25	05/27	2401321H3WGNM7RJ3	FCCMA, INC. 850-222-9684 FL MCC: 8699 MERCHANT ZIP: 32301	\$435.00
05/26	05/27	2469216H30042BZ3H	STAMPS.COM 855-608-2677 CA MCC: 7399 MERCHANT ZIP: 90245	\$19.29
05/26	05/27	2475542H34D25PJ1W	HILTON DISNEY WORLD ORLANDO FL MCC: 3504 MERCHANT ZIP: 32830	\$523.13
06/03	06/05	2416407HB31S2AZQR	LODGING CHECK-IN DATE: 05/26/16 STAPLES DIRECT 800-3333330 MA MCC: 5111 MERCHANT ZIP: 01702	\$11.99
06/04	06/06	2416407HD31S2AZQN	STAPLES DIRECT 800-3333330 MA MCC: 5111 MERCHANT ZIP: 01702 JOHN GLANZER	\$109.99
			TOTAL	\$2,467.51

1-2

2016 Totals Year-to-Date

Total fees charged in 2016	\$0.00
Total interest charged in 2016	\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	ANNUAL PERCENTAGE RATE (APR)	Balance Subject to Interest Rate	INTEREST CHARGE
Purchases	9.49% (v)	\$0.00	\$0.00
Cash Advances	14.49% (v)	\$0.00	\$0.00

(v) = Variable Rate



RECEIVED
JUN 10 2016

BY: *[Signature]*

CITY OF ARCHER

May 06, 2016 - June 05, 2016

Company Statement

Business Card

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information	
New Balance Total	\$563.22
Minimum Payment Due	\$10.00
Payment Due Date	06/30/16
<p>Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a fee based on the outstanding balance: \$19.00 for balance less than \$100.01 \$29.00 for balance less than \$1,000.01 \$39.00 for balance less than \$5,000.01 \$49.00 for balance greater than \$5,000.01</p>	
<p>Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.</p>	

Account Summary	
Previous Balance	\$356.42
Payments and Other Credits	-\$382.46
Balance Transfer Activity	\$0.00
Cash Advance Activity	\$0.00
Purchases and Other Charges	\$589.26
Fees Charged	\$0.00
Finance Charge	\$0.00
New Balance Total	\$563.22
Credit Limit	\$1,000
Credit Available	\$436.78
Statement Closing Date	06/05/16
Days in Billing Cycle	31

Cardholder Activity Summary

Account Number	Credit Limit	Total Activity	Payments and Other Credits	Balance Transfer Activity	Cash Advance Activity	Purchases and Other Charges	Fees Charged
ARCHER, CITY OF	1,000	563.22	-26.04	0.00	0.00	589.26	0.00

0035642 0001000 0056322

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

CITY OF ARCHER
ATTN ACCOUNTING
PO BOX 39
ARCHER, FL 32618-003939

Account Number:
May 06, 2016 - June 05, 2016

New Balance Total	\$563.22
Minimum Payment Due	\$10.00
Payment Due Date	06/30/16

Enter payment amount
\$

Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

Mail this coupon along with your check payable to:
BUSINESS CARD,
or make your payment online at
www.bankofamerica.com

⑆ 5499900 1 11000300 2 24 269 1 21⑈



Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
CITY OF ARCHER				
Account Number: 6912				
05/17	05/16	Payments and Other Credits PAYMENT - THANK YOU	1381530000000587640626	- 356.42
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$356.42
ARCHER, CITY OF				
Account Number: 6953				
05/11	05/10	Payments and Other Credits RINGCENTRAL, INC 650-4724100 CA	74436546132007938094700	- 26.04
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$26.04
		Purchases and Other Charges		
05/09	05/07	RINGCENTRAL, INC 650-4724100 CA	24436546129007931203894	248.56
05/17	05/16	USTREAM TV 650-864-9590 CA	24492156137894512263655	99.00
06/02	06/01	AUSTIN MICHAEL AUSTINMICHAEL FL	24492156153637006355035	34.90
06/03	06/02	LOWES #03278* GAINESVILLE FL	24692166154000036803811	206.80
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$689.26

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	17.90%	\$0.00	\$0.00
CASH	19.99% V	\$0.00	\$0.00

V = Variable Rate (rate may vary). Promotional Balance = APR for limited time on specified transactions

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard

From: lmcostello7@gmail.com on behalf of Laurie Costello <lmcostello@bellsouth.net>
Sent: Tuesday, January 24, 2017 7:20 PM
To: JLAC
Subject: Fwd: RE: public records request - travel forms City of Archer

See below

----- Forwarded message -----

From: Laurie Costello <lmcostello@bellsouth.net>
Date: Tue, Jul 26, 2016 at 7:06 PM
Subject: Fwd: RE: public records request - travel forms
To: December McSherry <lmcsh2001@aol.com>, parchpra1@att.net, Josie <gjocelyn@bellsouth.net>

Costello Realty
[352-262-1631](tel:352-262-1631)
sent from droid

----- Forwarded message -----

From: "Deanna Alltop" <dalltop@cityofarcher.com>
Date: Jul 26, 2016 11:23 AM
Subject: RE: public records request - travel forms
To: "Laurie Costello" <lmcostello@bellsouth.net>
Cc: "Zeriah Folston" <zfolston@cityofarcher.com>

Laurie,

There are no documents.

Thank you,

Deanna

From: Deanna Alltop
Sent: Tuesday, July 26, 2016 8:42 AM
To: 'Laurie Costello' <lmcostello@bellsouth.net>
Cc: Zeriah Folston <zfolston@cityofarcher.com>
Subject: RE: public records request - travel forms

Good morning Laurie,

Your request has been acknowledged, as soon as it is ready, I will let you know.

Thank you,

Deanna

From: lmcostello7@gmail.com [<mailto:lmcostello7@gmail.com>] **On Behalf Of** Laurie Costello
Sent: Monday, July 25, 2016 8:33 PM
To: Deanna Alltop <dalltop@cityofarcher.com>
Subject: public records request - travel forms

Deanna, could I please get a copy of the travel forms for the month of May 2016. Thank you. Laurie Costello

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Laurie Costello
Costello Realty
Realtor, GRI, CDPE
Broker/Owner
Direct: 352-262-1631
Fax: 1-866-849-6463
lmcostello@bellsouth.net

**Non-Filers
Local Governments**

Local Government Financial Reporting – Materials Provided

1. **Overview:** Local Government Financial Reporting Requirements; Summary of Requirements and Enforcement Authority Related to the Joint Legislative Auditing Committee and Action Taken.
2. **Schedules of Non-Filers:** Local Governments Not in Compliance with Financial Reporting Requirements and Staff Recommendations

Schedule	Staff Recommendation
1. Municipalities	Take Action <small>(with one exception)</small>
2. Special Districts (Independent)	Take Action
3. Special Districts (Dependent)	Take Action <small>(against the special district or the municipality that created the special district, as appropriate)</small>
4. Special Districts	Take No Action at Present Time

4. **Notifications:** From the Auditor General and the Department of Financial Services

Local Government Financial Reporting
Summary of Requirements and Enforcement Authority
Related to the Joint Legislative Auditing Committee and Action Taken

The Joint Legislative Auditing Committee (Committee) has the authority to enforce penalties against local governmental entities that fail to file certain reports, including an annual financial report and an annual financial audit report.

Annual Financial Report (AFR)

- All counties, municipalities, and independent special districts¹ were required to file an AFR with the Department of Financial Services (DFS) for FY 2014-15 no later than 9 months after the end of the fiscal year (June 30, 2015, for most entities)² [s. 218.32(1), F.S.]
- Dependent special districts are also required to file an AFR, but they may be required to file the report with their county or municipality rather than with DFS [s. 218.32(1)(a) & (b), F.S.]
- Either staff of the entity or a certified public accountant may complete the AFR; specified staff of the entity are required to complete the certification page
- DFS notifies the Committee of the entities that have failed to file the AFR [s. 218.32(1)(f), F.S.]
- Committee staff monitor the submission of late-filed AFRs and contact all entities that continue to be non-compliant³
- DFS will assist entity staff in completion of the electronic AFR once the entity has the information needed
- The Committee may schedule a hearing to determine if action should be taken [s. 11.40(2), F.S.]

Annual Financial Audit⁴ (audit)

- The following table shows the audit requirements for counties, municipalities, and special districts [s. 218.39(1), F.S.]:

Type of Entity	Audit Requirement
Counties	Annual audit required
Municipalities – Revenues or expenditures over \$250,000	Annual audit required
Municipalities – Revenues or expenditures between \$100,000 and \$250,000	Audit required if an audit has not been performed for the previous two fiscal years
Municipalities – Revenues or expenditures below \$100,000	No audit required
Special Districts – Revenue or expenditures over \$100,000	Annual audit required
Special Districts – Revenue or expenditure between \$50,000 and \$100,000	Audit required if an audit has not been performed for the previous two fiscal years
Special Districts – Revenue or expenditures below \$50,000	No audit required

¹ As of November 21, 2016, the Department of Economic Opportunity’s website lists 1658 active special districts; 1026 are independent and 632 are dependent. A dependent special district has at least one of several characteristics including: the governing board is the same as the one for a single county or single municipality or its governing board members are appointed by the governing board of a single county or single municipality. An independent special district has no dependent characteristics.

² All counties, municipalities, and most special districts follow a fiscal year of October 1st to September 30th.

³ Committee staff notify each entity that has failed to file an AFR. Correspondence is usually sent by certified mail, return receipt requested, informing the mayor, board chair, or registered agent, as appropriate, of the AFR requirement and possible penalty.

⁴ The primary focus of a financial audit is to examine the financial statements in order to provide reasonable assurance about whether they are fairly presented in all material respects.

- Audit reports for FY 2014-15 were required to be filed with the Auditor General no later than 9 months after the end of the fiscal year (June 30, 2016, for most entities) [s. 218.39(1), F.S.]
- Audits must be conducted by an independent certified public accountant (CPA) retained by the entity and paid from its public funds [s. 218.39(1), F.S.]⁵
- If an entity has not filed an AFR, the Auditor General may not have sufficient information to determine if an audit was required
- After June 30th, the Auditor General sends a letter to all entities that either *were* or *may have been* required to provide for an audit and file the audit report with the Auditor General but have failed to do so
- The Auditor General notifies the Committee of the entities that have failed to file an audit report [s. 11.45(7)(a), F.S.]
- Committee staff monitor the submission of late-filed audit reports and contact entities that continue to be non-compliant⁶
- The Committee may schedule a hearing to determine if action should be taken [s. 11.40(2), F.S.]

Committee Hearings: Authority and Action Taken

- The Committee is authorized to take action, as follows, against entities that fail to file an AFR or an audit report [s. 11.40(2), F.S.]:

Type of Entity	Penalty
Counties and Municipalities	Direct the Department of Revenue (DOR) and the DFS to withhold any funds not pledged for bond debt service satisfaction which are payable to the entity until the entity complies with the law. ⁷ Withholding begins 30 days after the agencies have received notification.
Special Districts	Notify the Department of Economic Opportunity (DEO) to proceed pursuant to provisions of ss. 189.062 or 189.067, F.S. If no registered agent information is available, the department may declare the special district to be inactive after public notice is provided in a local newspaper. For special districts created by Special Act of the Legislature, the Committee may convene a public hearing at the direction of the President and the Speaker. For special districts created by local ordinance, the chair or equivalent of the local general-purpose government may convene a public hearing within three months after receipt of notice of noncompliance from the Committee. For all special districts, once certain criteria is met, within 60 days of notification, or within 60 days after any extension the DEO has provided as authorized in law, the DEO files a petition for enforcement in Leon County circuit court to compel compliance. Note: The law was revised to authorize public hearings in 2014.

- During the years 2009 through 2015, the Committee directed action against a total of 48 municipalities and 174 special districts (multiple times for some of these entities). Most of these entities filed the required reports either by the date Committee staff was directed to notify DFS, DOR, or the Department of Community Affairs (DCA)/DEO, as applicable, or within the timeframe the state agencies had to commence with action once notified by the Committee.⁸ When the required reports are filed prior to the effective date of the action, revenue is not withheld (counties, municipalities) and legal action does not occur (special districts).
- As a result of the Committee's action since 2009, revenue has been withheld from 17 municipalities (multiple times for a few of them), eight special districts were declared inactive, and a petition was filed in court against 19 special districts (multiple times for a few of them).

⁵ The Auditor General may conduct a financial audit of a local governmental entity, either under his own authority or at the direction of the Committee. If this occurs and the entity is timely notified, the entity is not required to engage a private CPA to conduct an audit. The Auditor General conducts very few audits of local governmental entities. Generally, if an audit is conducted it is an operational audit, not a financial audit.

⁶ Committee staff notify each entity that has failed to file an audit report. Correspondence is sent by certified mail, return receipt requested, informing the mayor, board chair, or registered agent, as appropriate, of the audit requirement and possible penalty.

⁷ To date, the Committee has not taken action against any county. All counties have filed the required reports by the dates of the Committee hearings. The Committee has directed DOR and DFS to withhold revenue from a number of municipalities. DOR withholds Municipal Revenue Sharing and Half-Cent Sales Tax funds from municipalities that would otherwise receive these funds. Municipal Revenue Sharing funds are restored to the municipality if the municipality files the required report(s) prior to the end of the state's fiscal year. Half-Cent Sales Tax funds are redistributed and are not available to be restored to the municipality once a distribution is made. DFS has withheld grant funds from some municipalities. These funds are released to the municipality once the required report(s) are filed.

⁸DCA no longer exists; this function is now handled by DEO. DFS and DOR are provided 30 days and DEO is provided 60 days to commence with action.

List 1:

MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Village of Biscayne Park (Miami-Dade County)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.
2	Town of Century (Escambia County)	1	1, 2	FY 2014-15 Audit Report	<p>In December 2016, Committee staff received a telephone call from a consultant CPA for the Town, who stated: (1) the auditors had completed the audit but had not yet issued the audit report; (2) he had just submitted the FY 2014-15 AFR to DFS using the general ledger information provided by the auditors; (3) he expected the audit report to be issued before the end of 2016; (4) the Town would submit the audit report to the Auditor General's Office once it was issued; and (5) he would call or send an email to the Committee office if there was any unexpected delay in issuing the audit report.</p> <p>Committee staff have not had any further contact or received any correspondence from the Town to date.</p> <p>[Note: FY 2014-15 AFR received by DFS on 12/15/2016.]</p>	Take action if not received by 2/3/2017.
3	City of DeFuniak Springs (Walton County)	2	5	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.

List 1:

MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
4	City of Hampton (Bradford County)	5	19	FY 2014-15 AFR and Audit Report FY 2013-14 AFR and Audit Report FY 2012-13 AFR and Audit Report	<p>In December and November 2016, Committee staff received emails from the City Clerk regarding the status of the FY 2012-13 audit. The City continues to wait for the financial records to be released by law enforcement. The City Attorney had advised that the auditors would prefer to wait for the financial records to be released rather than issue a disclaimer of opinion on the financial statements. He expects that the records will be held until the criminal case against the former City Clerk is resolved. The City Council voted unanimously to continue to wait for the financial documentation to be released by FDLE rather than have the auditors issue the audit report with a disclaimer of opinion on the financial statements.</p> <p>Also, in November 2016, the City retained a new CPA firm to perform the audits of FY 2013-14 and forward. Once the FY 2012-13 audit is complete, the audits of the next fiscal years will commence.</p> <p><u>History:</u> -The Committee has delayed action against the City since February 2015 relating to the FY 2012-13 AFR and Audit Report because all of the City records that cover FY 2012-13 were seized by the Bradford County Sheriff's Office and FDLE as part of a criminal investigation involving the former City Clerk. The City has been allowed, on a limited basis, to access records that have been at the Sheriff's Office and make copies; however, the City does not have access to records that are at the FDLE office. -The auditors have not been able to complete the FY 2012-13 audit and issue the audit report because certain financial documentation necessary to do so are still in the hands of FDLE. -The FY 2012-13 audit needs to be completed and the audit report issued prior to the start of the next fiscal year's audit. -The City has provided the periodic status updates requested by the Committee.</p>	Continue to delay action and request the City to provide an updated status by 4/28/2017.

List 1:

MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
5	Town of Noma (Holmes County)	2	5	FY 2014-15 AFR and Audit Report	<p>On January 19, 2017, Committee staff received a letter from the Town's Mayor, which stated that the Town: (1) has a very small income for operations, which comes from revenue sharing and resident water and sewer payments; (2) received a grant for the upgrade of the Town's water system improvement which will require it to have an audit for FY 2015-16; (3) also received two grants for park renovations, with part of the funds falling into FY 2015-16 and FY 2016-17; and (4) had revenue of only \$151,969, including the monies received and expended for the water system improvement in FY 2014-15.</p> <p>He requested that the Town be allowed to have an audit performed for FY 2015-16 in lieu of FY 2014-15 because paying for an audit for both years would put the Town in an extreme financial hardship; that it is almost impossible just to meet the ordinary expenses necessary to operate the Town.</p>	<p>Take action if AFR not received by 4/28/2017. No state action relating to FY 2014-15 audit. FY 2015-16 audit in lieu of FY 2014-15 audit.</p>

List 1:

MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
6	City of Opa-locka (Miami-Dade County)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR and Audit Report	<p>On January 23, 2017, Committee staff received a letter from the City Manager that provided a status update on the City's delinquent reports. She stated that: (1) the City had actively sought and engaged in negotiations with an auditor to perform the FY 2014-15 audit; (2) the City Commission had adopted Resolution 16-9273 on November 17, 2016, authorizing the City Manager to piggyback off of the City of Miami Gardens' external auditing services agreement with the auditor and to enter into an agreement with the auditor for external auditing services; (3) an engagement letter has been executed with the auditor; (4) the audit is expected to commence on January 30, 2017; and (5) the City is currently finalizing its trial balance and all of the other associated schedules and anticipates providing such records to the auditor by the date the audit will commence.</p> <p><u>History:</u> -In March 2016, the FBI raided City Hall in a corruption probe zeroing in on top City officials and administrators. The raid followed a two-year investigation into allegations of kickback schemes involving City officials and administrative staff. (Source: Miami Herald and other local media sources) -On 6/1/2016, Governor Scott issued Executive Order Number 16-135 which declared that the City is in a state of financial emergency based upon the conditions reported to the Governor by City officials (s. 218.503(3), F.S.). The Governor, on 6/9/2016, appointed a 9-member financial emergency oversight board to oversee the activities of the City (s. 218.503(3)(g)1., F.S.). -Since mid-2016, one City Commissioner, two City administrative staff, and the Mayor's son have plead guilty to federal bribery and extortion conspiracy charges. (Source: Source: Miami Herald and other local media sources) -To date, the FBI investigation is still ongoing.</p>	Take action if not received by 4/28/2017.

List 1:

MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
7	City of Pahokee (Palm Beach County)	25, 29, 30, 31	81, 82, 85, 86, 87, 88, 89, 90, 91	FY 2014-15 AFR and Audit Report	<p>On January 17, 2017, Committee staff received an email from the City's financial consultant that provided a status update on the delinquent reports. He stated that: (1) additional information in the City's old accounting software system had to be recreated; (2) final work papers should be provided to the City's auditors in a few days; (3) he doesn't have a time frame on the completion of the audit; and (4) the City has hired a new finance director, which should help keep the City's financial reports current in the future.</p> <p>In October 2016, Committee staff received a telephone call from the City's financial consultant, who stated: (1) the City was trying to get the FY 2014-15 audit completed, but there had been issues at the City that have delayed progress; (2) there is no fraud, just issues with the City's accounting software system; (3) the City is working on the FY 2015-16 working papers to provide to the auditors once the FY 2014-15 audit is completed; (4) the City is currently interviewing for a finance director and hopes to complete the process and hire one soon; and (5) he would be back in contact with the Committee office if there was any further delay.</p>	Take action if not received by 4/28/2017.
8	City of Springfield (Bay County)	2	5, 6	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.

List 1:

MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
9	City of Sweetwater (Miami-Dade County)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR	No response received to 11/3/2016 letter. [Note: FY 2014-15 Audit Report received by Auditor General on 1/12/2017.]	Take action if not received by 2/3/2017.
10	City of Webster (Sumter County)	12	33	FY 2014-15 AFR and Audit Report	Committee staff received a letter dated December 16, 2016, from the City's Mayor that provided a status update on the delinquent reports. She stated that: (1) the City and its former auditors mutually agreed to end their relationship; (2) the City Council has approved a Request for Proposal for audit services, which is being circulated; (3) she believes that the new auditor should be able to complete the FY 2014-15 audit by June; (4) the City has struggled with its audits in the past, primarily due to a series of inadequately trained city clerks who lacked the requisite bookkeeping skills and an understaffed office to rectify the situation; and (5) the City has a new full-time City Manager, a new City Clerk, and has increased its staff of professionals who are better able to organize and improve City procedures.	Take action if not received by 4/28/2017.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Aqua One Community Development District (Manatee County; Local Ordinance by Manatee County)	21	70, 71, 73	FY 2014-15 AFR and Audit Report	11/3/2016 letter was returned to Committee office on 1/18/2017 unopened. No response received to telephone message left for District on 1/19/2017. Per email correspondence from DEO on 1/20/2017, DEO just learned that the District switched to a different management company and failed to notify DEO. Therefore, the registered agent information previously provided to DEO is no longer correct.	Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S, whichever occurs later.
2	Avalon Beach / Mulat Fire Protection District (Santa Rosa County; Special Act)	1	2, 3	FY 2014-15 AFR and Audit Report	Committee staff received a letter dated November 9, 2016, from the District's Commission Chair and registered agent, which stated that: (1) the District had recently retained a new CPA firm to complete the FY 2014-15 and FY 2015-16 audits (engagement letter attached) because the District's previous auditor no longer performs government audits; (2) finding a new auditor had not been a simple task; (3) he hoped that both audits would be submitted in late December 2016; and (4) if more time is needed, it is not due to lack of diligence on the District's part.	Take action if not received by 4/28/2017.
3	Baker Fire District (Okaloosa County; Special Act)	1, 2	3, 4	FY 2014-15 AFR and Audit Report	On 1/13/ 2017, Committee staff received a telephone call from a representative of the District, who stated that the District provided the auditors with the District's financial information about two weeks earlier. The audit is expected to be completed in March or April 2017.	Take action if not received by 4/28/2017.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
4	Campbellton-Graceville Hospital District (Jackson County; Special Act)	2	5	FY 2014-15 AFR and Audit Report FY 2013-14 AFR and Audit Report	No response received to 11/3/2016 letter. The Committee, at its 11/2/2015 meeting, directed DEO to take action against the District for failure to file the FY 2013-14 AFR and audit report. DEO filed a petition for enforcement in the Leon County Circuit Court in February 2016, and the Circuit Judge signed the Order of Final Judgment on 11/6/2016. Since the District has failed to file the delinquent financial reports, DEO published a "Proposed Notice of Inactive Status" in the local paper on 11/17/2016. The District objected and filed a "Petition for Formal Administrative Hearing" on 12/6/2016. A formal hearing with the Division of Administrative Hearings is currently set for 2/24/2017.	Take action if not received by 2/3/2017.
5	Coquina Water Control District (Okeechobee County; General Law)	26	55	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.
6	Cypress Cove Community Development District (Broward County; Local Ordinance by the City of Margate)	29, 32, 33, 34, 35	92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105	FY 2014-15 AFR and Audit Report	Correspondence from DEO indicated that no responses were received from the District to DEO's letters regarding the status of the AFR and audit report.	Take action if not received by 2/3/2017.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
7	Forest Creek Community Development District (Manatee County; Local Ordinance by Manatee County)	21	70, 71, 73	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.
8	Gamble Creek Community Development District (Manatee County; Local Ordinance by Manatee County)	21	70, 71, 73	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S, whichever occurs later.
9	Green Corridor Property Assessment Clean Energy (PACE) District (Miami-Dade County; General Law)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S, whichever occurs later.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
10	Heritage Plantation Community Development District (Okaloosa County; Local Ordinance by Okaloosa County)	1, 2	3, 4	FY 2014-15 AFR and Audit Report FY 2013-14 AFR and Audit Report	No response received to 11/3/2016 letter. <u>History:</u> -The Committee delayed action against the District in November 2015 relating to the FY 2013-14 AFR and Audit Report. An email received from District's management company dated 10/27/2015 stated that the District did not have the funds to pay for an audit of the financial statements; due to this, an audit was not performed, and due to the audit requirement the District was unable to complete the AFR at that time. -No further correspondence has been received from the District.	Take action if not received by 2/3/2017.
11	Holmes Creek Soil and Water Conservation District (Holmes County; General Law)	2	5	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter. Per email correspondence from DEO on 1/19/2017, a representative for the District informed DEO that the FY 2014-15 audit is in progress.	Take action if not received by 2/3/2017.
12	Laguna Estates Community Development District (Lee County; Local Ordinance by Lee County)	26, 27, 28	76, 77, 78, 79	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.
13	Martin Soil and Water Conservation District (Martin County; General Law)	25	82, 83	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
14	Mirabella Community Development District (Hillsborough County; Local Ordinance by Hillsborough County)	18, 19, 20, 21	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.
15	Orange Hill Soil and Water Conservation District (Washington County; General Law)	2	5	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter. Per email correspondence from DEO on 1/19/2017, a representative for the District informed DEO that the District needs the user name and password to log in and file the AFR and has left a message regarding such, but has not yet received a response to their message. DEO provided DFS' contact information to her and requested that the District contact DFS.	Take action if not received by 2/3/2017.
16	South Dade Soil and Water Conservation District (Miami-Dade County; General Law)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter. DEO provided a copy of email correspondence received from the District on 1/24/2017 that included an engagement letter dated October 28, 2016, for the District's FY 2014-15 audit, signed by the District on 1/19/2017.	Take action if not received by 2/3/2017.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
17	South Fork East Community Development District (Hillsborough County; Local Ordinance by Hillsborough County)	18, 19, 20, 21	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2014-15 Audit Report	No response received to 11/3/2016 letter. [Note: FY 2014-15 AFR received by DFS on 1/18/2017. Per the AFR, a FY 2014-15 audit of the District has been performed.]	Take action if not received by 2/3/2017.
18	Southbay Community Development District (Manatee County) (Manatee County; Local Ordinance by Manatee County)	21	70, 71, 73	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.
19	Southern Hills Plantation II Community Development District (Hernando County; Local Ordinance by the City of Brooksville)	10	34, 35	FY 2014-15 AFR and Audit Report FY 2013-14 AFR and Audit Report FY 2012-13 Audit Report	No response received to 11/3/2016 letter. <u>History:</u> -The Committee delayed action against the District in November 2015 relating to the FY 2013-14 AFR and Audit Report and FY 2012-13 Audit Report. -Per 11/24/2014 email to DEO from the District's management company: (1) the District did not have sufficient funds to retain an auditor to complete the audit; (2) the District was working on securing sufficient funding to have the audit performed and to prevent non-compliance going forward; and (3) an estimated date for filing the FY 2012-13 audit report was unknown. -Per 9/21/2015 email to DEO from the District's management company: (1) the District was unable to pay an audit firm for its service, due to lack of funding; (2) the District has recently had land holders pay back taxes in June 2015 and intends to use a portion of such funds to engage an audit firm; and (3) the District hopes to have all audits caught up by 6/30/2016.	Take action if not received by 2/3/2017.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
20	Southern Hills Plantation III Community Development District (Hernando County; Local Ordinance by the City of Brooksville)	10	34, 35	FY 2013-14 AFR and Audit Report FY 2012-13 Audit Report	<p>The District submitted its FY 2014-15 AFR on 6/30/2016. Based on the AFR amounts, an audit was not required for FY 2014-15. No further correspondence has been received from the District regarding the current status of the District's delinquent financial reports for FY 2013-14.</p> <p><u>History:</u> -The Committee delayed action against the District in November 2015 relating to the FY 2013-14 AFR and Audit Report and FY 2012-13 Audit Report. -Per 10/27/2015 email from District's management company, the District does not have the funds to pay for an audit of the FY 2013-14 financial statements; therefore, an audit was not performed. Due to the requirement for an audit, the District is unable to complete the AFR at this time. The District is transitioning to another management company, so further updates will need to be directed to that management company. -The Committee has delayed action against the District since August 2012 because the original developer filed bankruptcy, and the District is economically dependent on the developer. As a result, the District has not had sufficient funds to pay for audits. The revenues and expenditures had fluctuated with regard to being over and under the \$50,000 audit threshold.</p>	<p>Take action if FY 2013-14 AFR and audit report not received by 4/28/2017.</p> <p>No state action relating to FY 2012-13 audit.</p> <p>FY 2013-14 audit in lieu of FY 2012-13 audit.</p>
21	Summit at Fern Hill Community Development District (Hillsborough County; Local Ordinance by Hillsborough County)	18, 19, 20, 21	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	<p>Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S, whichever occurs later.</p>

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
22	WaterGrass Community Development District I (Pasco County; Local Ordinance by Pasco County)	10, 16, 20	36, 37, 38	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.
23	Yellow River Soil and Water Conservation District (Okaloosa County; General Law)	1, 2	3, 4	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter.	Take action if not received by 2/3/2017.

List 3:

SPECIAL DISTRICTS (DEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Ali-Baba Neighborhood Improvement District (Miami-Dade County; Local Ordinance by the City of Opa-locka)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter. The District is a component unit of the City of Opa-locka, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2014-15 audit is completed. [See List 1 for the status of the City's audit.]	No action on the special district since the City of Opa-locka is responsible for submitting the District's AFR.
2	City of Mulberry Community Redevelopment Agency (Polk County; Local Ordinance by the City of Mulberry)	20, 22, 26	39, 40, 41, 42, 56	FY 2014-15 AFR	No response received to 1/5/2017 letter.	Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S, whichever occurs later.

List 3:

SPECIAL DISTRICTS (DEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
3	East-West Neighborhood Improvement District (Miami-Dade County; Local Ordinance by the City of Opa-locka)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter. The District is a component unit of the City of Opa-locka, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2014-15 audit is completed. [See List 1 for the status of the City's audit.]	No action on the special district since the City of Opa-locka is responsible for submitting the District's AFR.
4	Hunter's Lake Special Dependent Tax District (Hillsborough County; Local Ordinance by Hillsborough County)	18, 19, 20, 21	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2014-15 AFR and Audit Report	11/3/2016 letter was returned by USPS to the Committee office unopened in January 2017. Per email correspondence with DEO on 1/20/2017, DEO sent a technical assistance/warning email to their contact in Hillsborough County, who forwarded such email to the District; the District has already been in contact with DEO about how to file the AFR.	Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S, whichever occurs later.

List 3:

SPECIAL DISTRICTS (DEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
5	Mount Dora Health Facilities Authority (Lake County; Local Ordinance by the City of Mount Dora)	12, 22	31, 32, 33	FY 2014-15 AFR	On 1/3/2017, Committee staff replied to an email from the Authority's CPA that stated the Authority is part of the City of Mount Dora's audit report and referenced a particular page of the audit report. Upon review of the City's audit report, it was noted that the Authority is not a component unit of the City and is, therefore, required by law to submit an AFR separately from the City. Committee staff provided specific information regarding such to the CPA and requested that he contact DFS for specific assistance on filing the AFR.	Take action if not received by 2/3/2017.
6	Niles Garden Neighborhood Improvement District (Miami-Dade County; Local Ordinance by the City of Opa-locka)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2014-15 AFR and Audit Report	No response received to 11/3/2016 letter. The District is a component unit of the City of Opa-locka, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2014-15 audit is completed. [See List 1 for the status of the City's audit.]	No action on the special district since the City of Opa-locka is responsible for submitting the District's AFR.

List 3:

SPECIAL DISTRICTS (DEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
7	Springfield Community Redevelopment Agency (Bay County; Local Ordinance by the City of Springfield)	2	5, 6	FY 2014-15 AFR and Audit Report	Letter was sent to the City of Springfield on 11/3/2016; however, the City did not respond.	No action on the special district since the City of Springfield is responsible for submitting the CRA's AFR and the CRA is included in the City's audit report.
8	Tarawood Special Dependent Tax District (Hillsborough County; Local Ordinance by Hillsborough County)	18, 19, 20, 21	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2014-15 AFR and Audit Report	11/3/2016 letter was returned by USPS to the Committee office unopened in January 2017. Per email correspondence with DEO on 1/20/2017, DEO sent a technical assistance/warning email to their contact in Hillsborough County, who forwarded such email to the District; however, she does not have much confidence that the District will respond since it has been ignoring emails from Hillsborough County lately about other issues.	Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S, whichever occurs later.

List 3:

SPECIAL DISTRICTS (DEPENDENT)

(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
9	Village Estates West Special District (Hillsborough County; Local Ordinance by Hillsborough County)	18, 19, 20, 21	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2014-15 AFR and Audit Report	<p>11/3/2016 letter was returned by USPS to the Committee office unopened on 1/18/2017.</p> <p>Per email correspondence with DEO on 1/20/2017, DEO sent a technical assistance/warning email to their contact in Hillsborough County, who forwarded such email to the District.</p> <p>Committee staff received a telephone call from a representative of the District on 1/20/2017. They are trying to submit the AFR to DFS, but are having difficulty. Committee staff attempted to assist and referred them to DFS specific assistance.</p>	Take action if not received by 2/3/2017 or the 60-day deadline provided by DEO pursuant to s. 189.067(1), F.S., whichever occurs later.

List 4:

TAKE NO ACTION

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	CrossCreek Community Development District (Manatee County; Local Ordinance by Manatee County)	21	70, 71, 73	AFR and Audit Report for: FY 2014-15, FY 2013-14	<p>DEO forwarded to Committee staff a copy of a letter received from the District's attorneys dated 11/22/2016 which stated that: (1) due to insufficient funds to pay an auditor, the District has not chosen an auditor to handle the District's FY 2013-14 through FY 2015-16 audits; (2) they anticipate the Board will select an auditor at its 12/7/2016 meeting; (3) the developable land within the District is currently under contract for sale to a new developer, which is expected to close mid-December; (4) assuming the sale transaction is completed, the District expects to receive funding necessary for the audits to be completed; and (5) this is expected to restore the District's financial condition and enable the District to bring audit filings current.</p> <p>DEO forwarded to Committee staff a copy of a letter received from the District's attorneys dated 8/19/2016 which stated it was their understanding that: (1) funding was now available for the FY 2012-13 through FY 2014-15 audits; (2) the District's auditor was currently completing the FY 2012-13 audit and anticipates the audit report to be submitted within 45-60 days; and (3) upon submission of that audit report, the auditor will begin preparing for the FY 2013-14 and FY 2014-15 audits.</p> <p>The District submitted the FY 2012-13 audit report on 11/9/2016.</p> <p><u>History:</u> -Since 2011, the Committee has both delayed action and taken actions against this District for various delinquent financial reports; the District has experienced funding and foreclosure issues during this time period. -In April 2014, the District submitted AFRs for FY 2008-09, FY 2009-10, and FY 2010-11 and the audit report for FY 2010-11. -In mid-2015, the District submitted the AFR and audit report for FY 2011-12.</p>	Continue to delay action, since District is working to catch up on delinquent audits.

List 4:

TAKE NO ACTION

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
2	Santa Rosa Bay Bridge Authority (Santa Rosa County; Special Act)	2	2, 3	<p>AFR and Audit Report** for: FY 2014-15, FY 2013-14, FY 2012-13, FY 2011-12, FY 2010-11</p> <p>Audit Report for: FY 2009-10 FY 2008-09</p> <p>(** = if audit threshold met)</p>	<p>Since 2/12/2015, DEO's records have shown the Authority's registered agent name and address as "Unknown." DEO has determined that the Authority cannot be declared "Inactive" at this time.</p> <p><u>History:</u> -Since at least 2009, the Committee has approved to delay action until a later date since the Authority only has restricted funds, which cannot be used to pay for an audit. DOT staffs the day-to-day operations of Authority, and until sometime in 2013 the DOT IG's Office compiled the financial statements and submitted the AFR for the Authority. -On 6/30/2011, the Authority was unable to make its \$5 million bond payment, and the trustee alerted the bondholders to the default. Since the bonds were not backed by the full faith and credit of the State, the State is not liable for the debt. DOT continues to operate and maintain the bridge. -In November 2013, the Authority's registered agent stated that DOT and the bond trustee had agreed to each pay half of cost for an independent reviewer/consultant to help review financial information and get AFRs submitted. -In January 2015, DEO forwarded an email from the Authority's registered agent of record to Committee staff. He stated that he had resigned from the Authority's Board in December 2014, following other members' resignations by about two months. Mellon Bank had sent a directive for the Board to increase the bridge toll from \$3.75 to \$5; if such action had not been taken within 30 days, they were going to circumvent the Board and direct the State to raise the toll. He stated that he resigned because he had long said that he would not serve through another unwarranted toll increase and he meant it. DEO removed him as the registered agent in its records and requested, if he was aware or became aware of anyone else who was handling registered agent responsibilities for the Authority, that he let DEO know or ask the person to contact DEO.</p>	Continue to delay action.

Dubose, Kathy

From: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Sent: Wednesday, October 12, 2016 2:51 PM
To: Abruzzo, Joseph; Raulerson, Dan
Cc: Dubose, Kathy; White, Deborah
Subject: 2014-15 FY Section 11.45(7)(a), FS, Notification
Attachments: Attachment A and B.xlsb

Pursuant to Section 11.45(7)(a), Florida Statutes, this e-mail is to notify you of the local governmental entities that, as of October 11, 2016, were not in compliance with the Section 218.39, Florida Statutes, audit report submission requirement for the 2014-15 fiscal year. A separate notification regarding district school boards, charter schools, and charter technical career centers that failed to provide for an audit for the 2014-15 fiscal year was made to you in an e-mail dated May 11, 2016. The following is a recap of the local governmental entities audit report filings:

Description	Counties (1)	Municipalities (1)	Special Districts	Total
Individual Entity Reports Received	65	379	884	1,328
Included in Another Entity's Audit Report (2)	N/A	N/A	428	428
Not Required to File (3)	N/A	11	194	205
Did Not File Required Audit Report (4)	1	17	30	48
Unable to Determine Whether Audit Was Required (5)	<u>N/A</u>	<u>4</u>	<u>52</u>	<u>56</u>
Total Entities	<u>66</u>	<u>411</u>	<u>1,588</u>	<u>2,065</u>

- (1) The consolidated city/county government of Jacksonville/Duval County is classified as a municipality for purposes of this notification.
- (2) Dependent special districts included in audit reports of counties or municipalities.
- (3) Entities that did not meet the audit threshold of Section 218.39(1), Florida Statutes.
- (4) See Attachment A.
- (5) Unable to obtain an annual financial report or other sufficient information to determine whether these entities met the audit threshold of Section 218.39(a), Florida Statutes. See Attachment B.

If you have any questions regarding this matter or require additional information, please do not hesitate to contact me.

Derek H. Noonan, Audit Supervisor
Auditor General, State of Florida
111 West Madison Street, Rm 401-P
Tallahassee, FL 32399-1450
Office (850) 412-2864
FAX (850) 488-6975

Note: In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

**Local Governmental Entities
2014-15 Fiscal Year Audit Reports
Required - Not Received**

Attachment A

COUNTIES		Entity ID	Note
1	Pasco County	C05000	1

MUNICIPALITIES			
1	Astatula, Town of	M01000	2
2	Biscayne Park, Village of	M03100	2
3	Century, Town of	M05800	2
4	Chattahoochee, City of	M05900	1
5	DeFuniak Springs, City of	M08700	1
6	El Portal, Village of	M10000	1
7	Esto, Town of	M10100	1
8	Hampton, City of	M13900	1
9	Indian Shores, Town of	M16400	1
10	Melbourne Beach, Town of	M23400	1
11	New Port Richey, City of	M25300	1
12	Opa-locka, City of	M27400	2
13	Pahokee, City of	M28200	2
14	Springfield, City of	M34300	1
15	Sweetwater, City of	M35600	1
16	Vernon, City of	M37000	1
17	Webster, City of	M37600	1

INDEPENDENT SPECIAL DISTRICTS			
1	Avalon Beach/ Mulat Fire Protection District	D02800	1
2	Avelar Creek Community Development District	D02860	1
3	Baker Fire District	D03200	2
4	Buckeye Park Community Development District	D08980	1
5	Campbellton-Graceville Hospital	D09400	2
6	Coquina Water Control District	D18600	1
7	CrossCreek Community Development District	D19875	2
8	Cypress Cove Community Development District	D20200	2
9	Cypress Shadows Community Development District	D20304	1
10	Dorcas Fire District	D22900	2
11	Florida Keys Mosquito Control District	D27850	1
12	Forest Creek Community Development District	D27975	1
13	Heritage Plantation Community Development District	D34173	2
14	Lakeside Landings Community Development District	D44808	1
15	Longleaf Community Development District	D47510	1
16	Mirabella Community Development District	D52108	1
17	Oaks at Shady Creek Community Development District (Established 12/10/14)	D57010	1
18	Palm River Community Development District	D62070	1
19	Parkway Center Community Development District	D62600	1

**Local Governmental Entities
2014-15 Fiscal Year Audit Reports
Required - Not Received**

Attachment A

20	River Bend Community Development District	D69805	1
21	Rivercrest Community Development District	D69910	1
22	South Dade Soil and Water Conservation District	D74000	2
23	South Fork East Community Development District	D74360	1
24	Southern Hills Plantation II Community Development District	D75480	2
25	Spring Lake Community Development District	D75950	1
26	Springfield Community Redevelopment Agency	D76030	1
27	Terra Bella Community Development District	D82122	1
28	Waters Edge Community Development District (Manatee County)	D87207	1
29	WaterGrass Community Development District I	D87305	2
30	Yellow River Soil and Water Conservation District	D90100	2

48 Total Counties, Municipalities and Special Districts

NOTES

- 1 As of October 11, 2016, we had not received an audit report for the 2014-15 fiscal year; however, the entity confirmed that an audit was in progress.
- 2 Based on previous audit reports or other financial reports filed by the entity, the entity was required to provide for an audit for the 2014-15 fiscal year. Although contacted, the entity did not indicate

**Local Governmental Entities
2014-15 Fiscal Year Audit Reports That May
Have Been Required - Not Received**

Attachment B

MUNICIPALITIES		Entity ID	Last Fiscal Year Audit Received
1	Belleair Shore, Town of	M02800	2011-12
2	Caryville, Town of	M05300	2012-13
3	Jacob City, City of	M17100	2013-14
4	Noma, Town of	M25700	2011-12

INDEPENDENT SPECIAL DISTRICTS			
1	Aqua One Community Development District (Established 1/27/15)	D02060	1
2	Bridge Harbor Community Development District (Dissolved 1/27/15)	D07903	1
3	Buckhead Trails Community Development District (Established 3/13/15)	D09010	1
4	Bullfrog Creek Community Development District	D09070	1
5	Carlton Lakes Community Development District (Established 3/25/15)	D10275	1
6	Cone Ranch South Community Development District (Established 11/20/14)	D18375	1
7	Coquina Road and Bridge District	D18500	1
8	Duval Soil and Water Conservation District	D24000	1
9	Entrada Community Development District (Pinellas County)	D25955	1
10	Florida PACE Funding Agency	D27870	1
11	Four Seasons at Crystal Springs Community Development District	D29090	1
12	Gamble Creek Community Development District (Established 5/6/15)	D29930	1
13	Green Corridor Property Assessment Clean Energy (PACE) District	D31785	1
14	Heights Community Development District, The	D33475	1
15	Heritage Harbour East Community Development District (Dissolved 9/25/15)	D34104	1
16	Holmes Creek Soil and Water Conservation District	D37100	2013-14
17	La Collina Community Development District	D42005	1
18	Laguna Estates Community Development District	D42430	2012-13
19	Laurel Highlands Community Development District	D45430	1
20	Mandarin Grove Community Development District	D48730	1
21	Martin Soil and Water Conservation District	D50100	1
22	Merrick Park Community Development District	D50780	1
23	Orange Hill Soil and Water Conservation District	D59400	1
24	Osceola Marketplace Community Development District	D60150	1
25	Polk Soil and Water Conservation District	D66500	1
26	Santa Rosa Bay Bridge Authority	D70900	1
27	Southbay Community Development District (Manatee County)	D73608	1
28	Summer Woods Community Development District	D78540	1
29	Summit at Fern Hill Community Development District (Established 3/25/15)	D78555	1
30	Sumter Soil and Water Conservation District	D78700	1
31	Suncoast Community Development District	D78750	2013-14
32	Taylor Soil and Water Conservation District	D81900	1
33	Treaty Oaks Community Development District	D82960	2012-13
34	Valley Oaks Community Development District	D84850	1

**Local Governmental Entities
2014-15 Fiscal Year Audit Reports That May
Have Been Required - Not Received**

Attachment B

35	West Orange Airport Authority	D87950	1
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DEPENDENT SPECIAL DISTRICTS

1	Ali-Baba Neighborhood Improvement District	D00800	1
2	Brevard County Educational Facilities Authority	D07200	1
3	Buckhorn Oaks Special Dependent District	D09060	2012-13
4	Carrabelle Port and Airport Authority	D10500	1
5	Duval County Research and Development Authority	D23900	2012-13
6	East-West Neighborhood Improvement District	D25300	1
7	Hillsborough County Industrial Development Authority	D36000	2012-13
8	Hunter's Lake Special Dependent Tax District	D38200	1
9	Keystone Grove Lakes Special Dependent District	D41905	1
10	Marion County Industrial Development Authority	D49400	1
11	Millers Creek Special District (Established 2/10/15)	D52055	1
12	New Port Richey Community Redevelopment Agency	D53800	1
13	Niles Garden Neighborhood Improvement District	D54200	1
14	Tarawood Special Dependent Tax District	D81300	1
15	Valrico Manor Special Dependent Tax District	D84900	1
16	Village Estates West Special District	D85500	1
17	Westwood Dependent Tax District	D89100	1

56 Total Municipalities and Special Districts

NOTE

1 No record of audit received for the 2010-11 through 2013-14 fiscal years.

Dubose, Kathy

From: Reeves-Foster, Jennifer <Jennifer.Reeves-Foster@myfloridacfo.com>
Sent: Monday, October 17, 2016 2:39 PM
To: White, Deborah
Cc: localgov
Subject: 2015 NonCompliant List
Attachments: JLAC 2015 NonCompliant(1) List (2).xls

Good afternoon.

Please find attached a report of the local entities that were noncompliant for the annual financial report requirement for 2015. The first tab denies those entities that have not submitted an AFR as of today, and the second tab identifies those that were not timely.

If you have any questions, please feel free to contact me.

Jennifer Reeves Foster, CPA
Chief, Bureau of Financial Reporting
Division of Accounting and Auditing
Department of Financial Services
Phone: (850)413-3071
Email: jennifer.reeves-foster@myfloridacfo.com

Non-Compliant Local Governments with S.218.32(d)F.S. for Fiscal Year 2015

Government ID	Local Government Name	AFR Received	Audit Received
Counties			
100063	Union		8/16/2016
Cities			
200028	Belleair Shore		
200031	Biscayne Park		
200038	Bradenton Beach		
200052	Carrabelle		
200053	Caryville		
200058	Century		
200059	Chattahoochee		
200076	Crestview		8/11/2016
200086	DeFuniak Springs		
200101	Esto		
200118	Fruitland Park		
200139	Hampton		
200164	Indian Shores		
200168	Islamorada, Village of Islands		7/25/2016
200172	Jacob City		
200208	Lawtey		
200236	Melbourne Beach		
200255	New Port Richey		
200259	Noma		
200276	Opa-locka		
200284	Pahokee		
200297	Paxton		
200320	Redington Beach		
200352	Springfield		
200358	Sweetwater		
200368	Trenton		6/2/2016
200372	Vernon		
200379	Webster		7/25/2016
Special Districts			
300835	Ali-Baba Neighborhood Improvement District *		
300458	Avalon Beach / Mulat Fire Protection District		
301552	Avelar Creek Community Development District		
300343	Baker Fire District		
300915	Boca Raton Housing Authority *		
300891	Bradenton Beach Community Redevelopment Agency *		
300508	Brevard County Educational Facilities Authority *		
301859	Bridge Harbor Community Development District		
301652	Buckeye Park Community Development District		
301151	Buckhorn Oaks Special Dependent District *		
301969	Bullfrog Creek Community Development District		
300249	Campbellton-Graceville Hospital		
300851	Carrabelle Community Redevelopment Agency *		
300852	Carrabelle Hospital Tax District *		
300853	Carrabelle Port and Airport Authority *		
301656	Chandler's Meadow Community Development District		
300958	City of Lake Wales Library Board *		
301659	City of Trenton Community Redevelopment Agency *		
300359	Coquina Water Control District		
301217	Country Village Special Dependent District *		
300900	Crestview Community Redevelopment Agency *		
301568	CrossCreek Community Development District		
300094	Cypress Cove Community Development District		
301666	Cypress Shadows Community Development District		
301667	Cypress Woods Common Facilities District *		
300256	Deer Island Community Development District		3/23/2016

300777	Deerfield Beach Housing Authority *		
300346	Dorcas Fire District		
300553	Duval County Research and Development Authority *		
300162	Duval Soil and Water Conservation District		
300011	East County Water Control District		
300836	East-West Neighborhood Improvement District *		
300335	Florida Keys Mosquito Control District		
301975	Florida PACE Funding Agency		
301468	Forest Creek Community Development District		
300779	Fort Lauderdale Housing Authority *		
301244	Fruitland Park Community Redevelopment Agency *		
301858	Hardee County Housing Authority		
301843	Heritage Harbour East Community Development District		
301473	Heritage Plantation Community Development District		
300605	Hillsborough County Industrial Development Authority *		
300789	Hollywood Housing Authority *		
300238	Holmes Creek Soil and Water Conservation District		
300760	Housing Authority of Springfield *		
300961	Housing Authority of The City of Lakeland *		
300797	Housing Authority of The City of Pompano Beach *		
300742	Housing Finance Authority of Volusia County *		
300608	Hunter's Lake Special Dependent Tax District *		
301383	Keystone Grove Lakes Special Dependent District *		
302009	La Collina Community Development District		
301694	Laguna Estates Community Development District		
300537	Lake Asbury Municipal Service Benefit District *		2/2/2016
301698	Lakeside Landings Community Development District		
301583	Laurel Highlands Community Development District		
300642	Leon County Educational Facilities Authority *		
301127	Longleaf Community Development District		
300655	Marion County Industrial Development Authority *		
300658	Martin County Industrial Development Authority *		
300330	Martin Soil and Water Conservation District		
301585	Merrick Park Community Development District		
301586	Mirabella Community Development District		
300661	Monroe County Industrial Development Authority *		
300876	Mount Dora Health Facilities Authority *		
301867	Nature Coast Regional Water Authority		6/28/2016
300930	New Port Richey Community Redevelopment Agency *		
300837	Niles Garden Neighborhood Improvement District *		
301985	North Central Florida Regional Housing Authority		
300499	Orange Hill Soil and Water Conservation District		
300997	Ormond Beach Housing Authority *		
301715	Palm River Community Development District		
301210	Park Place Community Development District		
300228	Parkway Center Community Development District		
300415	Pasco County Housing Authority		
300436	Polk Soil and Water Conservation District		
300400	Quantum Community Development District		
301508	River Bend Community Development District		
301184	Rivercrest Community Development District		
300925	Riviera Beach Housing Authority *		
300461	Santa Rosa Bay Bridge Authority		
300471	Seminole County Housing Authority		
300727	Seminole County Industrial Development Authority *		
301854	Snug Harbor Center Community Development District		
300157	South Dade Soil and Water Conservation District		
301404	South Fork East Community Development District		
301731	Southbay Community Development District (Manatee County)		
301408	Southern Hills Plantation II Community Development District		
301733	Spring Lake Community Development District		

301734	Springfield Community Redevelopment Agency *		
300947	St. Petersburg Housing Authority *		
301415	Suncoast Community Development District		
300622	Tarawood Special Dependent Tax District *		
300480	Taylor Soil and Water Conservation District		
301834	Terra Bella Community Development District (New)		
300051	Tri-County Airport Authority		9/21/2016
300732	Union County Special Library District *		8/16/2016
300623	Valrico Manor Special Dependent Tax District *		
300624	Village Estates West Special District *		
301521	WaterGrass Community Development District I		
301520	Waters Edge Community Development District (Manatee County)		
300910	Winter Park Housing Authority *		
300356	Yellow River Soil & Water Conservation District		
Other Entities			
500007	Apalachee Regional Planning Council		
500084	Belleview Economic and Development Council *		
500061	Central Florida Fire Academy		
500021	Florida Intergovernmental Financing Commission		
500020	Florida Ports Financing Commission		
500044	Florida Utility Financing Commission		
500010	North Central Florida Regional Planning Coun		
500085	North Florida Broadband Authority		
500016	VCOG, Inc.		
500018	Withlacoochee Regional Planning Council		
* Indicates Dependent Special District			

Dubose, Kathy

From: Reyes, Daylin <Daylin.Reyes@myfloridacfo.com>
Sent: Friday, December 16, 2016 10:14 AM
To: Dubose, Kathy; White, Deborah; 'jack.gaskins@deo.myflorida.com'
Cc: Reeves-Foster, Jennifer; Williams, Lisa D; Smith, Otis W
Subject: AFR Agency List
Attachments: LOGER-NonCompliant 2017-12-08.xlsx

Good morning,

It was a pleasure meeting everyone yesterday, we appreciate you reaching out to us to address those areas of concern. As promised, attached is the list of agencies who were non-compliant. We'll monitor these closely and let you know if their AFR is submitted.

In regards to the LOGER changes, we are working on drafting a specifications document that will outline the updates. I'll send you the specifications document for your review, we want to ensure we've captured your concerns and are resolving them accurately.

Feel free to reach out to me should you need anything else, thank you.

Daylin Reyes, FMP

Financial Administrator, Federal & Financial Reporting
Bureau of Financial Reporting
Division of Accounting & Auditing
Department of Financial Services
Phone: (850) 413-5674

ENTITY_ID	ENTITY_NAME	AFR_RECEIVED_DATE	AUDIT_RECEIVED_DATE	YEAR	ENTITY_TYPE_CD	DISTRICT_DEPEND_CD	TypeName	sortby
302014	Carlton Lakes Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302016	Cone Ranch South Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302017	Oaks at Shady Creek Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302018	Summit at Fern Hill Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302019	Willow Walk Community Development District	12/5/2016	12/5/2016	2015	SD	I	Special Districts	3
302020	Arden Park Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302023	Buckhead Trails Community Development District	11/16/2016	NULL	2015	SD	I	Special Districts	3
302028	Aqua One Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302029	Bannon Lakes Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302032	Gamble Creek Community Development District	NULL	NULL	2015	SD	I	Special Districts	3
302038	Millers Creek Special District	10/4/2016	NULL	2015	SD	D	Special Districts	3
302048	Green Corridor Property Assessment Clean Energy (PACE) District	NULL	NULL	2015	SD	I	Special Districts	3
302054	Port Manatee Improvement District	NULL	NULL	2015	SD	D	Special Districts	3
302055	Southwest County Improvement District	NULL	NULL	2015	SD	D	Special Districts	3
302057	City of Mulberry Community Redevelopment Agency	NULL	NULL	2015	SD	D	Special Districts	3
302064	St. Lucie County Sustainability District	NULL	NULL	2015	SD	D	Special Districts	3
302065	Treasure Coast Education, Research and Development Authority	NULL	NULL	2015	SD	D	Special Districts	3

Failure to Provide the Auditor General with Item(s)/Information

List 1: LOCAL GOVERNMENTS

Significant Items Missing from Audit Report Not Yet Provided to Auditor General
(required by s. 11.45(7)(b), F.S.)

	Entity Name (County)	Senate District(s) (Countywide)	House District(s) (Countywide)	Item(s) Missing from FY 2014-15 Audit Report	Staff Recommendation
1	Archer, City of (<i>Alachua</i>)	8	10, 20, 21	A written statement of explanation or rebuttal concerning the auditor's comments included in the auditor's management letter (required by Sections 10.557(3)(l) and 10.558(1), Rules of the Auditor General).	Take action if not received by March 3, 2017
2	Arlington Ridge Community Development District (<i>Lake</i>)	12, 22	31, 32, 33	A statement in the management letter as to whether corrective actions have been taken to address findings and recommendations made in the preceding audit report (required by Section 10.554(1)(i)1., Rules of the Auditor General).	

List 2: LOCAL GOVERNMENTS

Failure to Provide the Auditor General with Evidence of Corrective Action Taken Related to Investment Policies
(required by s. 11.45(7)(d), F.S.)

	Entity Name (County)	Senate District(s) (Countywide)	House District(s) (Countywide)	Non-Compliance Reported in the FY 2014-15 Audit Report Related to Investment Policies	Staff Recommendation
1	Suwannee County Development Authority (<i>Suwannee</i>)	5	10	<p><i>Audit Finding 2015-002:</i> The Authority held deposits in a financial entity contrary to Florida Statutes 218.415(17)(c).</p> <p>Section 218.415(17)(c), F.S. specifies: (17) AUTHORIZED INVESTMENTS; NO WRITTEN INVESTMENT POLICY.—Those units of local government electing not to adopt a written investment policy in accordance with investment policies developed as provided in subsections (1)-(15) may invest or reinvest any surplus public funds in their control or possession in: (c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in s. 280.02 (bank, savings bank, or savings association that meets certain requirements).</p>	Take action if not received by March 3, 2017

Dubose, Kathy

From: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Sent: Thursday, October 20, 2016 2:56 PM
To: Abruzzo, Joseph; Raulerson, Dan
Cc: Dubose, Kathy; White, Deborah
Subject: 2014-15 FY Section 11.45(7)(b) and (d), FS, Notification
Attachments: 2015 Missing Items Letter to JLAC Attachment.docx

Pursuant to Section 11.45(7)(b), Florida Statutes, this e-mail is to notify you of the 20 local governmental entities that did not provide us the significant items omitted from their 2014-15 fiscal year audit reports within 45 days after the date of our request. The attached listing identifies the 20 local governmental entities (2 counties, 3 county agencies, 6 municipalities, and 9 special districts) and describes the audit report items omitted.

In addition, pursuant to Section 11.45(7)(d), Florida Statutes, this e-mail is to notify you that the Hamilton County Memorial Hospital and the Suwannee County Development Authority were each cited for noncompliance with Section 218.415, Florida Statutes, and did not provide us evidence of corrective action within 45 days after the date of our request.

To date, none of the 22 local governmental entities mentioned above have provided us the requested information. Please advise if you or your staff have any questions regarding this information

Derek H. Noonan, Audit Supervisor
Auditor General, State of Florida
111 West Madison Street, Rm 401-P
Tallahassee, FL 32399-1450
Office (850) 412-2864
FAX (850) 488-6975

Note: In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

LOCAL GOVERNMENTAL ENTITIES
 ITEMS OMITTED FROM 2014-15 FISCAL YEAR AUDIT REPORTS
 REQUESTED BUT NOT RECEIVED

	<u>DATE REQUESTED</u>	<u>ITEMS REQUESTED</u>
<u>COUNTIES</u>		
Broward County Clerk of the Courts	7/19/16	A
Lafayette County Board of County Commissioners	8/30/16	B
Lafayette County Clerk of Court and Comptroller	8/30/16	A, C
Madison County Board of County Commissioners	8/30/16	B
Suwannee County Clerk of the Circuit Court	8/30/16	A, C
<u>MUNICIPALITIES</u>		
Archer, City of	8/24/16	D
Callahan, Town of	8/24/16	E
Jay, Town of	8/24/16	F
Miami, City of	7/15/16	G
Midway, City of	8/24/16	H
Montverde, Town of	8/30/16	E
<u>SPECIAL DISTRICTS</u>		
Arlington Ridge Community Development District	8/24/16	E
Daytona Beach Racing and Recreational Facilities District	8/24/16	D, H
East Naples Fire Control and Rescue District	3/1/16	I, J
Gilchrist Soil and Water Conservation District	8/24/16	K
Golden Gate Fire Control and Rescue District	3/1/16	I, J
Hardee Soil and Water Conservation District	8/24/16	I
Levy Soil and Water Conservation District	8/24/16	K
Portofino Isles Community Development District	5/20/16	G
South Broward Hospital District	3/1/16	L, M

LOCAL GOVERNMENTAL ENTITIES
ITEMS OMITTED FROM 2014-15 FISCAL YEAR AUDIT REPORTS
REQUESTED BUT NOT RECEIVED

Item Omitted:

- (A) An accountant's examination report with a determination of the entity's compliance with Section 61.181, Florida Statutes, regarding a depository for alimony, support, and maintenance transactions (required by Section 10.556(10)(d), Rules of the Auditor General).
- (B) An accountant's examination report with a determination of the entity's compliance with Sections 365.172(10) and 365.173(2)(d), Florida Statutes, regarding E911 funding (required by Section 10.556(10)(b), Rules of the Auditor General).
- (C) An accountant's examination report with a determination of the entity's compliance with Sections 28.35 and 28.36, Florida Statutes, regarding the clerk of the courts performance standards and budget (required by Section 10.556(10)(c), Rules of the Auditor General).
- (D) Written statement of explanation or rebuttal concerning the auditor's comments included in the auditor's management letter (required by Sections 10.557(3)(l) and 10.558(1), Rules of the Auditor General).
- (E) A statement in the management letter as to whether corrective actions have been taken to address findings and recommendations made in the preceding audit report (required by Section 10.554(1)(i)1., Rules of the Auditor General).
- (F) An accountant's examination report with a determination of the entity's compliance with Section 218.415, Florida Statutes regarding the investment of public funds (required by Section 10.556(10)(a), Rules of the Auditor General).
- (G) For uncorrected audit findings from the preceding financial audit report, identification of those that were also included in the second preceding fiscal year audit report (required by Section 10.554(1)(i)1., Rules of the Auditor General).
- (H) Written statement of explanation or rebuttal concerning the auditor's comments included in the auditor's report on compliance and internal control (required by Government Auditing Standards, Paragraph 4.33, and Section 10.557(3)(l), Rules of the Auditor General).
- (I) Management's Discussion and Analysis (required by Government Accounting Standards Board *Codification of Governmental Accounting and Financial Reporting Standards* (GASB Codification) Section 2200.106 and Section 10.557(3)(h), Rules of the Auditor General).

LOCAL GOVERNMENTAL ENTITIES
ITEMS OMITTED FROM 2014-15 FISCAL YEAR AUDIT REPORTS
REQUESTED BUT NOT RECEIVED

- (J) Budgetary comparison schedule for the General Fund, and each major special revenue fund with a legally adopted budget (required by Section 166.241(2) or 189.016(3), Florida Statutes, and Sections 2200.206 and 2400.102 of the GASB Codification).
- (K) Independent auditor's report that includes an opinion on the Schedule of Expenditures of State Financial Assistance (required by Section 215.97(9)(b), Florida Statutes, and Section 10.557(3)(e)2., Rules of the Auditor General).
- (L) A statement in the management letter as to whether the local governmental entity met one or more of the conditions specified in Section 218.503(1), Florida Statutes, that may be indicators of financial emergency (required by Section 10.554(1)(i)5.a., Rules of the Auditor General).
- (M) A statement in the management letter as to whether the annual financial report required to be filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences (required by Section 10.554(1)(i)5.b., Rules of the Auditor General).

Note: All references to Rules of the Auditor General are to Rules in effect for the 2014-15 fiscal year.

Florida Statutes related to Significant Audit Items Missing and Failure to Provide Evidence of Corrective Action Taken to Address Investment Policies

11.45(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

(b) The Auditor General, in consultation with the Board of Accountancy, shall review all audit reports submitted pursuant to s. 218.39. The Auditor General shall request any significant items that were omitted in violation of a rule adopted by the Auditor General. The items must be provided within 45 days after the date of the request. If the governmental entity does not comply with the Auditor General's request, the Auditor General shall notify the Legislative Auditing Committee.

(d) During the Auditor General's review of audit reports, he or she shall contact those units of local government, as defined in s. 218.403, that are not in compliance with s. 218.415 and request evidence of corrective action. The unit of local government shall provide the Auditor General with evidence of corrective action within 45 days after the date it is requested by the Auditor General. If the unit of local government fails to comply with the Auditor General's request, the Auditor General shall notify the Legislative Auditing Committee.

11.40 Legislative Auditing Committee.—

(1) The Legislative Auditing Committee may take under investigation any matter within the scope of an audit, review, or examination either completed or then being conducted by the Auditor General or the Office of Program Policy Analysis and Government Accountability, and, in connection with such investigation, may exercise the powers of subpoena by law vested in a standing committee of the Legislature.

(2) Following notification by the Auditor General, the Department of Financial Services, or the Division of Bond Finance of the State Board of Administration of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The committee shall specify the date such action shall begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement the provisions of this paragraph.

(b) In the case of a special district created by:

1. A special act, notify the President of the Senate, the Speaker of the House of Representatives, the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber, the legislators who represent a portion of the geographical jurisdiction of the special district, and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0651, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

2. A local ordinance, notify the chair or equivalent of the local general-purpose government pursuant to s. 189.0652 and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0652, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067(3).

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34.