



THE TOWN OF KENNETH CITY, FLORIDA

Council Meeting PUBLIC NOTICE

The Council of the Town of Kenneth City will meet at Community Hall, located at 4600 58th Street North, Kenneth City, Florida to discuss the agenda items of Town business listed at the time indicated below.

6:30pm

May 10, 2023

Community Hall

- A. Call to Order
- B. Moment of Silence by Councilmember and Pledge of Allegiance
- C. Roll Call
- D. Administration of Oath of Office

- E. Consent Agenda
 - 1. April Meeting Minutes
 - a. 04/12/2023 Town Council Meeting
 - b. 4/25/2023 Special Meeting

- F. Presentations
 - 1. Engineer Project Updates
 - a. Ernst Park LID Parking Improvement Project
 - b. Stormwater Assessment Program presentation of Operating Costs

 - 2. Waste Pro Multi Family Service Levels and Rates

- G. Public Comment (limited to 3 minutes)

Please state your name and address for the record. Public participation is encouraged. If you are addressing the Council, step to the podium and state your name and address for the record. Public comments can also be submitted by email to the Town Clerk at Town57@kennethcityfl.org, written comments must be received by 4pm on the day of the meeting and will be read aloud during the meeting. Please limit your comments to 400 words as the comments are limited to three minutes.

- H. Action Agenda
 - 1. Motion to Approve Waste Pro Multi Family Service Levels and Rates
 - 2. Create Auditor Selection Committee- Pursuant to Florida Statute 218.391
 - 3. Ernst Park LID Parking Improvement Project- Motion to proceed or not to proceed

G. Town Attorney Report/Comments

H. Town Clerk Report/Comments

I. Town Manager Report/Comments

J. Mayor/Council Comment

K. Adjournment

Any person who decides to appeal any decision of the Town Council with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The law does not require the Town Clerk to transcribe verbatim minutes; therefore, the applicant must make the necessary arrangements with a private reporting firm and bear the resulting expense. In accordance with the Americans with Disability Act and F.S. 286.26; any person with a disability requiring reasonable accommodation in order to participate in this meeting should call 727-498-8948 or fax a written request to 727-498-8841. www.kennethcityfl.org

the 1990s, the number of people with a mental health problem has increased in the UK (Mental Health Act 1983).

There is a growing awareness of the need to improve the lives of people with mental health problems. The Department of Health (2000) has set out a strategy for mental health care in the UK. The strategy is based on the following principles:

- People with mental health problems should be treated as individuals, with their own needs and wishes.
- People with mental health problems should be given the opportunity to participate in decisions about their care.
- People with mental health problems should be given the opportunity to live in their own homes and communities.

The strategy also sets out a number of objectives for mental health care in the UK:

- To reduce the number of people with mental health problems who are admitted to hospital.
- To improve the quality of care for people with mental health problems.
- To improve the support available to people with mental health problems.

The strategy also sets out a number of actions that should be taken to achieve these objectives:

- To improve the training and skills of mental health professionals.
- To improve the availability of mental health services.
- To improve the support available to people with mental health problems.

The strategy also sets out a number of measures that should be taken to improve the lives of people with mental health problems:

- To improve the housing available to people with mental health problems.
- To improve the employment opportunities available to people with mental health problems.
- To improve the social support available to people with mental health problems.

The strategy also sets out a number of measures that should be taken to improve the lives of people with mental health problems:

- To improve the quality of life for people with mental health problems.
- To improve the quality of care for people with mental health problems.
- To improve the support available to people with mental health problems.

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- To improve the support available to people with mental health problems.



TOWN OF KENNETH CITY FLORIDA

Town Council Meeting Minutes

April 12, 2023

A. Call to Order- Meeting delayed due to Interim Manager Duncan having computer and recording issues

B. Moment of Silence by Councilmember Roberts and Pledge of Allegiance

C. Roll Call

Present were Mayor Robert Howell, Vice Mayor Cummings, Councilmember Noble, Councilmember Roberts, Interim Town Manager Duncan, Town Attorney Johnston

D. Administration of Oath of Office & Council Reappointment

1. Administration of Oath of Office & Council Reappointment was conducted for 1. Councilmember Roberts

2. Administration of Oath of Office & Council Reappointment was conducted for 1 Councilmember Cummings

3. Bonnie Noble was appointed Vice Mayor

Vice Mayor Noble motioned to terminate Imagine That performance with exception to Jocilyn (Town Clerk until May 8th of when she had given her previous resignation to Imagine That. Kyle Seconded. Motion Passed 4/0

Vice Mayor Noble motioned to make Lacy LaFave Interim Town Manager at same pay rate as previous Town Manager Cavalli. Motion Passed 4/0

E. Consent Agenda -

1. 3.8.23 Minutes Motion to Approve passed 4-0

2. Renewal of Community Development Block Grant Cooperation Agreement Motion to Approve passed 4-0

3. Imagine That Performance Project Reports: 19 & 20 Item pulled

F. Presentations

1. Suncoast League of Cities did not appear to make their presentation

2. Engineer Project Updates was presented by the Town Engineer of Record

G. Persons Wishing to Be Heard on Items NOT Listed on the Agenda A 3 minute time limit

Members of the public addressed the Town Council.

Action Agenda

1. Appointment of P&Z/BOA Members was approved as proposed by motion, second and a vote of 4-0

2. PRM Board Member Designations

The Council selected Bonnie Noble, and alternate Robert Mayor Howell, by a vote of 4-0

3. First Reading of Ordinance 2023-662 – Fire Assessment Fee Collection

The Fire Assessment Fee Collection Ordinance was approved for second reading.

4. First Reading of Ordinance 2023-663 – Stormwater Assessment Fee Collection

The Stormwater Assessment Fee Collection was approved for second reading.

5. Second and Final Reading of Ordinance 2023-661 Chapter 54

Ordinance 2023-661 amending Chapter 54 was approved by motion, second and a vote of 4-0

6. Approval of EOR Contract Approval

The EOR Contract was approved as proposed by motion, second and a vote of 4-0

7. Preliminary Budget Calendar was tabled

8. Task Order- 2024 Budget Preparation was tabled

I. Town Attorney Report/ Discussion & Direction for Town Manager Position Advertisement

J. Town Clerk Report/Comments

K. Town Manager Report/Comments

L. Mayor/Council Comments

M. Adjourned at 9:04 pm



TOWN OF KENNETH CITY FLORIDA
Town Council Special Meeting Minutes
April 26, 2023

- A. Call to Order**
- B. Pledge of Allegiance**
- C. Roll Call**

Present upon roll call: Councilmember Roberts, Councilmember Cummings, Councilmember Zemaitis, Vice Mayor Noble, Mayor Howell and Interim Town Manager LaFave.

City Attorney Services

Mayor Howell opened the meeting, turning it over to Interim Town Manager LaFave to discuss Attorney Services.

Interim Town Manager LaFave referred to a memo she provided to the Council and asked Deputy Town Clerk Palmer to read the memo for the record. After the memo had been read Interim Town Manager LaFave addressed the Council explaining why she has requested to have the current Town Attorney be terminated and to be replaced with an Interim Town Attorney. Interim Town Manager LaFave stated she has contacted other local government attorneys, inquiring as to their willingness and rates. Attached to the memo provided is the resume of Attorney Ralf Brookes a Certified City County Local Government Lawyer. Attorney Brookes is here at this meeting tonight.

Discussion ensued amongst the Councilmembers. Councilmember Roberts expressed that she is only seeing this information for the first time tonight and has not even had time to read the resume and is concerned Attorney Johnston is not present at this meeting to be part of this discussion. Councilmember Zemaitias concurs with Councilmember Roberts. Vice Mayor Noble voiced concern regarding a records request for the audio of the last meeting, lack of updates to Muni code on town ordinances, and other services that have been lacking. Mayor Howell stated he has not had any issues with records request or the town attorney. Mayor Howell also stated that when they brought Interim Manager LaFave on, he promised to back her up. Councilmember Cummings expressed his concerns on deadlines not being met and Attorney Johnston was at all meetings knowing the deadlines.

Mayor Howell opened the discussion for public comment:

Resident, 5196 60th Way, commented on the hiring of Imagine That and other concerns.

Resident, Jeffery Pfannes: 4494 61st Lane, commented on the performance of former Town Manager Duncan.

Resident, Donald Kinney: 6144 46th Ave., commented on Imagine That and town building services.

Resident, Paul Asher: 6412 44th Ave. N., commented on the hours per month the current attorney is hired to be available to the town and also commented what time frame can the new attorney can give to the town.

Resident, Robert Arrison: 6048 45th Ave. N., commented the only thing that should be talking about is what the Interim Town Manager is asking for.

Resident, Ellen Dalbo: 4726 58th St. N., commented on the hiring of the Interim Town Manger LaFave and the responsibility of the town's recordings.

Resident, Tony Chan, 4255 58th St N, thanked everyone for their service Mr. Chan commented on the hiring of Imagine That, and the terminating of Imagine That.

After public comment, Interim Town Manger LaFave introduced Attorney Brookes, who gave an overview of his services and experience to the Council. Attorney Brookes also commented on the current contract with Imagine That. Attorney Brookes also explained to the Council they will need to follow the procurement code for the town and seek bids for a permanent Town Attorney. After further discussion, Vice Mayor Noble moved to Terminate the existing Town Attorney without cause effective immediately, seconded by Councilmember Cummings. Roll call: Councilmember Roberts, no; Councilmember Cummings, yes; Councilmember Zemitias, no; Vice Mayor Noble, yes; and Mayor Howell, yes.

Vice Mayor Noble moved to appoint Ralf Brookes Attorney, as Interim Town Attorney effective immediately under the same terms and conditions as the existing contract, seconded by Councilmember Cummings. Roll call: Councilmember Roberts, no; Councilmember Cummings, yes; Councilmember Zemitias, yes; Vice Mayor Noble, yes; and Mayor Howell, yes.

Interim Town Manager LaFave, thanked the council for supporting her in this endeavor.

Vice Mayor Noble thanked the citizens for coming out to support Interim Town Manager LaFave. Mayor Howell emphasized the fact that the Council is standing behind her and wants Interim Town Manager LaFave to succeed.

Councilmember Zematias moved to adjourn the meeting, seconded by, Councilmember Roberts. Roll call: all yes.

Respectfully Submitted

Mary F. Palmer, CMC, MMC
Deputy Town Clerk



Town of Kenneth City
 17985 Gulf Boulevard, Ste 201
 Redington Shores, FL 33708
 P: 727.202.6825

Permit Number: _____

PERMIT APPLICATION
APPLICATION MUST BE FILLED OUT COMPLETELY



I. PROJECT LOCATION/FACILITY INFORMATION				OFFICE USE	
PROJECT NAME Ernst Park LID Parking Improvements				CODE IN EFFECT:	
ADDRESS 4600 58th Street North, Kenneth City FL 33709					
SUBDIVISION/FACILITY NAME Community Hall / PD		LOT / UNIT#	FLOOD ZONE		
TAX FOLIO # / PARCEL # 05-31-16-00000-140-0100		ZONING DISTRICT	ZONING APPROVAL		
LEGAL DESCRIPTION					
II. IDENTIFICATION					
A. OWNER OR LESSEE		EMAIL ADDRESS townmanager@kennethcityfl.org		FAX NO.	
NAME Lacy LaFave, Interim Town Manager				TELEPHONE NO. 727-498-8948	
ADDRESS 6000 54th Ave N		CITY Kenneth City	STATE FL	ZIP CODE 33709	
B. BONDING/MORTGAGE NAMES					
Fee Simple Titleholder, Bonding Company, Mortgage Lender and Design Professional information is required when the aggregate value (total cost of all improvements and not just work authorized by the individual permit) is \$2,500 or more (except HVAC repair/replacement > \$7,500).					
NAME		ADDRESS, CITY, STATE & ZIP		TELEPHONE NO.	
FEE SIMPLE TITLEHOLDERS (IF OTHER THAN OWNER) <input type="checkbox"/> SAME AS OWNER <input checked="" type="checkbox"/>					
BONDING COMPANY <input type="checkbox"/> NOT APPLICABLE <input checked="" type="checkbox"/>					
MORTGAGE LENDERS <input type="checkbox"/> NOT APPLICABLE <input checked="" type="checkbox"/>					
DESIGN PROFESSIONAL		LICENSE #			
William G. Reidy, FL PE# 35605					
C. CONTRACTORS		*All subs to sign Contractor Add-on Form		PRIMARY CONTACT EMAIL ADDRESS	PRIMARY CONTACT CELL PHONE NO.
LICENSE #	TYPE	COMPANY NAME	ADDRESS, CITY, STATE & ZIP	TELEPHONE NO.	EMAIL ADDRESS
GENERAL to be determined through competitive bidding process					
PLUMBING					
GAS					
ELECTRICAL					
HVAC					
OTHER					
III. TYPE OF IMPROVEMENT					
<input type="checkbox"/> NEW BUILDING	<input type="checkbox"/> RELOCATION	<input type="checkbox"/> MANUFACTURED	<input type="checkbox"/> SHELL	<input type="checkbox"/> DECK	
<input type="checkbox"/> ADDITION	<input type="checkbox"/> REPAIR	<input type="checkbox"/> DOCK/SEAWALL	<input type="checkbox"/> TENANT SPACE		
<input type="checkbox"/> ACCESSORY STRUCTURE	<input type="checkbox"/> ALTERATION	<input type="checkbox"/> DEMOLITION			
<input type="checkbox"/> POOL/SPA:	<input type="checkbox"/> IN-GROUND	<input type="checkbox"/> ABOVE GROUND			
<input checked="" type="checkbox"/> OTHER Police Only Parking		ESTIMATED COST OF CONSTRUCTION: \$ 200,000			
A. WORK DESCRIPTION (Residential and Non-Residential Projects)					
Provide a description of the work to be covered by the permit. As examples; 20,000 sq. ft. office building, building a 2,300 sq. ft. office addition, replace 5 exterior windows, renovate kitchen. etc.					
Construction of pervious concrete parking for police vehicles only behind the PD.					



PERMIT APPLICATION

B. DIMENSIONS/DATA

BASIC USAGE: RESIDENTIAL COMMERCIAL INDUSTRIAL MUNICIPAL

CONSTRUCTION AREA: _____ TYPE OF CONSTRUCTION: IA IB IIA IIB IIIA IIIB IV VA VB

CONDITIONED _____ S.F. ELECTRICAL SERVICE: PHASE _____ SIZE _____ AMPS _____ OVERHEAD UNDERGROUND

GARAGE _____ S.F. MECHANICAL (HVAC): GAS ELECTRICAL

OTHER _____ S.F. WATER SUPPLY: MUNICIPAL PRIVATE WELL

TOTAL AREA: _____ S.F. SEWAGE DISPOSAL: MUNICIPAL SEPTIC SYSTEM

IV. OWNER'S AFFIDAVIT / NOTICE OF COMMENCEMENT

Application is hereby made to obtain a permit to perform work and installations as indicated. I certify that no work or installation has commenced prior to the issuance of a building permit and that all work will be performed to meet the standards of all laws regulating construction in this jurisdiction. I understand that a separate permit must be secured for ELECTRICAL WORK, PLUMBING, SIGNS, WELLS, POOLS, FURNACES, BOILERS, HEATERS, TANKS & AIR CONDITIONERS, etc. The applicant agrees to comply with the Municipal Ordinances and with the conditions of this permit. Failure to comply may result in suspension or revocation of this permit or other penalty. Applicant understands that the issuance of the permit created no legal liability, express or implied, of the Department, Municipality, Agency, or Inspector.

To schedule an inspection, have the permit number and address ready and call 1-727-202-6825 or email kennethcity@safebuilt.com.

Owner's affidavit: I certify that all the foregoing information is accurate and that all work will be done in compliance with all applicable laws regulating construction and zoning in this jurisdiction.

713.135, FS: WARNING TO OWNER: YOUR FAILURE TO RECORD A NOTICE OF COMMENCEMENT MAY RESULT IN YOUR PAYING TWICE FOR IMPROVEMENTS TO YOUR PROPERTY. A NOTICE OF COMMENCEMENT MUST BE RECORDED AND POSTED ON THE JOB SITE BEFORE THE FIRST INSPECTION. IF YOU INTEND TO OBTAIN FINANCING, CONSULT WITH YOUR LENDER OR AN ATTORNEY BEFORE RECORDING YOUR NOTICE OF COMMENCEMENT.

FS 553.79(10), FS: NOTICE: In addition to the requirements of this permit, there may be additional restrictions applicable to this property that may be found in the public records of this county, and there may be additional permits required from other governmental entities such as water management districts, state agencies, or federal agencies.

OWNER'S ELECTRONIC SUBMISSION STATEMENT: Under penalty of perjury, I declare that all the information contained in this building permit application is true and correct.

STATE OF FLORIDA, COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by means of ___ physical presence or ___ online notarization who is personally known to me or has produced _____ as identification.

(Signature of Owner or Agent)

(Name of person making statement)

(Signature of Notary Public-State of Florida)

(Print, Type or Stamp Commissioned Name of Notary Public)

STATE OF FLORIDA, COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by means of ___ physical presence or ___ online notarization who is personally known to me or has produced _____ as identification.

(Signature of Contractors)

(Name of person making statement)

(Signature of Notary Public-State of Florida)

(Print, Type or Stamp Commissioned Name of Notary Public)

V. FOR OFFICE USE ONLY

Contractor's State Certification or Registration No. _____

APPLICATION APPROVED BY: _____
(Building Official/Permit Official)

DATE : _____

COMMENTS: _____

the 1990s, the number of people in the world who are poor has increased from 1.1 billion to 1.5 billion.

There are many reasons for this. One is that the world's population has increased by 1 billion in the last 20 years. Another is that the world's economy has not grown fast enough to keep pace with the population increase. A third is that the world's resources are being used up too fast. A fourth is that the world's climate is changing, and this is causing droughts and floods in many parts of the world.

There are many things that we can do to help solve these problems. One is to stop using so many resources. Another is to grow more food. A third is to help the poor in other ways. A fourth is to help the world's climate.

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the 1990s, the number of people with a university degree has increased in all countries, but the increase has been most dramatic in the United States.

There are several reasons for the increase in the number of people with a university degree. One reason is that the number of people who are able to attend university has increased. Another reason is that the number of people who graduate from university has increased. A third reason is that the number of people who are employed in jobs that require a university degree has increased.

The increase in the number of people with a university degree has led to a number of changes in the labor market. One change is that the demand for people with a university degree has increased. Another change is that the wages of people with a university degree have increased. A third change is that the number of people who are employed in jobs that require a university degree has increased.

The increase in the number of people with a university degree has also led to a number of changes in the economy. One change is that the economy has become more knowledge-intensive. Another change is that the economy has become more service-oriented. A third change is that the economy has become more globalized.

The increase in the number of people with a university degree has also led to a number of changes in society. One change is that the number of people who are employed in jobs that require a university degree has increased. Another change is that the number of people who are employed in jobs that require a university degree has increased. A third change is that the number of people who are employed in jobs that require a university degree has increased.

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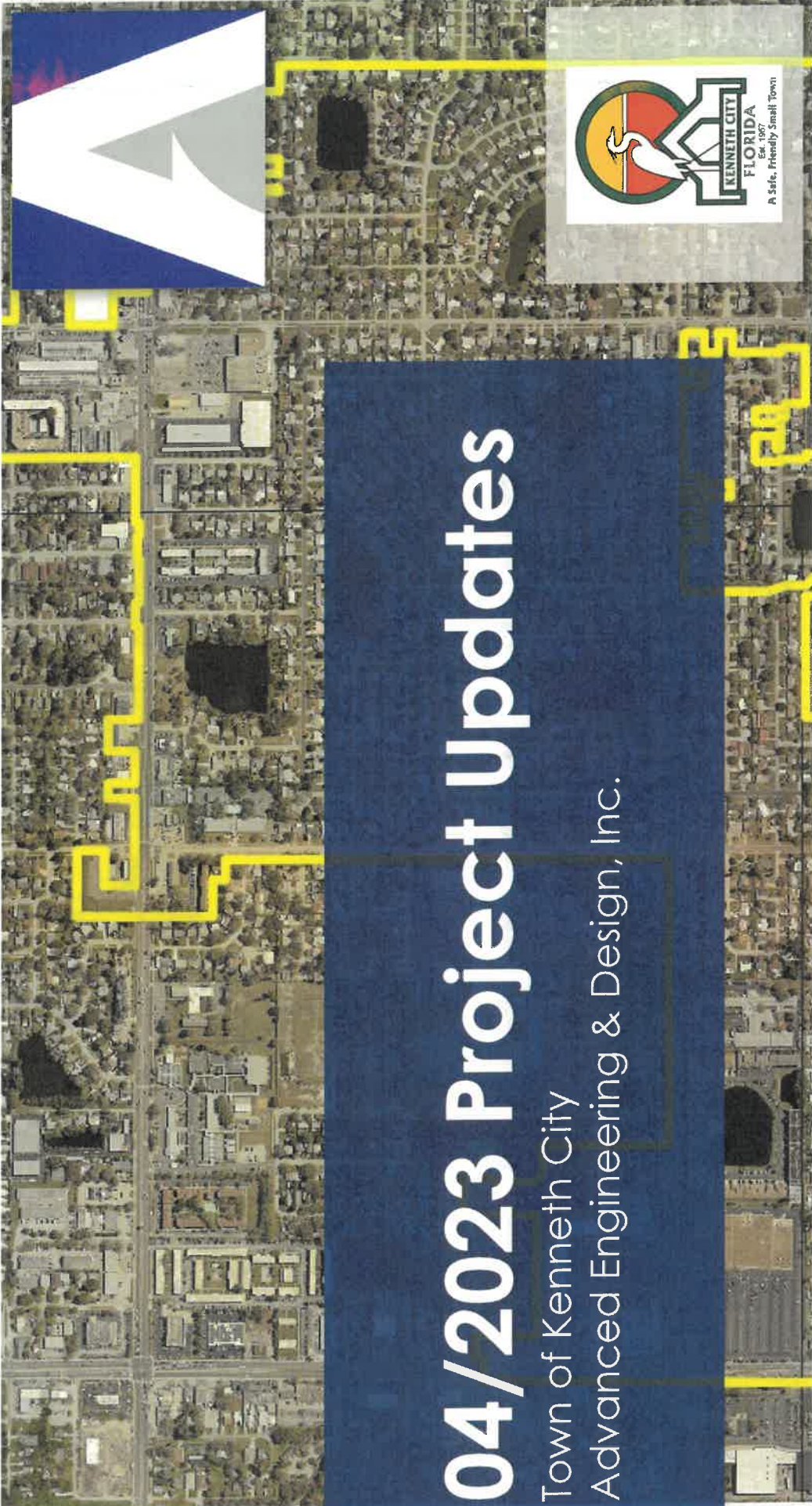
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04/2023 Project Updates

Town of Kenneth City
Advanced Engineering & Design, Inc.



04/2023 Project Updates Town of Kenneth City

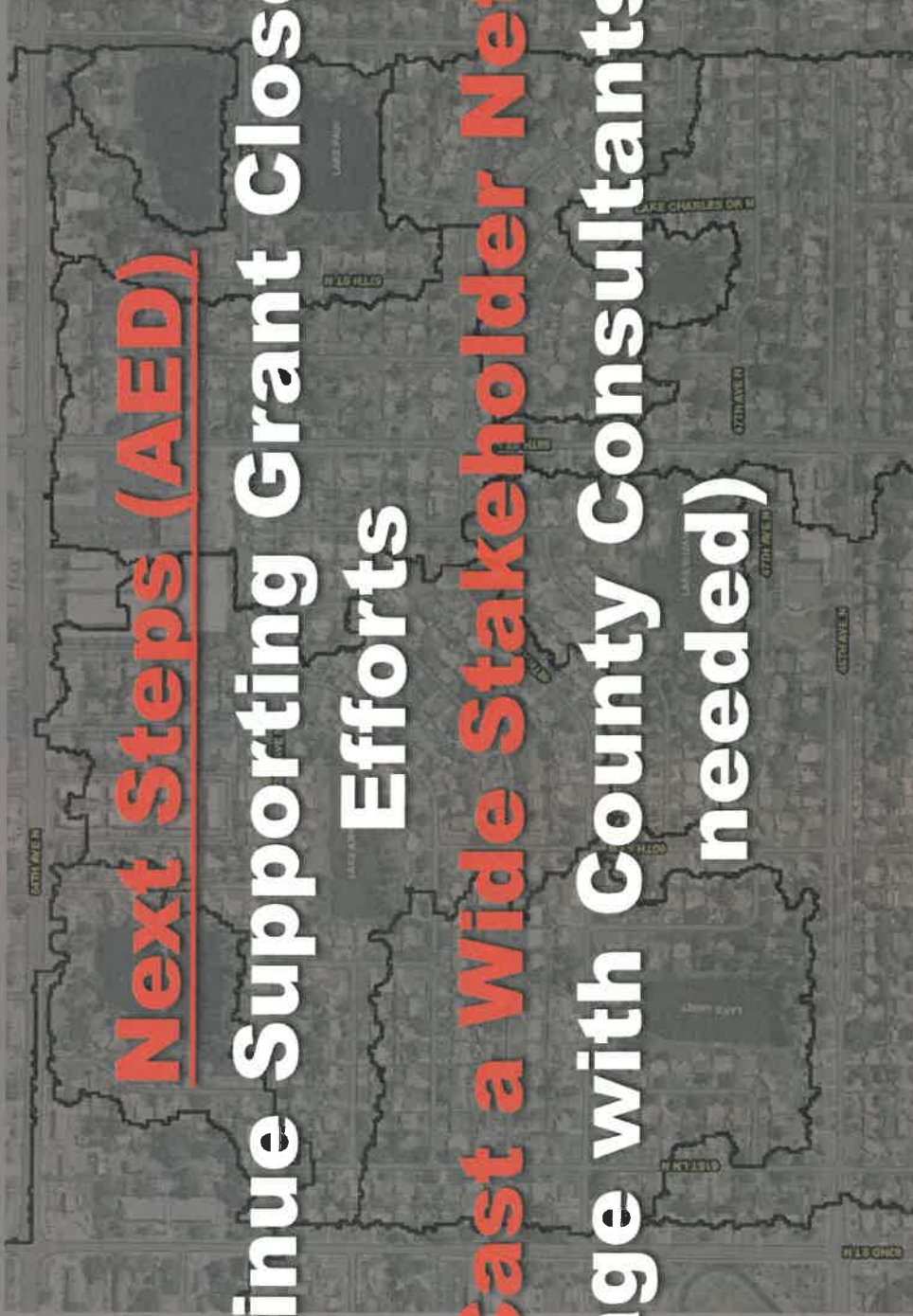


Watershed Management Plan





04/2023 Project Updates Town of Kenneth City



Next Steps (AED)

Continue Supporting Grant Closeout Efforts

Cast a Wide Stakeholder Net

Engage with County Consultants (as needed)



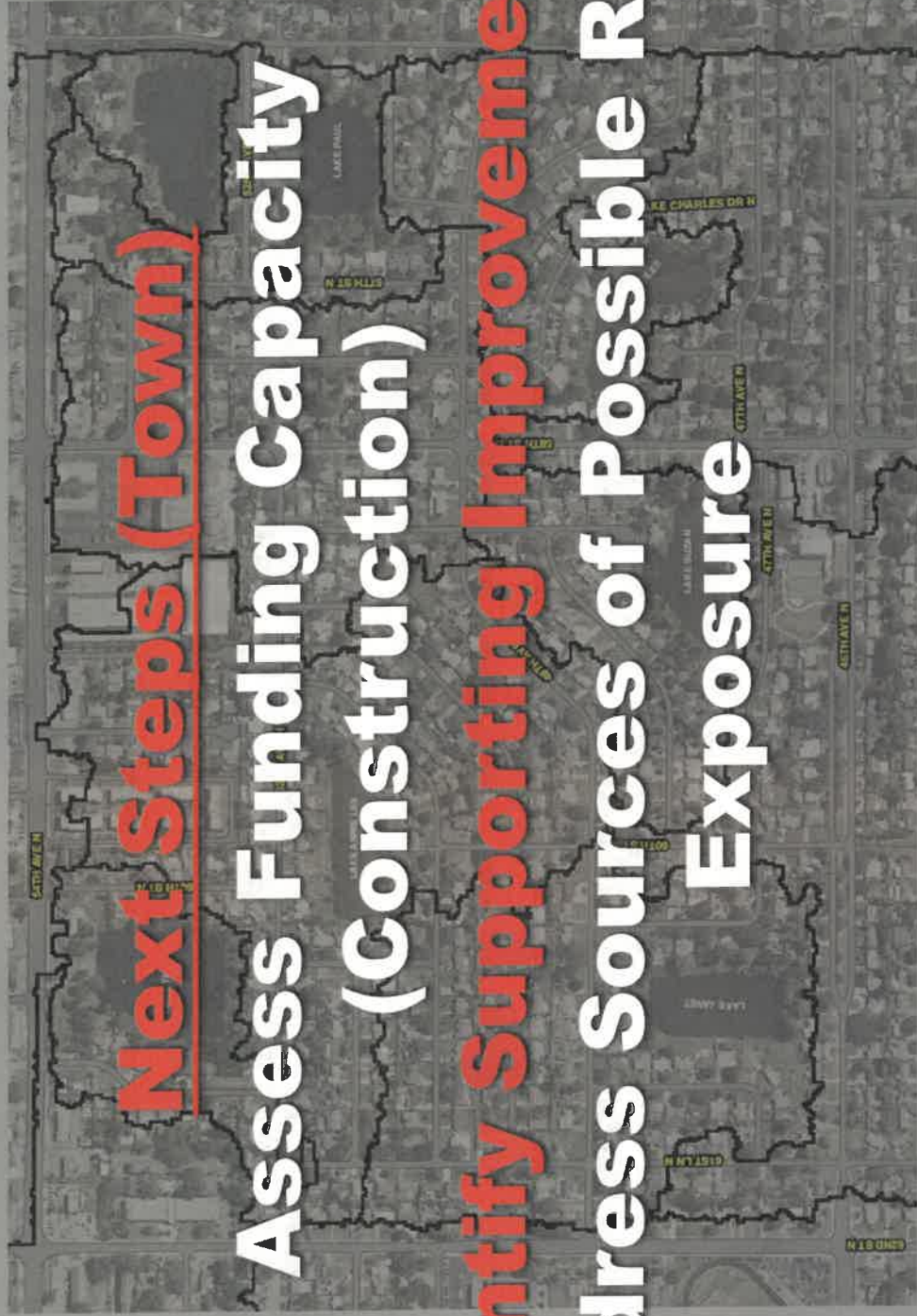
04/2023 Project Updates Town of Kenneth City



Next Steps (Town)

Assess Funding Capacity (Construction)

Identify Supporting Improvements Address Sources of Possible Risk Exposure





04/2023 Project Updates Town of Kenneth City



National Pollutant Discharge Elimination System (NPDES)





04/2023 Project Updates Town of Kenneth City





04/2023 Project Updates Town of Kenneth City



Next Steps (AED)

Confirm Inspection Responsibilities

Audit Support (if desired)



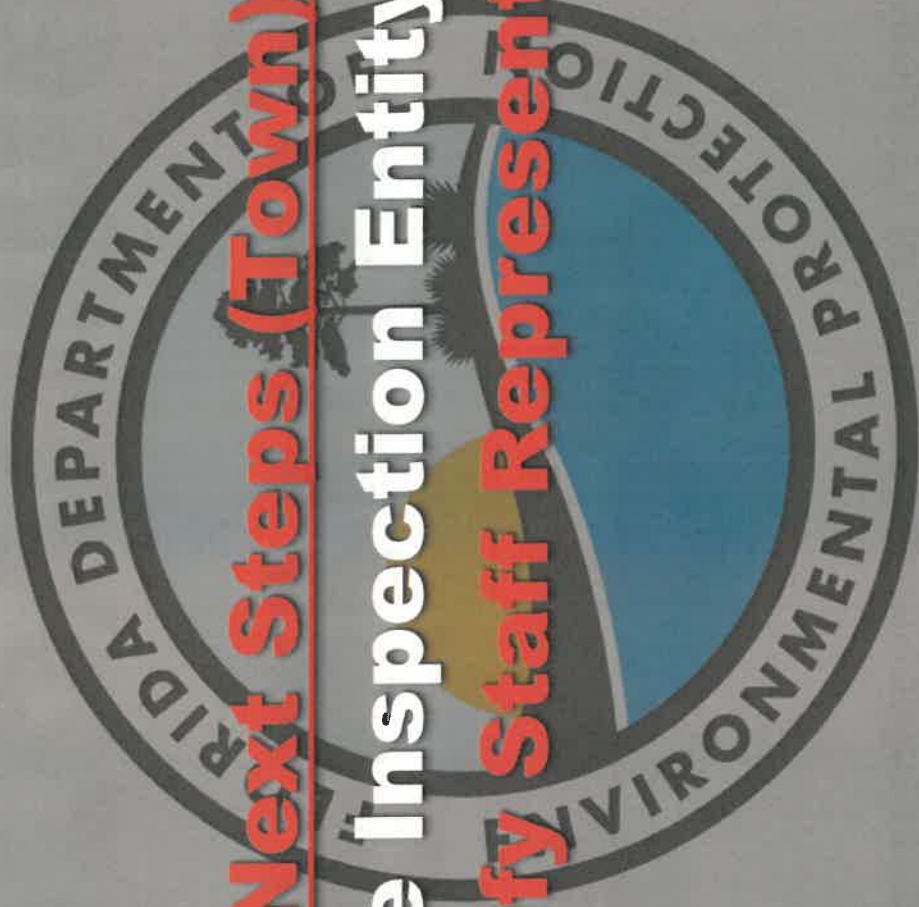
04/2023 Project Updates Town of Kenneth City



Next Steps (Town)

Determine Inspection Entity (NPDES)

Identify Staff Representative





04/2023 Project Updates Town of Kenneth City



Ernst Park LID Parking Improvements





04/2023 Project Updates Town of Kenneth City





04/2023 Project Updates Town of Kenneth City



Next Steps (AED)

Compile Contract & Technical Documents

Assist with Bidding

Provide Construction Support



04/2023 Project Updates Town of Kenneth City



Next Steps (Town)

Assign Field Representative

Identify Emergency Contact

**Determine Public
Messaging Strategy**



04/2023 Project Updates Town of Kenneth City

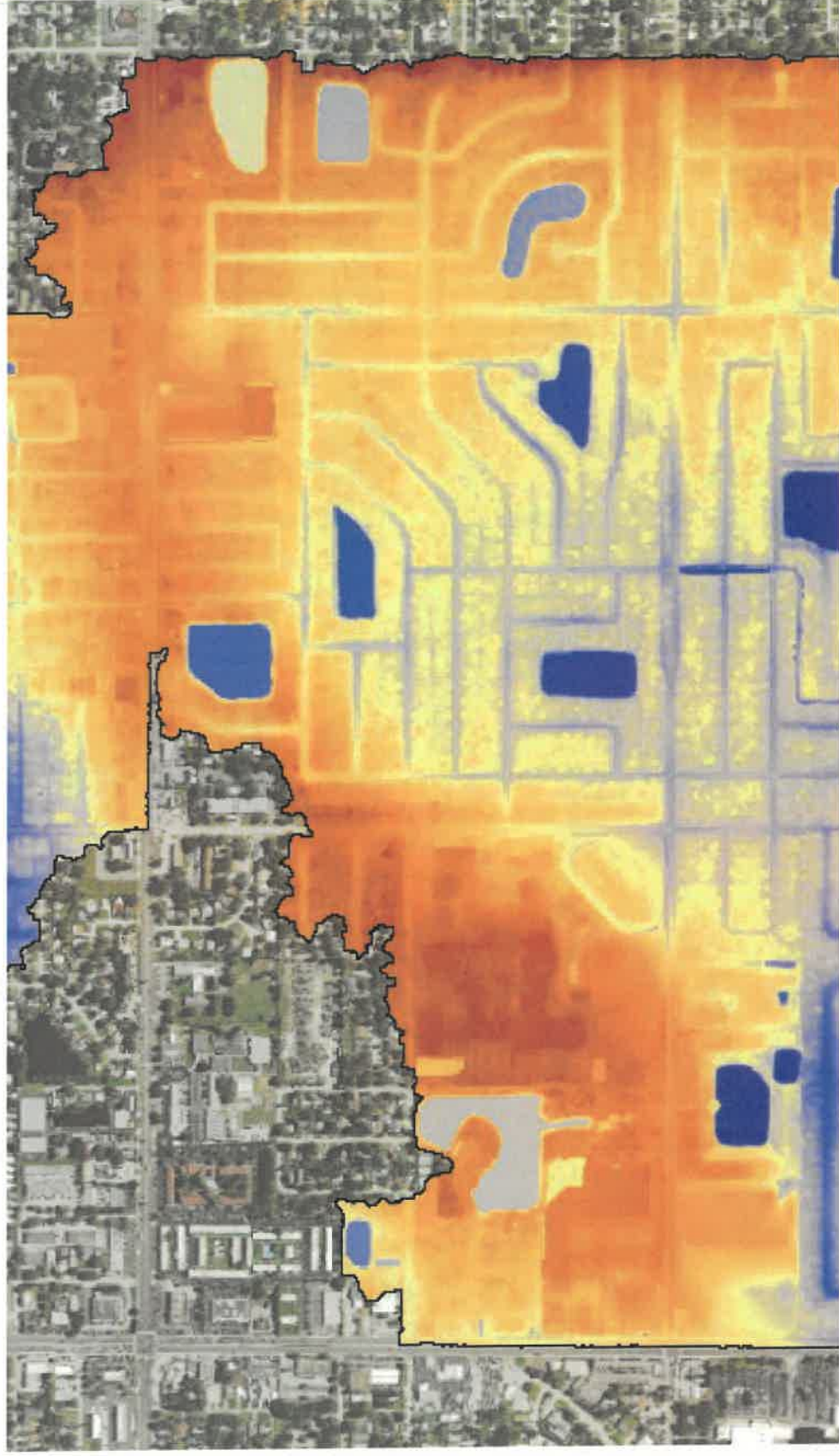


Vulnerability Assessment



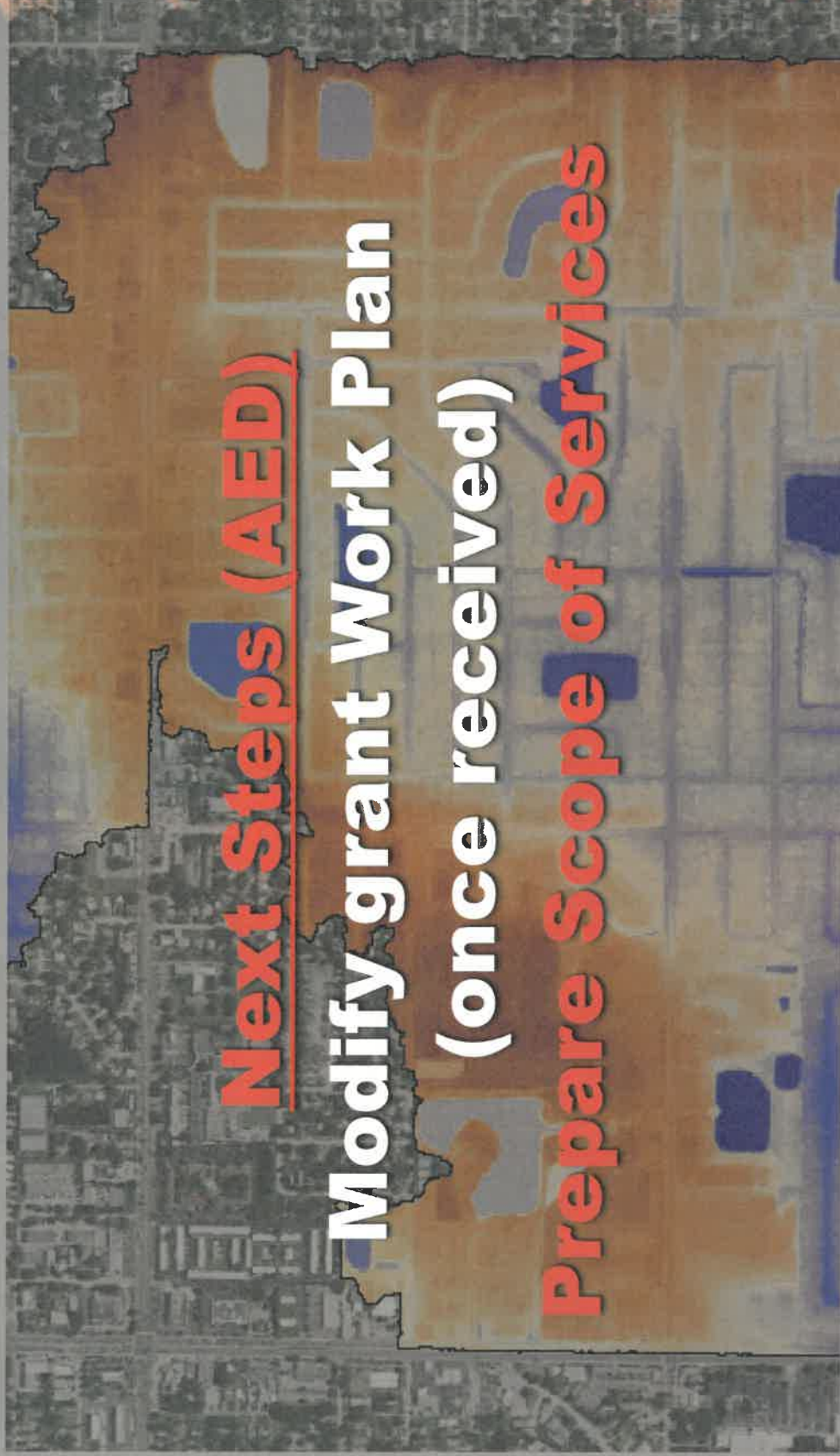


04/2023 Project Updates Town of Kenneth City





04/2023 Project Updates Town of Kenneth City



Next Steps (AED)

**Modify grant Work Plan
(once received)**

Prepare Scope of Services





04/2023 Project Updates Town of Kenneth City

Next Steps (Town)

Provide Administrative Documents

Supply Datasets (when available)





THANK YOU

the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion (United Nations 1998).

There are a number of reasons why the number of children in the world is increasing. One of the main reasons is that the number of children who are surviving to the age of 5 has increased significantly in the past few decades. This is due to a number of factors, including improved medical care, better nutrition, and a decrease in the number of children who are dying from preventable diseases.

Another reason why the number of children in the world is increasing is that the number of children who are being born is increasing. This is due to a number of factors, including a decrease in the number of children who are being aborted, and an increase in the number of children who are being born to women who are younger than in the past.

There are a number of challenges that are associated with the increasing number of children in the world. One of the main challenges is that there are not enough resources to care for all of the children. This is particularly true in developing countries, where there is a lack of access to education, healthcare, and other basic services.

Another challenge is that there are not enough jobs for the children who are growing up. This is particularly true in developing countries, where there is a high level of unemployment. This can lead to children who are forced to work in dangerous and exploitative conditions.

There are a number of ways that we can address these challenges. One of the most important ways is to invest in education and healthcare for children. This will help to ensure that all children have the opportunity to reach their full potential.

Another way to address these challenges is to create more jobs for children. This can be done by supporting small businesses and creating more opportunities for children to work in a safe and healthy environment.

There are a number of other ways that we can address these challenges, including providing more support for families and improving the overall quality of life for children in developing countries.

It is important that we all work together to address these challenges and ensure that all children have the opportunity to reach their full potential.

The number of children in the world is increasing, and this is a challenge that we all need to address. By investing in education and healthcare, and by creating more jobs for children, we can ensure that all children have the opportunity to reach their full potential.

There are a number of ways that we can address these challenges, and it is important that we all work together to ensure that all children have the opportunity to reach their full potential.

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There are a number of ways that we can address these challenges, and it is important that we all work together to ensure that all children have the opportunity to reach their full potential.

TECHNICAL MEMORANDUM



To: Lacy Lafave, Town of Kenneth City
From: Justin Keller, P.E., Advanced Engineering & Design, Inc. (AED)
CC: File
Date: April 28, 2023
Re: Stormwater Assessment Program
Presentation of Operating Costs

The Town of Kenneth City is pursuing a stormwater services fee in the near future. Stormwater is oftentimes considered a "free" service when in fact there are many maintenance, operational and improvement costs that are borne by the Town to operate this utility. A stormwater fee provides a means of compensation for this service in the same manner that user fees are paid for potable water, power, etc.

Stormwater Assessment Components

Anser Advisory has been selected by the Town to develop the fee structure for stormwater services. While there are many variables that are considered in this process, yearly operating costs are an important element of this calculation. These costs need to be developed for both the existing stormwater management program and also an expanded version of the program that may be needed to meet public needs and/or address historical program deficiencies that may be present. Program costs associated with operations (i.e. non-capital improvements) typically include, but are not limited to the below:

1. Personnel (across multiple organizational levels)
2. Equipment (construction equipment, vehicles, material, tools, etc.)
3. Operation & Maintenance (including cleaning, mowing, minor repairs, etc.)
4. NPDES Compliance (inspections, program administration, etc.)
5. Monitoring (typically associated with NPDES or other high risk industrial facilities)
6. Future Costs (Billing, Account Management, etc.)

Capital improvements are also an element of any stormwater management program and naturally are an element of any associated assessment. The capital improvement element of the stormwater assessment is addressed in other documentation and is not the focus of this memorandum.

Data Sources

Operating costs associated with the Town's stormwater system utilized annual budget documents as the predominant data source. These budget documents contained actual and budgeted amounts broken down by fund type and specific expenditure. The following budget documents were used for this assessment:

- FY20/21 Budget (Obtained via the Town's website)
- FY21/22 Budget (Obtained via the Town's website)
- FY22/23 Budget (Provided by Town, Hard Copy)

These budget documents covered from FY16/17 to FY 22/23. Of critical importance is the budget information for the Town's Public Works Department, the maintenance entity for the stormwater system.

Applicable Stormwater Operating Costs

The Public Works Dept. performs multiple functions for the Town, from maintaining the stormwater system to overseeing the operations of roads, parks and buildings. While multiple line items are present, the budget does not further itemize these costs to differentiate their applicability to the various programs housed within the Department. It shall be noted that further subdividing these costs has not historically been needed since a stormwater fee has not been active.

As the FY22/23 budget was being prepared, we were aware that the Town began to focus on implementing a stormwater assessment. This is evidenced by the new budget format which specifically identifies internal Public Works programs and allocates a portion of the overall budget line item to each defined program. Below is a summary of the programs present within the FY 22/23 budget:

- Janitorial & Building Maintenance
- Mowing
- Park Maintenance
- Stormwater Maintenance
- Streets & Sidewalks
- Vehicle & Equipment Maintenance
- Beautification & Trees
- Special Events & Hall
- Employee & Administration

The method of allocating a budget line item to internal programs could be done in a couple of ways. One method would be to use forensic accounting practices to review prior expenditures, staff maintenance logs/timecards and other relevant financial data to assign precise dollar values based upon historical trends. An alternate, more streamlined, approach would entail distributing a budget line item cost using prescribed percent allocations based upon personal experience, staff input and industry knowledge. The later approach was likely used by the Town considering the substantial staff changes that occurred at the time of budget preparation, the Town's historical budget practices and overall time expenditure that would be required to perform an informal Department audit. Please comment if the Town believes a different approach was used to assign costs to Public Works' programs.

When identifying stormwater-related operating costs, AED proposes to use a similar approach as was believed to be used in the FY22/23 budget. A critical step is to determine which line items may be applicable for stormwater-related activities and therefore eligible to be considered a stormwater-related expense. Certain line items (for example, "Street Sweeping") are relatively common stormwater program costs while others (for example, "Chemicals") require a more nuanced evaluation. Please reference the table titled "Stormwater Program Budget Line Item Applicability" to view which line items have been captured for this assessment of operating costs. A brief description of the reason for incorporation is also provided for clarification purposes. The removal or inclusion of certain budget line items can be done at the Town's direction. The line item allocation (expressed in %) used at the time of FY22/23 budget preparation is also shown.

It shall be noted that budget line item review did not just focus on the Public Works Department. Multiple other funds were reviewed to determine whether stormwater program costs were located outside of the Public Works umbrella. It is assumed that certain line items found within the *General Government Expenditures (part of the General Fund)* and *Capital Improvement Fund* were applicable to the Town's stormwater program (operational costs only).

Derivation of Stormwater Operating Costs

With applicable line item costs identified, stormwater program operating costs can be derived. The FY 22 / 23 budget offered a preliminary estimation of program costs using the budget amounts and percent allocations outlined within the "Stormwater Program Budget Line Item Applicability". This will be considered the "Reported" operating cost. However, based upon our knowledge of the Town, it is believed that actual expenses associated with the stormwater program are greater. The exact costs cannot be reported without a detailed review of the prior year expenditures. Therefore, we will be using the percent allocation approach to develop these costs as discussed above. These will be considered the "Recommended" operating costs. A final operating cost scenario represents projected costs associated with an expanded stormwater program.

One of the more impactful assumptions pertains to how staff allocations are distributed amongst the various internal programs. Below is a table summarizing the reported and recommended allocations. The recommended allocations consider the criticality of the utility and complexity of maintenance / repair procedures.

Program	Reported Allocation	Recommended Allocation
Janitorial & Building Maintenance	16.89%	7.5%
Mowing	22.55%	10%
Park Maintenance	12.81%	10%
Stormwater Maintenance	7.77%	35%
Streets & Sidewalks	1.35%	20%
Vehicle & Equipment Maintenance	1.74%	2%
Beautification & Trees	7.22%	3%
Special Events & Hall	18.84%	10%
Employee & Administration	10.83%	5%

As noted above, revisions to these percentages can be made at the Town's direction.

Please review the "Reported, Recommended and Expanded Stormwater Program Operating Costs" table to view the various scenarios discussed above. A commentary column has been provided to share the subjective assumptions utilized in the development of the recommended and expanded operating scenarios. It is recommended that the Town perform a detailed review of all costs prior to incorporation into the assessment.

New budget line items have been added for the expanded condition (note italicized text). While noted under the FY 22 / 23 budget column, it is recognized that these values have not been published within the Town's budget documents nor approved by the Town Council.

The recommended operating cost scenario proposes to adjust the percent allocation to stormwater for certain budget line items. An increase to this percentage would require a reduction to another Public Works programs in order to have a balanced budget.

Additional Items to Consider

The Town may elect to assign an element of the below costs to stormwater operations:

1. Depending on the method of fee collection, there may be costs for the actual billing. Should these be incurred this would represent an additional operating cost.
2. It is possible that portions of property insurance for the Public Works Building could be considered an operating expense. The same may also be true for general liability.

Town of Kenneth City

Stormwater Assessment Program
Presentation of Operating Costs

Stormwater Program Budget Line Item Applicability

Category	Budget Line Item										Stormwater % Allocation*	Reason for Inclusion
	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	19/20 Actual	20/21 Actual	21/22 Budget	22/23 Budget	Annual Average	Budget Fund / Department	(Public Works)		
Personal	\$ 48,640.00	\$ 49,973.00	\$ 51,300.00	\$ 53,351.00	\$ 58,826.00	\$ 60,000.00	\$ 63,600.00	\$ 64,412.86	\$ 66,000.00	\$ 67,000.00	9.47%	Intended to represent staff time associated solely with stormwater operation and maintenance.
Personal	\$ 58,318.00	\$ 60,521.00	\$ 61,000.00	\$ 72,300.00	\$ 74,279.00	\$ 98,300.00	\$ 98,300.00	\$ 103,450.00	\$ 79,538.00	\$ 79,538.00	7.77%	Intended to represent staff time associated solely with stormwater operation and maintenance.
Personal	\$ 526.00	\$ 4,320.00	\$ 4,000.00	\$ 1,616.00	\$ 1,138.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 2,857.14	\$ 2,857.14	30.00%	Intended to represent staff time associated solely with stormwater operation and maintenance.
Personal	\$ 8,607.00	\$ 8,848.00	\$ 8,900.00	\$ 9,981.00	\$ 10,207.00	\$ 12,430.00	\$ 13,300.00	\$ 10,107.57	\$ 10,107.57	\$ 10,107.57	7.77%	Secondary costs associated with employment of staff involved in the Town's stormwater program.
Personal	\$ 9,941.00	\$ 15,300.00	\$ 9,900.00	\$ 14,307.00	\$ 11,738.00	\$ 19,500.00	\$ 19,700.00	\$ 13,925.14	\$ 13,925.14	\$ 13,925.14	7.77%	Secondary costs associated with employment of staff involved in the Town's stormwater program.
Personal	\$ 21,794.00	\$ 27,450.00	\$ 31,150.00	\$ 25,831.00	\$ 28,210.00	\$ 41,160.00	\$ 32,500.00	\$ 30,756.71	\$ 30,756.71	\$ 30,756.71	7.77%	Secondary costs associated with employment of staff involved in the Town's stormwater program.
Personal	\$ 41.00	\$ 1,200.00	\$ 1,800.00	\$ 1,800.00	\$ 1,499.00	\$ 3,000.00	\$ 3,000.00	\$ 1,706.43	\$ 1,706.43	\$ 1,706.43	7.77%	Secondary costs associated with employment of staff involved in the Town's stormwater program.
Staff Enhancement	\$ 41.00	\$ 1,500.00	\$ 1,500.00	\$ 12.00	\$ 349.00	\$ 2,000.00	\$ 2,000.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	31.50%	Training and conferences associated with stormwater management and operation (PEEP, FSA, etc.)
Staff Enhancement	\$ 180.00	\$ 500.00	\$ 500.00	\$ 20.00	\$ 438.00	\$ 250.00	\$ 250.00	\$ 204.43	\$ 204.43	\$ 204.43	0.00%	Travel costs associated with any stormwater-related meetings (NPDDES, etc.)
Communications	\$ 866.00	\$ 1,500.00	\$ 1,500.00	\$ 1,781.00	\$ 1,547.00	\$ 1,520.00	\$ 1,550.00	\$ 1,467.14	\$ 1,467.14	\$ 1,467.14	0.00%	Phone charges associated with stormwater management operations.
Communications	\$ 8,927.00	\$ 10,000.00	\$ 10,000.00	\$ 5,335.00	\$ 7,071.00	\$ 11,000.00	\$ 11,000.00	\$ 8,764.86	\$ 8,764.86	\$ 8,764.86	50.00%	Vehicle management within the confines of stormwater management facilities.
Repairs and Maintenance	\$ 652.00	\$ 1,600.00	\$ 1,600.00	\$ -	\$ -	\$ 1,600.00	\$ -	\$ -	\$ 521.71	\$ 521.71	0.00%	Sanitization performed within the confines of stormwater management facilities.
Repairs and Maintenance	\$ 9,855.00	\$ 7,500.00	\$ 7,500.00	\$ 11,907.00	\$ 3,964.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,907.71	\$ 7,907.71	0.00%	The Public Works Building houses stormwater equipment and staff. Percentage of repair to the building may be considered operation cost.
Repairs and Maintenance	\$ 2,483.00	\$ 4,300.00	\$ 4,300.00	\$ 3,544.00	\$ 3,170.00	\$ 4,000.00	\$ 4,000.00	\$ 3,673.86	\$ 3,673.86	\$ 3,673.86	0.00%	Fleet used for stormwater operations. Percentage of repair to vehicles may be considered operation cost.
Repairs and Maintenance	\$ 5,050.00	\$ 5,000.00	\$ 5,000.00	\$ 12,625.00	\$ 6,416.00	\$ 7,000.00	\$ 7,000.00	\$ 6,874.43	\$ 6,874.43	\$ 6,874.43	0.00%	Equipment used for stormwater operations. Percentage of repair to that equipment may be considered operation cost.
Repairs and Maintenance	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 15.00	\$ 300.00	\$ 300.00	\$ 287.86	\$ 287.86	\$ 287.86	0.00%	Maintenance to computers used by stormwater personnel would be considered an operation cost.
Repairs and Maintenance	\$ 3,394.00	\$ 4,800.00	\$ 4,800.00	\$ 3,594.00	\$ 4,313.00	\$ 3,800.00	\$ 4,400.00	\$ 4,157.29	\$ 4,157.29	\$ 4,157.29	100.00%	Maintenance activity mandated by NPDDES.
Utilities Expenses	\$ 1,374.00	\$ 800.00	\$ 1,700.00	\$ 4,394.00	\$ 4,878.00	\$ 12,000.00	\$ 8,600.00	\$ 4,753.14	\$ 4,753.14	\$ 4,753.14	0.00%	Percentage of water/sewer consumption at the Public Works Building.
Utilities Expenses	\$ 70.00	\$ 500.00	\$ 3,000.00	\$ 1,759.00	\$ 7,844.00	\$ 3,000.00	\$ 3,000.00	\$ 3,454.71	\$ 3,454.71	\$ 3,454.71	0.00%	Percentage of power consumption at the Public Works Building.
Utilities Expenses	\$ 3,712.00	\$ 4,000.00	\$ 3,500.00	\$ 6,213.00	\$ 5,743.00	\$ 3,675.00	\$ 5,350.00	\$ 4,599.00	\$ 4,599.00	\$ 4,599.00	7.77%	Fleet used for stormwater operations. Percentage of these costs may be considered operation cost.
Utilities Expenses	\$ 7,722.00	\$ 4,000.00	\$ 4,000.00	\$ 2,197.00	\$ 1,921.00	\$ 3,500.00	\$ 3,500.00	\$ 3,834.29	\$ 3,834.29	\$ 3,834.29	0.00%	Unplanned expenses associated with stormwater operations.
Utilities Expenses	\$ -	\$ -	\$ -	\$ 422.00	\$ 876.00	\$ 700.00	\$ 900.00	\$ 414.00	\$ 414.00	\$ 414.00	0.00%	Fuel/propane costs for Public Works Building generator (to confirm).
Utilities Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 1,200.00	\$ 914.29	\$ 914.29	\$ 914.29	0.00%	Uniform costs associated with stormwater personnel.
Utilities Expenses	\$ 478.00	\$ 1,250.00	\$ 1,250.00	\$ 638.00	\$ 1,246.00	\$ 1,500.00	\$ 1,500.00	\$ 1,125.14	\$ 1,125.14	\$ 1,125.14	0.00%	Small tools associated with stormwater operation and maintenance.
Utilities Expenses	\$ 1,284.00	\$ 1,500.00	\$ 1,500.00	\$ 3,460.00	\$ 1,955.00	\$ 2,025.00	\$ 2,025.00	\$ 1,872.00	\$ 1,872.00	\$ 1,872.00	20.00%	Percentage of cleaning supplies used within the Public Works Building.
Utilities Expenses	\$ 1,235.00	\$ 1,500.00	\$ 1,500.00	\$ 2,294.00	\$ 1,037.00	\$ 1,500.00	\$ 1,500.00	\$ 1,148.71	\$ 1,148.71	\$ 1,148.71	0.00%	Percentage of cleaning supplies used within the Public Works Building.
Utilities Expenses	\$ 643.00	\$ 500.00	\$ 500.00	\$ 1,063.00	\$ 858.00	\$ 500.00	\$ 500.00	\$ 1,113.34	\$ 1,113.34	\$ 1,113.34	0.00%	Equipment used for vegetation management within stormwater construction and maintenance activities.
Utilities Expenses	\$ 2,083.00	\$ 2,500.00	\$ 2,500.00	\$ 2,765.00	\$ 876.00	\$ 1,500.00	\$ 1,500.00	\$ 1,265.57	\$ 1,265.57	\$ 1,265.57	0.00%	Vehicle repairs associated with stormwater maintenance activities.
Utilities Expenses	\$ 2,941.00	\$ 1,000.00	\$ 1,000.00	\$ 1,419.00	\$ -	\$ 3,500.00	\$ -	\$ 1,408.57	\$ 1,408.57	\$ 1,408.57	0.00%	See above.
Other Government	\$ 47,810.00	\$ 55,000.00	\$ 53,000.00	\$ 64,385.00	\$ 59,177.00	\$ 65,005.00	\$ 73,140.00	\$ 59,445.37	\$ 59,445.37	\$ 59,445.37	0.00%	Secondary costs associated with employment of staff involved in the Town's stormwater program.
Other Government	\$ 8,134.00	\$ 10,000.00	\$ 10,000.00	\$ 2,500.00	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00	\$ 2,732.37	\$ 2,732.37	\$ 2,732.37	0.00%	Percent required by PEEP to operate MSA.
Other Government	\$ 1,550.00	\$ 2,500.00	\$ 2,500.00	\$ 6,450.00	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 5,800.00	\$ 5,800.00	\$ 5,800.00	0.00%	Vehicle repairs NPDDES information makes a percentage of this cost tied to stormwater program.
Other Government	\$ 2,401.00	\$ 6,000.00	\$ 6,000.00	\$ 8,600.00	\$ 103,000.00	\$ 4,000.00	\$ 4,000.00	\$ 3,500.86	\$ 3,500.86	\$ 3,500.86	0.00%	Percentage of engineering funds associated with stormwater program improvements.
Other Government	\$ 4,698.00	\$ 3,500.00	\$ 3,500.00	\$ 7,170.00	\$ 5,641.00	\$ 3,200.00	\$ 4,600.00	\$ 4,529.86	\$ 4,529.86	\$ 4,529.86	0.00%	Legal advancement associated with the development and implementation of stormwater assessment.
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,215.00	\$ 2,215.00	\$ 2,215.00	0.00%	Associated with stormwater program or associated with technology used by stormwater operators.
Capital Equipment	\$ -	\$ -	\$ -	\$ 4,231.00	\$ -	\$ -	\$ -	\$ -	\$ 807.29	\$ 807.29	0.00%	Capital equipment used for maintenance and repair of stormwater system.

the 1990s, the number of people in the world who are illiterate has increased from 1.1 billion to 1.5 billion (UNESCO 2003).

There are a number of reasons for this increase. One of the main reasons is that the population of the world is growing rapidly. In 1990, the world population was 5.3 billion. In 2000, it was 6.1 billion. In 2010, it is expected to be 6.9 billion. This means that there are more people in the world than ever before, and this increases the number of people who are illiterate.

Another reason for the increase in illiteracy is that the quality of education is poor in many countries. In many developing countries, the schools are overcrowded, the teachers are poorly trained, and the curriculum is outdated. This means that many children do not learn to read and write properly.

There are also a number of social and economic factors that contribute to illiteracy. In many poor countries, people do not have enough money to send their children to school. In addition, many people are so busy working to support their families that they do not have time to go to school.

It is important to address the problem of illiteracy because it has a number of negative effects. Illiterate people are often unable to find work, and they are more likely to live in poverty. They are also more likely to be exploited by others.

There are a number of ways to reduce illiteracy. One way is to improve the quality of education. This can be done by training teachers better, reducing class sizes, and updating the curriculum. Another way is to provide more financial support for education in poor countries.

It is also important to create a culture of learning. People should be encouraged to go to school and learn. This can be done by providing incentives for students and by making learning a social norm in the community.

Reducing illiteracy is a challenge, but it is one that must be met if we want to create a better world for all. Education is the key to a better future, and we must ensure that everyone has the opportunity to learn.

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Lacy LaFave

From: Ed Farmer <efarmer@wasteprousa.com>
Sent: Friday, May 5, 2023 4:49 PM
To: Lacy LaFave
Cc: Bob TenHaaf; Daric Huntt
Subject: Approval Request for Multi Family Service Levels and Rates
Attachments: Clearview Oaks 05 05 2023 .pdf; Palms of Paradise 05 05 2023 .pdf

CAUTION: This email originated from outside of the organization. Please DO NOT CLICK links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon Ms. Lafave,

We would like to request the Town's approval of the following negotiated service levels and rates for the two multi-family properties in Kenneth City.

These two properties would fall into the "Special Collection Services" section of the Franchise Agreement since they require a Saturday service level for residential/multi-family collections. The rates and service levels under this section need to be approved by the Administrator/Town.

We would respectfully like to request the Town's approval on these proposals so that these two multi-family units can be part of the Town's Franchise Agreement.

We appreciate your attention to this matter.

Sincerely,

Ed Farmer
Director of Government Affairs – Southwest Florida Region
Waste Pro of Florida, Inc.
efarmer@wasteprousa.com
941-356-9831 cell





May 5, 2023

Professional Bayview Management
10033 Dr. Martin Luther King Jr. Street N. – Suite 300
St. Petersburg, FL 33716

Attn: Chris Kelly – Community Manager

RE: Clearview Oaks – Service Level Options – Waste Removal & Recycling

Dear Mr. Kelly,

It was a pleasure meeting you the other day at the Kenneth City Community Center to discuss waste removal options for your property. We appreciated the time you spent with us during the site visit on Monday May 1st, 2023, as well as the discussion regarding several waste/recycling options for your Clearview Oaks residents. We have incorporated a Saturday service into the options as it was pointed out that two days between collections was not viable. We also believe the recycling program we discussed may be a good way to ease the residents into recycling and cut down on potential overflow issues at the property. We discussed having the carts without lids to make it easier for residents to dispose of materials. We also believe you have extra room in some of your locations to add a few additional carts, if needed. Here is a breakdown of the options we discussed, and you can pick and choose which way to go.

- **Option 1:** Service trash on a (4) four day a week schedule, to include a Saturday collection day. Wednesday and Sunday will not be available as one of scheduled days.
 - **\$2,696.12 per month:** 28 Carts (same as current) serviced (4) four days per week, including a Saturday collection day.
- **Option 2:** Service trash on a (5) day a week schedule. Collection days would be Monday, Tuesday, Thursday, Friday, and Saturday.
 - **\$2,988.16 per month:** 28 Carts (same as current) serviced (5) five days per week as outlined above.
- **Option 3:** Service trash dumpster (in current location) for maintenance use and overflow trash from property. Currently Clearview Oaks has an 8-yard container, but from discussions could possibly go to a smaller size. Listed below are several options to choose from to best accommodate your community.
 - **\$243.87:** Service (1) 8-yard container for trash on a once-a-week schedule.
 - **\$182.90:** Service (1) 6-yard container for trash on a once-a-week schedule.



- **Option 4: Recycling:** We would provide 18-gallon recycling bins for your trash rooms where residents can deliver recyclables and break down their boxes and stack them neatly either in the bins or off to the side, so it does not interfere with the trash carts. Maintenance staff would be responsible for shuttling the recyclables to a secure container (for recyclables only) that we would service on a once-a-week schedule. We will provide marketing materials to the property promoting the program and informing residents of what can and cannot be recycled. This option incorporated with the one of the trash options above will assist in keeping the property organized and minimize potential overflow of trash in the “trash rooms”.
 - **\$173.20 per month:** Service an 8-yard recycling container on a once-a-week schedule. The container would be secured with a locking device. Provide 18-gallon recycling bins for the trash rooms, at no additional charge. Provide marketing materials that can be used to promote recycling throughout the community.

We would be happy to discuss these options in more detail and we have also provided a copy of a recycling flyer that was used in the Kenneth City program roll out, describing the Do’s and Don’ts of recycling.

We look forward to working with you and your community to fine tune the service levels and provide the most efficient collection system possible.

Please feel free to reach out to us with any questions regarding this breakdown of rates for service.

Sincerely,

Ed Farmer
Director of Government Relations – Southwest Florida
Waste Pro of Florida, Inc.

CC: Lacy Lafave - Town Manager – Kenneth City
Bob tenHaaf – Division Vice President – Waste Pro of Florida, Inc
Daric Huntt – Division Manager – Waste Pro of Florida, Inc.



May 5, 2023

Resource Property Management
7300 Park Street
Seminole, FL 33777

Attn: Meghan Thomas – Community Association Manager

RE: Palms of Paradise – Service Level Options – Waste Removal

Dear Ms. Thomas,

It was a pleasure meeting you the other day at the Kenneth City Community Center to discuss waste removal options for your property. We completed a site visit with Richard on Monday May 1st, 2023 and discussed several options for the Palms of Paradise residents. We have incorporated a Saturday service into the options as it was pointed out that two days between collections was not viable.

- **Option 1:** Service on a (4) four day a week schedule, to include a Saturday collection day. Wednesday and Sunday will not be available as one of scheduled days.
 - **\$3,081.28 per month:** 32 Carts (same as current) serviced (4) four days per week, including a Saturday collection day.

- **Option 2:** Service on a (5) day a week schedule. Collection days would be Monday, Tuesday, Thursday, Friday, and Saturday.
 - **\$3,415.04 per month:** 32 Carts (same as current) serviced (5) five days per week as outlined above.

We would be happy to discuss potential options for recycling if the community determined at some point it would like to implement a program or if Pinellas County enacts a mandatory recycling ordinance.

We look forward to working with your community and fine tuning the service levels to provide the most efficient collection system possible.

Please feel free to reach out to us with any questions regarding this breakdown of rates for service.

Sincerely,

Ed Farmer
Director of Government Relations – Southwest Florida
Waste Pro of Florida, Inc.

CC: Lacy Lafave - Town Manager – Kenneth City
Bob tenHaaf – Division Vice President – Waste Pro of Florida, Inc
Daric Huntt – Division Manager – Waste Pro of Florida, Inc.



AUDIT SELECTION COMMITTEE APPLICATION

About the Audit Selection Committee

In April 2019, Senate Bill number 7014 was signed by the governor, and takes effect for all audit procurements commencing after July 1, 2019. The Town Council must establish an Auditor Selection Committee in accordance with [Section 218.391](#), Florida Statutes, commonly referred to as the "Auditor Selection Law." The Auditor Selection Committee will meet to search and recommend a qualified audit firm so that the fiscal year audit may commence. The responsibilities of the Auditor Selection Committee is to:

- 1) establish factors for the evaluation of audit services,
- 2) publicly announce requests for proposals (RFP),
- 3) provide interested firms with the RFP,
- 4) evaluate proposals by qualified firms, and
- 5) rank and recommend to the Town Council no fewer than three firms to be the most highly qualified to perform the audit services.

Per statute, Town Council will then select the firm and start the negotiation process.

APPLICATION

Name: _____ Phone: _____ Email: _____

Address: _____

Experience: _____

[attach additional pages if needed]

http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0200-0299/0218/Sections/0218.391.html

Statutes & Constitution : View Statutes : Online Sunshine

- (1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. [218.39](#).
- (2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.
 - (a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution or their respective designees and one member of the board of county commissioners or its designee.
 - (b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.
 - (c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.
 - (d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. [218.39](#); however, the committee may serve other audit oversight purposes as determined by the entity's governing body. The public may not be excluded from the proceedings under this section.
- (3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.

(5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. [218.39](#) and the needs of the governing body.

(6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.

(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

(9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

**STATE OF FLORIDA
AUDITOR GENERAL**



**AUDITOR SELECTION
AND
AUDITOR SELECTION COMMITTEE
GUIDANCE**

**EFFECTIVE FOR AUDITS FOR FISCAL YEARS ENDED
SEPTEMBER 30, 2021, AND THEREAFTER**

SEPTEMBER 2021

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Auditor Selection Law

Section 218.391, Florida Statutes,¹ the auditor selection law, establishes required procedures for the selection of auditors to perform the financial audits required by Section 218.39, Florida Statutes, for counties, municipalities, special districts, district school boards, charter schools, and charter career technical centers. These procedures help ensure selection of a qualified auditor and satisfactory audit effort. Section 218.391, Florida Statutes, is included as Appendix A to this document.

The established auditor selection process requires a request for proposal (RFP) for the solicitation of the necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The auditor selection law requires that the governing body of each county, municipality, special district, district school board, charter school, and charter technical career center establish an auditor selection committee. Section 218.391(2)(d), Florida Statutes, provides that while the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the financial audit, the auditor selection committee may serve other audit oversight purposes as determined by the entity's governing body.

The purpose of this document, which was initially prepared by an Auditor Selection Task Force² established by the Auditor General, is to provide additional nonmandatory guidance regarding the auditor selection committee and the selection of auditors for performing the financial audit required by Section 218.39, Florida Statutes. Specifically, this document provides guidance in the following areas:

- Composition of auditor selection committees.
- Responsibilities of auditor selection committees.
- Audit proposal evaluation factors.
- Use and elements of an RFP for audit services.
- Use and elements of audit services contracts.

Additional auditor selection topics are included in Appendix B - Questions and Answers. A listing of resources used to prepare this guidance is included in Appendix C.

This document includes numerous references to guidance from the Government Finance Officers Association (GFOA) for audit committees because such guidance is relevant to auditor selection committees assigned audit oversight responsibilities.

Auditor Selection Committee Composition and Size

Legal Requirements

Section 218.391, Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, include each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution, or their respective designees, and one member of the board of county commissioners or its designee. The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three

¹ All statutory references in this guidance are to the 2020 Florida Statutes.

² The Task Force included representatives of the Florida Association of Counties, Florida Association of Court Clerks and Controller, Florida Association of Public Purchasing Officers, Florida Association of Special Districts, Florida Government Finance Officers Association, Florida Institute of Certified Public Accountants, Florida League of Cities, and Florida School Finance Officers Association. Also included were representatives of the Auditor General's Office, the Legislative Auditing Committee, and the former Legislative Committee on Intergovernmental Relations.

members, one of which must be a member of the governing body and who must serve as the committee chair.

No employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve as a member of the auditor selection committee; however, an employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

Nonmandatory Guidance

The effectiveness of an auditor selection committee in performing its assigned duties is dependent on the qualifications and skills of its members and the relationship of the members to the governing body.

GFOA Best Practices³ recommend the following regarding the composition of audit committees, which would also apply to auditor selection committees:

- *Ideally, all members of the committee should possess or obtain a basic understanding of governmental financial reporting and auditing. The audit committee also should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose. Such a financial expert should through both education and experience, and in a manner specifically relevant to the government sector, possess 1) an understanding of generally accepted accounting principles and financial statements; 2) experience in preparing or auditing financial statements of comparable entities; 3) experience in applying such principles in connection with the accounting for estimates, accruals, and reserves; 4) experience with internal controls; and 5) an understanding of audit committee functions.*

For governmental entities experiencing difficulty in acquiring financial expertise on the audit committee, alternative means of acquiring such expertise include, but are not limited to, obtaining assistance from another governmental entity's chief financial officer, engaging an independent financial professional, or providing a training program for audit committee members to develop the necessary financial knowledge.

- *To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee.*

GFOA Best Practices⁴ suggest that the actual audit committee membership be composed of the governing body or a subset of the governing body. Under this approach, it is likely that the entity will need to engage an outside party to obtain the needed experience in governmental financial reporting and auditing. The audit committee members should be provided an orientation on the duties and responsibilities of the committee, including such topics as objectives of internal control, accounting, auditing, and financial reporting to assist in making sound judgments.

- *An audit committee should have sufficient members for meaningful discussion and deliberation, but not so many as to impede its efficient operation. As a general rule, the minimum membership of the committee should be no fewer than three.*

Another factor that could affect the size of the audit committee, particularly in smaller communities, is the availability of individuals who possess both the skills desired of an audit committee member and the willingness to make the commitment to perform effectively as a member. It is important that the entity not compromise these factors, as well as independence considerations, in establishing the size of the audit committee.

³ GFOA's Best Practice: *Audit Committees*.

⁴ GFOA's Best Practice: *Audit Committees*.

- *Members of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism.*

GFOA Best Practices⁵ suggest that audit committee members be provided training regarding the audit committee function. This is particularly critical where the committee members are governing body members who may not possess the needed experience in governmental financial reporting and auditing. At a minimum, such training might include making members familiar with this guidance and the publications referenced herein.

Small Government Considerations

Smaller entities may experience difficulty in obtaining the necessary experience in governmental financial reporting and auditing from a source that is independent from financial management of the entity. Qualified persons willing to provide such experience may simply not be available within the community. In such instances, the small entity might consider consulting with larger entities in the area to identify employees or consultants of those entities who might be willing to work with their auditor selection committee. A smaller entity may also opt to include members of the auditor selection committee of the larger entity on its auditor selection committee. Regardless of the method used to provide an auditor selection committee function, ultimate responsibility for the selection of the auditor rests with the governing body.

Auditor Selection Committee Responsibilities

Legal Requirements

The primary purpose of the auditor selection committee, as contemplated in Section 218.391, Florida Statutes, is to assist in the selection of an auditor to conduct the financial audit required by Section 218.39, Florida Statutes.

Section 218.391(3), Florida Statutes, establishes the duties of the auditor selection committee to include:

- Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
- Public announcement of an RFP.
- Provision of interested firms with the RFP.
- Evaluation of proposals provided by qualified firms.
- Ranking and recommendation in order of preference of no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.

The auditor selection committee may also serve other audit oversight purposes as determined by the entity's governing body.

Nonmandatory Guidance

- Establishment of the Auditor Selection Committee. GFOA Best Practices⁶ advise that the audit committee be formally established by charter, enabling resolution, or other appropriate legal means. Likewise, Florida local governmental entity auditor selection committees should be formally established by charter, ordinance, resolution, or written policies and procedures adopted by the governing body. In addition to addressing the composition of the auditor selection committee (see the previous section, Auditor Selection Committee Composition and Size), the formal means by which the auditor selection committee is established should define the

⁵ GFOA's Best Practice: *Audit Committees*.

⁶ GFOA's Best Practice: *Audit Committees*.

committee's responsibilities and prescribe committee member qualifications consistent with GFOA recommendations.

GFOA Best Practices⁷ recommend that the audit committee be established in such a manner that the auditors engaged to conduct the financial audit report directly to the audit committee. If the auditor selection committee is assigned oversight responsibilities with respect to the independent audit and the establishment of internal controls and adequate management processes, the GFOA's Best Practice: *Audit Committees* (October 2008) should be consulted for additional guidance.

- Auditor Selection Committee Responsibilities. GFOA Best Practices⁸ indicate that an audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors. GFOA Best Practices further indicate that, by effectively carrying out its functions and responsibilities, an audit committee helps to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the entity's financial reporting practices.

The GFOA's publication, *Governmental Accounting, Auditing, and Financial Reporting* (2020), also known as the GFOA Blue Book,⁹ indicates that governing bodies are responsible for ensuring that management fulfills its obligations in regard to internal control and financial reporting. The GFOA Blue Book¹⁰ also indicates that governing bodies typically establish audit committees for this purpose and audit committee responsibilities, in addition to audit oversight, include selecting the auditors. Accordingly, although State law assigns this task to the auditor selection committee, consideration should be given to using the auditor selection committee as an audit committee as contemplated by the GFOA.

The GFOA Blue Book¹¹ further indicates that:

- The auditors should report directly to the audit committee.
- The audit committee should have access to the reports of any internal auditors, as well as access to any annual internal audit work plans.
- The audit committee should publish the results of its work in an annual written report to the governing body.

Should the auditor selection committee be assigned audit oversight responsibilities that are in addition to the statutorily mandated auditor selection committee responsibilities (i.e., used as an audit committee as contemplated by the GFOA), consideration should be given to GFOA guidance regarding audit committee responsibilities. For example, the GFOA's *Audit Management Handbook* (GFOA Handbook) recommends that, in addition to auditor selection, the audit committee perform the following functions:

- **Monitoring the Audit**
 - Monitoring Activity During the Audit. The GFOA Handbook¹² indicates that concerns of interest to the audit committee during the audit would include whether the audit is progressing on schedule and whether potential problems are identified and immediately corrected, if appropriate. Potential problems might include difficulties in gathering information or contacting key personnel, discovery of instances or indications of fraud,

⁷ GFOA's Best Practice: *Audit Committees*.

⁸ GFOA's Best Practice: *Audit Committees*.

⁹ GFOA Blue Book, Chapter 43, page 43-1.

¹⁰ GFOA Blue Book, Chapter 43, pages 43-1 and 43-2.

¹¹ GFOA Blue Book, Chapter 43, pages 43-2 through 43-4.

¹² GFOA Handbook, Chapter 6, pages 87 and 88.

waste, or abuse that require immediate attention, and circumstances that could result in a modified opinion. Monitoring can be accomplished through periodic progress reports or meetings.

- Review of Final Audit Reports. The GFOA Handbook¹³ recommends that the audit committee review each of the auditor's reports to gain a thorough understanding of problems identified by the auditor to provide the background needed to address resolution of the problems. In view of the emphasis placed on management letters in Florida law and the Rules of the Auditor General,¹⁴ an auditor selection committee assigned audit oversight responsibilities should review the management letters required to be submitted as a part of the audit report. For the committee to effectively review the results of the audit, the results must be communicated in a manner that assures a thorough understanding by the committee members. In lieu of relying solely on the delivery of a written audit report, this might be accomplished at a public meeting¹⁵ in which committee members have an opportunity to ask questions of the auditors. This could be done either in addition to, or in conjunction with, a public meeting of the entity's governing body at which governing body members would also have an opportunity to question the auditors. If the findings are presented at a governing body meeting, consideration should be given to a meeting convened solely or predominantly for this purpose to assure that the findings are adequately communicated.

- Audit Resolution

The GFOA Handbook¹⁶ points out that while it is management's responsibility to implement corrective action related to audit findings, the audit committee should be responsible for monitoring management's implementation. The GFOA Handbook suggests that governing bodies may want to require management to answer to the governing body for any failure to implement corrective action plans in a timely manner to the satisfaction of the audit committee.

Specified entities are required by Auditor General Rule 10.558(2) to provide the Auditor General with responses to all audit findings included in their financial audit reports. The responses are required to include corrective action designed to prevent recurrence of any findings included in the audit report.

- Auditor Evaluation

The GFOA Handbook¹⁷ views auditor evaluation as the first step of the subsequent year's audit procurement or, if audit procurement is not scheduled for the subsequent year, a process for identifying and recommending needed improvements in the auditor's performance. The GFOA Handbook recommends that the audit committee meet with management to discuss matters pertaining to the auditor's performance, including: ability to meet deadlines; compliance with other provisions of the audit contract; competence and cooperativeness of the audit staff; and thoroughness and reasonableness of audit adjustments, findings, and recommendations.

In assessing the overall effectiveness of the audit, the auditor selection committee may determine a need for audit procedures that are in addition to the minimum procedures

¹³ GFOA Handbook, Chapter 6, pages 88 through 91.

¹⁴ All references in this guidance to Rules of the Auditor General rules are to *Chapter 10.500, Rules of the Auditor General* effective for fiscal years ending September 30, 2020, and thereafter.

¹⁵ Auditor selection committee meetings are subject to the Sunshine Law (Section 286.011, Florida Statutes) as discussed in question 11 of Appendix B - Questions and Answers.

¹⁶ GFOA Handbook, Chapter 6, page 92.

¹⁷ GFOA Handbook, Chapter 6, page 92.

necessary to issue an opinion on financial statements. Such information would be useful in preparing future requests for proposals.

- Communications with the Auditor Selection Committee. If the auditor selection committee is assigned audit oversight responsibilities (i.e., is acting as an audit committee), effective communication between the auditors and the auditor selection committee is necessary. Financial audits conducted pursuant to Section 218.39, Florida Statutes, must be conducted in accordance with auditing standards generally accepted in the United States¹⁸ and government auditing standards.¹⁹ Auditing standards generally accepted in the United States require that auditors communicate certain matters with the audit committee or other subgroup of those charged with governance²⁰ and communicate with the audit committee regarding internal control-related matters²¹ and identified or suspected noncompliance with laws and regulations.²²

Small Government Considerations

While smaller entities may lack the resources to expand the use of the auditor selection committee to accommodate all or many of the nonmandatory audit oversight functions described above, all entities, regardless of size, are required to use the committee for auditor selection. The entities are encouraged to use the auditor selection committees for the other functions to the extent available in their particular circumstances. Additional discussion regarding the establishment of auditor selection committees by small governments is included in the Auditor Selection Committee Composition and Size section.

Audit Proposal Evaluation Factors

Legal Requirements

Section 218.391(3)(a), Florida Statutes, requires that the auditor selection committee establish factors to be used for the evaluation of audit services to be provided and that such factors include, but not be limited to, ability of personnel, experience, ability to furnish the requested services, and such other factors as may be determined by the committee to be applicable to the particular requirements. Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals.

Nonmandatory Guidance

Consistent with Florida law, GFOA Best Practices²³ state "The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor's ability to perform a quality audit. Price should not be allowed to serve as the sole criterion for selection of an independent auditor."

- Audit Firm Qualifications. While Florida law prescribes minimal audit firm qualifications that must be considered in selecting an auditor, the *GFOA Handbook*²⁴ describes an evaluation process to be used in selecting the auditor that includes certain mandatory criteria that must be met by the auditor to qualify for further consideration. The criteria listed by the *GFOA Handbook* include:

¹⁸ These standards are promulgated by the AICPA in its publication *AICPA Professional Standards*. All references in this guidance to *AICPA Professional Standards* are to such standards codified as of July 1, 2020.

¹⁹ These standards are promulgated by the Comptroller General of the United States in the publication *Government Auditing Standards*.

²⁰ *AICPA Professional Standards*, AU-C Sections 260.08 - .14.

²¹ *AICPA Professional Standards*, AU-C Sections 265.11 - .15.

²² *AICPA Professional Standards*, AU-C Sections 250.21 - .23.

²³ GFOA's Best Practice: *Audit Procurement*.

²⁴ GFOA Handbook, Chapter 5, page 79.

- Meets applicable independence requirements.
- License to practice as a CPA in the State.
- Receipt of adequate continuing professional education by key personnel.
- Completion of a quality control review within the past 3 years.
- A history of performing quality audits.
- **Technical Qualifications.** The GFOA Handbook²⁵ indicates that if a point system is used to evaluate proposals, the total points should be divided between two categories for technical qualifications of proposers: (1) expertise and experience and (2) audit approach. Expertise and experience qualifications could include, for example:
 - Past experience and performance on comparable government engagements.
 - Quality of the firm's professional personnel to be assigned to the engagement and quality of the firm's management support personnel to be available for technical consultation.
 - Experience with specific State and Federal grant programs.
 - Information technology expertise.

Audit approach qualifications include, for example:

- Adequacy of proposed staffing plan (hours and level) for the various segments of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.

The GFOA Handbook²⁶ points out that technical qualifications should be tailored to meet each government's unique environment and specific audit requirements and cites as an example a government that sponsors its own pension plan for employees, which might require actuarial expertise. The GFOA Handbook also recommends assignment of point value ranges to each criterion to aid in the evaluation of the technical qualifications of proposers, which allows the entity to reflect the relative importance of the qualifications for that government and engagement (i.e., allows the entity the flexibility to reflect qualitative differences in the qualifications presented in the proposals).

Use and Elements of Request for Proposal

Legal Requirements

Pursuant to Section 218.391(3)(c), Florida Statutes, the auditor selection committee must provide interested audit firms with an RFP. The RFP is required to include information on how proposals are to be evaluated and such other information as the committee determines is necessary for the firm to prepare a proposal.

Nonmandatory Guidance

The GFOA Blue Book²⁷ states that an effective RFP serves two purposes: 1) provides enough information about the entity to allow potential auditors to assess whether their particular experience and resources would be a "good match" for the engagement, and 2) elicit enough information from responding audit firms to assess their ability to perform a high quality government audit.

²⁵ GFOA Handbook, Chapter 5, page 80 and 81.

²⁶ GFOA Handbook, Chapter 5, page 81.

²⁷ GFOA Blue Book, Chapter 43, page 43-13.

- Public Announcement for Audit Services. Section 218.391(3), Florida Statutes, provides that the auditor selection committee shall publicly announce an RFP and provide interested firms with the RFP. To achieve the benefits of a competitive selection process, it is critical that there be sufficient responses by qualified audit firms to the RFP. The GFOA Handbook²⁸ states that a well-planned solicitation effort is needed to identify a sufficient number of qualified audit firms. This can be accomplished in a variety of ways and the law does not mandate any specific method. The method selected should provide sufficient time for the potential responders to prepare an appropriate response. The NIGP: Institute for Public Procurement,²⁹ in its publication *Public Procurement Guide for Elected and Senior Government Officials*,³⁰ indicates that potential service providers should be given a minimum of 14 to 30 days to prepare bids or proposals.

To promote competition, the method of noticing the RFP should be designed to reach as many potential providers of audit services as possible. The GFOA Handbook³¹ identifies several methods for identifying and of reaching qualified audit firms from which proposals can be solicited, including advertisement in local newspapers, notice in a publication of the state society of certified public accountants, inquiries of other entities in the same region, and direct mailing to audit firms. In Florida, the Auditor General maintains a database of local government audit reports received, including the names of the audit firms that conducted the audits, thereby providing another source that entities may find useful for identifying and reaching potential audit firms. If the entity opts to advertise in a newspaper, the newspaper selected should have adequate coverage to assure an opportunity for a sufficient number of responses.

- Elements of the Request for Proposal. The GFOA Handbook³² includes a list of 24 information elements that should be considered in designing an RFP for audit services. These elements generally either provide information to the prospective proposers regarding the RFP evaluation process or assure that adequate information is provided by the proposers to allow for an informed decision by the entity. It may not be necessary to include all of these elements in the RFP, but each element should be considered, and those elements considered to be appropriate for the given circumstances should be incorporated. The elements listed in the GFOA Handbook consist of:

1. *How proposals will be evaluated.*

The RFP should clearly state the factors upon which the selection will be based and could provide:

- a. The relative weights of the evaluation factors, particularly with respect to qualifications and price, when price is considered as one of the evaluation factors.
- b. A statement that price will not be the sole or predominant factor to assure that highly qualified firms will receive appropriate consideration and to discourage the submission of proposals with unrealistically low prices by less qualified firms.
- c. Auditor qualifications that are mandatory for all proposers.
- d. Particular qualifications that will be considered more favorably (e.g., experience with particular grant programs).

²⁸ GFOA Handbook, Chapter 4, page 27.

²⁹ NIGP: Institute for Public Procurement is a membership-based, nonprofit organization composed of members representing Federal, state, provincial and local government levels throughout the United States and Canada and provides support to professionals in the public sector procurement profession.

³⁰ NIGP *Public Procurement Guide for Elected and Senior Government Officials* (2016), page 17.

³¹ GFOA Handbook, Chapter 4, pages 27 and 28.

³² GFOA Handbook, Chapter 4, pages 29 through 45.

2. *Procedures to be followed in the proposal process.*

The prospective proposers who will be incurring the cost of preparing and presenting a proposal will need specific information as to how to respond to the RFP. Such information might include:

- a. The appropriate format to use in making the proposal.
- b. Identification of a contact person.
- c. Whether there will be a pre-proposal conference.
- d. Information regarding the submission of proposed prices (i.e., audit fees), such as the form or timing of submission of the proposed audit fee or the level of detail required to support the proposed audit fee (e.g., number of hours x level of staff at set rate per hour).³³
- e. Other aspects of the proposal process, including submission deadlines, consideration of late proposals, and notification of evaluation and auditor selection results.

3. *Brief description of the entity and its accounting systems and financial reporting structures.*

Prospective proposers require information that will provide a basis for determining the type and amount of resources that will be needed to perform the audit. This information might include:

- a. General description of the entity, including:
 - i. The entity's fiscal year.
 - ii. Services the entity provides its citizens.
 - iii. Organizational chart and key personnel.
 - iv. Size of the entity (e.g., geographic area, number of employees, total budget or payroll).
 - v. The entity's documented policies and procedures.
- b. Fund structure and basis of accounting.
- c. Involvement in Federal awards programs and State financial assistance projects.
- d. Description of pension plans.
- e. Information regarding component units and joint ventures.
- f. Magnitude of financial operations.
- g. Scope of information systems, including networking, software vendors, and major applications.
- h. Existence, size, and scope of the internal audit function.
- i. Contact person for access to prior audit information.

4. *Known weaknesses in the entity's internal control structure.*

Prospective proposers will want to be made aware of significant known internal control deficiencies. This could be accomplished by providing the proposers with a copy of the prior year external audit report (including financial statements, auditor's reports, and management letters), prior year adjusting entries, and the status of prior audit report findings (corrected or uncorrected). It may also be useful to provide proposers recent relevant internal audit reports.

³³ Section 218.391, Florida Statutes, permits consideration of compensation in selecting the auditor; however, Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals. Additionally, Section 218.391(5), Florida Statutes, provides that the method used by the entity to select, and negotiate a contract with, an auditor must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39, Florida Statutes, and the entity's needs.

5. *Anticipated implementation problems arising from new authoritative pronouncements.*

An entity's readiness to implement new pronouncements, laws, or regulations having a significant impact on the entity's financial operations and reporting could impact the auditor's consideration of the resources needed to perform the audit.

6. *Principal contacts inside and outside the entity.*

Examples of contacts that proposers might want to be aware of as individuals with whom they will be expected to interact during the engagement include:

- a. Chief executive officer.
- b. Chief financial officer.
- c. Auditor selection or audit committee members.
- d. Director of internal audit.
- e. Grants management personnel.
- f. Legal counsel.

7. *Level of assurance to be required of the auditor for each type of information contained within the report.*

The auditor will need to be made aware of circumstances that might impact the scope of the audit. Such circumstances might include the audit of the financial statements of a component unit by another audit firm or a determination of compliance with specific legal requirements that will require an auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*³⁴ pursuant to Auditor General Rule 10.556(10).

8. *Auditing standards required for the engagement.*

Pursuant to Florida law³⁵ and Auditor General Rule 10.551(3), all required financial audits of entities in Florida are to be performed in accordance with *Government Auditing Standards* promulgated by the Comptroller General of the United States. The RFP might include a statement to this effect to avoid any misunderstanding.

9. *The auditor's specific reporting responsibilities.*

Although the auditor's reporting responsibilities are described in the auditing standards and the Rules of the Auditor General, the GFOA Handbook recommends listing the reporting responsibilities in the RFP. This could be most easily accomplished by reference to the Rules of the Auditor General, Chapter 10.550 (*Local Governmental Entity Audits*), Chapter 10.800 (*Audits of District School Boards*), or Chapter 10.850 (*Audits of Charter Schools and Charter Technical Career Centers, the Florida Virtual School, and Virtual Instruction Program Providers*), as appropriate. For Florida local governmental entity financial audits, the scope of the work to be performed by the auditor could include:

- a. Expression of opinion in conjunction with a full-scope audit of a comprehensive annual financial report (CAFR) (optional under Florida law and Rules of the Auditor General) or a report on basic financial statements only (minimum requirement for all local government audits).
- b. Federal or state single audit reports (required if certain thresholds are met).
- c. Management letter (required for all local government audits).

³⁴ *AICPA Professional Standards*, AT-C Section 315.

³⁵ Financial audits required by Section 218.39, Florida Statutes, and defined by Section 218.31(17), Florida Statutes, must be conducted in accordance with *Government Auditing Standards*.

- d. An auditor's report prepared in accordance *AICPA Professional Standards* pursuant to Auditor General Rule 10.556(10).

Expected deliverables should also include any requirement for separate opinions for any debt issues or to meet any other reporting requirements.

10. *The type and amount of assistance available from the entity.*

Entities can sometimes reduce the cost of their audits by providing certain assistance to the auditor. To formulate the type and amount of resources to be applied to the audit, the auditor needs information as to the type and extent of assistance that will be available from the entity. The GFOA Handbook refers to various types of assistance including internal audit support, clerical support, and preparation of schedules. A statement might be included acknowledging that the entity is responsible for preparing draft financial statements. Any anticipated concerns regarding the ability of the entity to do so should be disclosed.

11. *Required audit timetable and deliverables.*

The GFOA Handbook recommends that the RFP include the latest acceptable dates for the following:

- a. Entrance conference.
- b. Completion of interim audit work.
- c. Completion of year-end field work.
- d. Submission of audit adjustments and draft findings.
- e. Exit conference.
- f. Issuance of reports.

12. *Additional services to be required of the auditor.*

Auditors often provide additional services beyond audit services; however, the ability of auditors to provide nonaudit services to an audit client has been severely limited by *Government Auditing Standards*. Careful consideration should be given to the restrictions on such services prior to including them in the RFP. *Government Auditing Standards*³⁶ suggest that auditors performing nonaudit services obtain agreement from the entity's management that management will perform the following functions regarding nonaudit services:

- a. Assume all management responsibilities.
- b. Oversee the services using an individual with suitable skill, knowledge, or experience.
- c. Evaluate the adequacy and results of the services.
- d. Accept responsibility for the results of the services.

13. *Information on auditor workspace and access to telephones, copiers, FAX machines, and computers.*

The GFOA Handbook suggests that the RFP include information on the location and type of workspace that will be made available to the auditor, as well as availability of telephones, Internet access, copy machines, FAX machines, and computer hardware and software.

14. *Procedures to be followed to determine if additional audit work is necessary and the fee basis applicable to such work.*

Circumstances sometimes arise in which the scope of the audit may need to be expanded

³⁶ *Government Auditing Standards* (2018 Revision) paragraph 3.76.

beyond what was anticipated in the RFP. For example, an entity might request the auditor to perform additional work in an area where the auditor discovered certain control weaknesses. The GFOA Handbook recommends that the RFP indicate that the scope of the audit may only be broadened with the entity's consent and request that proposers indicate how the fee for additional work related to a scope expansion would be determined.

15. *Information needed from proposers to evaluate their qualifications.*

A primary purpose of the RFP is to provide the entity with information needed to assess the professional skill and experience of the auditors who will perform the engagement. The GFOA Handbook recommends that the RFP ask for the following information from the proposer:

- a. Overall size of the audit firm.
- b. Location and number of professional staff who will perform the engagement.
- c. Identification and qualifications of personnel to be assigned to the engagement, including:
 - i. Names and government audit experience of the partner in charge of the audit and other partners who will be assigned review or quality control functions.
 - ii. Names of the manager and other supervisory personnel who will be assigned to the engagement, including information about their government audit experience.
 - iii. Information on certification, licensure, and CPE training of each of the above.
 - iv. Information on membership in professional societies (e.g., AICPA, FICPA, FGFOA, GFOA, AGA) of each of the above.
 - v. Background and qualifications, including experience, of all other professional audit or other staff assigned to the engagement.

The GFOA Handbook also recommends that the RFP clearly set forth: (1) the circumstances in which the audit staff may be changed; (2) the need for new staff to meet the same level of qualifications; and (3) the entity's right to reject or approve replacements.

16. *Requirement for auditors to furnish a statement that they meet the appropriate criteria for independence.*

Auditors are required to maintain independence, both in fact and appearance, regarding audit clients. The GFOA Handbook suggests that the RFP require a formal statement from the proposers that they meet the guidelines for independence as set forth in applicable auditing standards.

17. *Request for references from other entity clients.*

The GFOA Handbook suggests that the RFP ask proposers to furnish the names of governments (preferably of similar type and size) for which they have recently performed similar audits, and contact information for those governments.

18. *Request for information on the results of peer reviews.*

*Government Auditing Standards*³⁷ require that auditors performing audits in accordance with those standards (in Florida, this includes local governmental entity financial audits conducted pursuant to Section 218.39, Florida Statutes) undergo external peer review at least once every 3 years. The GFOA Handbook recommends that the RFP ask proposers to provide the entity with a report on their most recent peer review, and whether it included a review of the quality of specific government audits. The RFP could also ask for the results of desk or field reviews of their audits by Federal or state agencies.

³⁷ *Government Auditing Standards* (2018 Revision) paragraph 5.84.

19. *Request for information on the status of any disciplinary actions undertaken against the firm.*

The GFOA Handbook recommends that the RFP request information on whether any disciplinary action has been taken against the firm at the Federal or state level and, if such action has been undertaken, the current status of the action. In Florida, certified public accountants may be subject to punishment for a misdemeanor committed pursuant to Section 473.322(2), Florida Statutes, or to disciplinary action by the Florida State Board of Accountancy pursuant to Section 473.323(3), Florida Statutes.

20. *Request for detailed information on the proposer's anticipated audit approach.*

The GFOA Handbook points out that, in addition to information regarding the proposer's qualifications, the proposer's audit approach should be evaluated to determine that the proposer has a sound understanding of the scope of the engagement and the entity's environment. Additionally, the entity needs assurance that the proposer will apply the appropriate level of effort needed to perform the engagement satisfactorily. The GFOA Handbook recommends that the RFP ask for the following types of information:

- a. The extent to which the firm proposes to employ statistical sampling techniques.
- b. The extent to which the firm proposes to employ analytical procedures.
- c. The manner in which the firm intends to segment the engagement.
- d. The hours of staff time at each level that will be devoted to each segment.
- e. The approach proposed for gaining and documenting the auditor's understanding of the entity's internal controls.
- f. The approach proposed for determining which laws and regulations should be tested for compliance.
- g. The method of drawing samples for tests of compliance.

21. *Requirements applicable to working papers and cooperation with other auditors.*

The GFOA Handbook recommends that the RFP clearly establish the period for retention of the auditors working papers by the auditor and parties who are allowed access to the working papers. In establishing the retention period, the entity should consider that *AICPA Professional Standards*³⁸ require financial statement auditors to retain "audit documentation of any nature" (this would include audit working papers) for at least 5 years after release of the audit report. This should be considered a minimum retention period in drafting an audit services contract. The GFOA Handbook also recommends that the RFP include provisions requiring accessibility to the working papers by Federal cognizant agencies; principal auditors, where component units are audited by other auditors; parties designated by the entity as part of an audit quality control review; and successor auditors for matters relating to continuing accounting significance.

22. *Policy toward joint proposals or the use of subcontracting.*

The use of subcontracting or joint ventures on the part of auditors can be a means for encouraging participation by smaller firms. The GFOA Handbook recommends that any subcontracting after the audit contract is awarded be subject to the entity's right to approve or reject subcontracting firms. Further, if joint proposals or subcontracting is allowed, the RFP should request proposers to identify the firm that will serve as the principal auditor.

23. *Right to reject proposals, demand additional information, and use unsuccessful proposals.*

The GFOA Handbook recommends that the RFP indicate that the entity:

- a. Retains the right to reject any or all proposals.
- b. Retains the right to request additional information from proposers and failure to provide

³⁸ *AICPA Professional Standards*, AU-C Section 230.17.

the information could result in rejection of a proposal.

- c. Reserves the right to retain proposals and use ideas from them.
- d. Is not obligated in any manner to reimburse firms for costs incurred in connection with responding to the RFP.

24. *Any additional language to meet the requirements of applicable laws and regulations.*

The GFOA Handbook suggests that the entity be aware of and include any specific language required by law or regulation.

Use and Elements of Audit Services Contract

Legal Requirements

Section 218.391(7), Florida Statutes, requires that every procurement of audit services be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. An engagement letter signed and executed by both parties constitutes a written contract. The written contract shall include, at a minimum, the following:

- A provision specifying the services to be provided and fees or other compensation for such services.
- A provision requiring that invoices for fees and other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. Section 218.391(8), Florida Statutes, provides that written contracts may be renewed (pursuant to renewal periods specified in the contract) without the use of auditor selection procedures and that such renewals shall be in writing.

Nonmandatory Guidance

The audit services contract is a legally binding agreement that should be prepared and reviewed with the advice of legal counsel. The GFOA Handbook³⁹ suggests that the written agreement incorporate by reference the terms of the RFP and specific language regarding the understanding between the entity and the auditors. The entity should also be careful to ensure that the written agreement terms are consistent with the terms of the successful proposal.

- Engagement Letter. While Section 218.391(7), Florida Statutes, authorizes the use of an engagement letter as an audit services contract, if it is signed by both parties, the use of an engagement letter does not relieve the need to include all provisions that would constitute a good contract and protect both the entity and the auditor.
- Required Contract Elements. As indicated above, there are certain legally required elements that must be included in the audit services contract. Additional guidance for each of these elements follows:
 - *Services to be provided and fees or other compensation (Section 218.391(7)(a), Florida Statutes)*. AICPA Professional Standards⁴⁰ indicate that agreed upon terms of the audit engagement should include, among other things, the objective and scope of the audit, the responsibilities of the auditor, and the responsibilities of entity management. AICPA Professional Standards⁴¹ also suggest elaborating on the scope of the audit, to include reference to applicable legislation, regulations, generally accepted auditing standards, and ethical and other pronouncements of professional bodies to which the auditor adheres. Florida law and the Rules of the Auditor General include several requirements that impact the

³⁹ GFOA Handbook, Chapter 6, page 85.

⁴⁰ AICPA Professional Standards, AU-C Section 210.10.

⁴¹ AICPA Professional Standards, AU-C Section 210.A24.

scope of the audit in addition to the required auditor's reports on the financial statements and State and Federal programs. Specifically addressing these requirements in the contract helps to preclude any subsequent misunderstandings regarding the auditor's responsibilities.

- *Invoices for fees and other compensation in sufficient detail to demonstrate compliance with the contract (Section 218.391(7)(b), Florida Statutes).* AICPA Professional Standards⁴² suggest that the basis on which fees are computed and any billing arrangements be included in the engagement letter (contract). The basis for payment may vary from a lump sum arrangement to specific rates to be paid for the services of specific employees or categories of employees of the audit firm and reimbursement for specific costs, such as travel, incurred in connection with the engagement. The level of detail on the invoice sufficient to demonstrate compliance with the terms of the contract will vary according to the basis for payment. In the case of a fixed fee contract, the basis for payment should be clearly defined within the audit services contract. If the contract identifies certain employees for which the firm will be paid at specified hourly rates, the contract should require invoices that indicate the numbers of hours worked by each employee and application of the appropriate rates. If the contract provides for reimbursement for certain actual costs, the contract should require invoices that demonstrate the costs actually incurred by the firm in the form of receipts or similar documentation.
- *Contract period, renewals, and termination (Section 218.391(7)(c), Florida Statutes).* The contract must specify the number of years for which it will be in effect, including any options for renewal on the part of the entity. The law does not prescribe a maximum term for an audit services contract or a maximum number of renewal periods. Once the contract period, including renewals, has expired, any further required audit services must be subjected to the auditor selection law as required by Section 218.391, Florida Statutes.

The GFOA's Best Practice: *Audit Procurement* recommends that governmental entities enter into multiyear agreements of at least 5 years in duration when obtaining the services of an independent auditor. The GFOA points out that such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit and can also help reduce audit costs by allowing auditors to recover certain "start-up" costs over several years, rather than a single year. The appropriate length for the audit services contract is left to the judgment of the entity. However, as the auditor selection process established by law is intended to ensure selection of a qualified auditor and satisfactory audit effort, entities should avoid establishing excessive contract periods.

- Additional Contract Elements. Additional elements that are recommended by the GFOA Handbook⁴³ to be made a part of the audit services contract include:
 - An independence assertion by the auditor.
 - Language describing the actions to be taken in the event of a disagreement as to whether certain procedures are within the scope of the contract.
 - Provisions to assure the availability of the auditor's services to aid the entity in the defense of claims that may arise as the result of audit work.
 - Language concerning opportunities for socially and economically disadvantaged individuals (such language may be required by law or regulation).
 - Clarification of the auditor's duty to maintain the confidentiality of certain sensitive information.

⁴² AICPA Professional Standards, AU-C Section 210.A24.

⁴³ GFOA Handbook, Chapter 6, pages 85 through 87.

- Provisions establishing the entity's rights to terminate the contract and the procedures for doing so.
- Stipulation as to how the value of the auditor's work is to be determined if the engagement is terminated prior to completion.
- Language establishing the auditor's sole liability for claims arising from the auditor's performance of the engagement.
- Language requiring both the entity and the auditor to attempt to resolve disputes amicably.
- Language requiring formal notification to the other party in the event of a disagreement (e.g., a disagreement over the scope of the audit) and indicating what is to be considered notification in such instance (e.g., registered mail).
- Language specifying how the terms of the contract can be waived or modified.
- Language clarifying that the contract's separate provisions are to stand alone, so that a failure to meet one provision does not nullify the entire contract.
- A requirement for the auditor to obtain insurance coverage.
- A prohibition against the auditor's delegating or subcontracting audit work without the entity's permission.

In developing audit contracts, entities should consider an article⁴⁴ titled *Contract Issues for Governmental Audits* that was jointly developed by the AICPA and GFOA to educate governments and their auditors about clauses in contracts and engagement letters in the governmental environment that may not meet *AICPA Professional Standards* and that may create uncertainty about the auditor's independence.

As shown above, different professional organizations have placed varying emphasis on the contents of the contract for audit services. Entity management must determine the most appropriate provisions for a contract in a given set of circumstances. The specific elements and language to be included within a contract will ultimately be a matter of agreement between the entity and the audit firm.

⁴⁴ A link to this article is provided on the AICPA's Web site at www.aicpa.org/search.html?source=AICPA&q=Contract+Issues+for+Governmental+Audits.

Appendix A - Auditor Selection Law

218.391 Auditor selection procedures.

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.

(a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution their respective designees, and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the committee may serve other audit oversight purposes as determined by the entity's governing body. The public may not be excluded from the proceedings under this section.

(3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

- (a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.
- (b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.
- (d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.
- (5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.
- (6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.
- (7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services.
- (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- (c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.
- (8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.
- (9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

History.--s. 65, ch. 2001-266; s. 1, ch. 2005-32; s. 15, ch. 2019-15.

Appendix B - Questions and Answers

General

1. **Question:** Are the auditor selection requirements of Section 218.391, Florida Statutes, to be applied whenever a local governmental entity (entity) contracts with a CPA firm for any audit services?

Answer: No. Section 218.391, Florida Statutes, applies only to contracting for the financial audit required by Section 218.39, Florida Statutes. However, the use of selection procedures provided for in Section 218.391, Florida Statutes, and other Federal, State, or local laws is advisable when contracting for any audit services.

2. **Question:** Is there a legal requirement or recommendation for mandatory rotation of auditors after a specified number of years or at the end of an audit services contract?

Answer: No. Unless the entity has established its own mandatory auditor rotation requirement, there is no legal requirement for the mandatory rotation of auditors. The current auditor may be included in the auditor selection process at the end of the current audit services contract.

The GFOA's Best Practice: *Audit Procurement* provides "While there is some belief that auditor independence is enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract ... the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory."

3. **Question:** If an entity is satisfied with the existing auditor and can negotiate acceptable fees, can the contract for financial audit services be renewed without going through the auditor selection procedures required by Section 218.391, Florida Statutes?

Answer: A contract for financial audit services can be renewed only as provided in the contract, which is required to include a provision specifying the contract period, including renewals.

4. **Question:** Are the auditor selection procedures required to be used only when an entity decides to change auditors or initiate a request for proposals process?

Answer: No. The revised auditor selection procedures are required to be followed when an audit contract period expires. The audit contract is required to include a provision specifying the contract period, including renewals.

5. **Question:** Chapter 2019-15, Laws of Florida, effective July 1, 2019, amended Section 218.391(2), Florida Statutes, to revise the requirements for establishing the auditor selection committee and appointing committee members. Does this impact an audit services contract that was in effect at July 1, 2019?

Answer: No. An audit services contract that was in effect at July 1, 2019, can remain in effect through the end of the original contract term, including renewals. Entities are required to comply with the new auditor selection committee requirements for auditor selection procedures initiated after July 1, 2019.

6. **Question:** Are audit services contracts required to include renewal option provisions?

Answer: No. The contract is not required to include a renewal provision; however, a contract cannot be renewed in the absence of such a provision.

7. **Question:** Is there a minimum or maximum number of years that an audit contract must cover?

Answer: No. The audit services contract must specify a contract period including renewals, but the law does not specify a minimum or maximum number of years that an audit services contract must cover. This is left to the discretion of the entity and is a matter of agreement between the entity and the audit firm. The entity should use prudent business practices in establishing the contract period.

8. **Question:** Section 218.391(4)(c), Florida Statutes, provides that a governing body may select a firm recommended by the auditor selection committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method. Which specific provisions of the law may be considered nonmandatory under this provision by the application of an alternative methodology?

Answer: Regardless of the negotiation method used, an entity's governing body must establish an auditor selection committee pursuant to Section 218.391(2), Florida Statutes, and the auditor selection committee must perform its functions in accordance with the requirements of Section 218.391(3), Florida Statutes. Regardless of the method used to select the audit firm, compensation may not be the sole or predominant factor used to select the firm (Section 218.391(3)(d) and (4)(c), Florida Statutes).

9. **Question:** Can an auditor selection committee ratify, after the fact, a request for proposal previously developed and issued by City personnel or City personnel's evaluation and ranking of proposals submitted by interested firms?

Answer: No. Pursuant to Section 218.391(3), Florida Statutes, the auditor selection committee is required to create (and provide interested firms with) a request for proposals and to evaluate and rank proposals submitted by interested firms. An auditor selection committee's statutorily prescribed duties may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

10. **Question:** Can an entity select an auditor to conduct a financial audit pursuant to Section 218.39, Florida Statutes, by piggybacking off of another entity's audit contract?

Answer: No. Pursuant to Section 218.391(2), Florida Statutes, an entity seeking such audit services must establish an auditor selection committee and the committee must apply the auditor selection procedures prescribed by Section 218.391(3), Florida Statutes. This law does not include a provision that would allow for piggybacking, and an auditor selection committee's statutorily prescribed function may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

11. **Question:** Are auditor selection committee meetings subject to the Sunshine Law (Section 286.011, Florida Statutes)?

Answer: Yes. Auditor selection committee meetings are subject to the Sunshine Law (i.e., noticing meetings and keeping minutes for all meetings) because the committee is not just fact-finding in nature but also makes decisions in ranking proposals and recommending to the governing body firms deemed to be the most highly qualified to perform the auditing services. See discussion regarding application of the Sunshine law to advisory boards in Part I, Section B.1, of the Attorney General's Government-in-the-Sunshine Manual.

Auditor Selection Committee

12. **Question:** Section 218.391(2)(a), Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution or their respective designees and one member of the board of county commissioners or its designee. May a county officer (i.e., clerk of the court, sheriff, property appraiser, tax collector, supervisor of elections, or any other such officer in whom any portion of the fiscal duties of the such officers are under law separately placed)

designate an employee of the county officer to serve in place of the county officer on the county's auditor selection committee?

Answer: Pursuant to Section 218.391(2)(c), Florida Statutes, an employee of a county cannot serve on the county auditor selection committee. The term "employee" is not explicitly defined for purposes of applying this law; however, the term "county" as used in Section 218.391(2)(a), Florida Statutes, encompasses county officers and the board of county commissioners, indicating that the legislature intended the restriction imposed by Section 218.391(2)(c), Florida Statutes, to apply to employees of a county officer or of the board of county commissioners. Accordingly, a county officer may not designate an employee of a county officer to serve in place of the county officer on the county auditor selection committee. However, the employee may serve in an advisory capacity for the auditor selection committee.

13. **Question:** Section 218.391(2)(b), Florida Statutes, provides that the auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members, and one member must be a member of the governing body who must serve as the committee chair. Does this mean that only one member of the governing body may serve on the committee?

Answer: No. The committee can have as many members of the governing body as desired, but at least one member must be a member of the governing body who must be the committee chair.

Dependent Special Districts

14. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. Although the district is audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, the district opts to also provide for a separate financial audit. Does the district have to select the auditor for the separate financial audit in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a separate financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

15. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. The district opts not to be audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, but instead opts to provide for its own financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. As the district is required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is required in this situation to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes.

16. **Question:** A dependent special district does not exceed the audit threshold established by Section 218.39, Florida Statutes; however, the district opts to provide for a financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

Community Redevelopment Agencies

17. **Question:** A community redevelopment agency (CRA) exceeds the audit threshold established by Section 163.387(8), Florida Statutes, and must provide for its own financial audit. Does the CRA have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. Chapter 2021-226, Laws of Florida, amended Section 218.39(1)(h), Florida Statutes, to include CRAs. Because Section 218.391, Florida Statutes, regarding auditor selection procedures applies to all audits conducted pursuant to Section 218.39, Florida Statutes, auditors conducting 2020-21 and subsequent fiscal year audits of CRAs must be selected pursuant to Section 218.391, Florida Statutes.

18. **Question:** A CRA provides for an audit required by Section 218.39, Florida Statutes, by being included in a county or municipality audit pursuant to Section 218.39(3)(a), Florida Statutes; however, the CRA is also required to provide for its own separate financial audit pursuant to Section 163.387(8), Florida Statutes. Can the auditor who conducted the county or municipality financial audit also conduct the separate CRA financial audit?

Answer: Yes. Section 163.387(8), Florida Statutes, does not specify how the CRA is to select an auditor to conduct the required audit and does not include any restrictions on the CRA's selection of an auditor. However, in deciding whether to use the auditor who conducts the CRA's parent entity (county or municipality) financial audit, the CRA should consider whether it would benefit from applying its own auditor selection procedures because, while the parent entity's auditor selection process was designed to find an auditor to conduct a financial audit of a county or municipality, the CRA's selection process should be designed to find an auditor to conduct a financial audit of the CRA. As CRAs are a unique type of local governmental entity, an auditor with the knowledge and experience needed to conduct an audit of a county or municipality may not necessarily have sufficient knowledge and experience needed to conduct an audit of a CRA.

Use of Compensation as Evaluation or Ranking Factor

19. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm and documents the reason for not selecting the highest-ranked firm pursuant to Section 218.391(4)(b), Florida Statutes, does the next ranked firm become the highest-ranked firm, requiring documentation as to the reason for nonselection, before a firm ranked lower than that firm can be selected?

Answer: The law does not specifically address this circumstance; however, it would be reasonable to conclude that justification is necessary and should be documented for the selection of any firm over a higher ranked firm.

20. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm pursuant to Section 218.391(4)(b), Florida Statutes, what documentation is required to justify selection of a firm other than the highest-ranked firm?

Answer: Required documentation as to the reason for not selecting the highest-ranked firm under Section 218.391(4)(b), Florida Statutes, is not described in the law. Such documentation could include a statement made by the governing body, possibly in the form of a resolution and included in the minutes of the governing body, describing the factors that caused the governing body to decide that selection of the next ranked firm was in the entity's best interest. Those factors might include inability to negotiate a satisfactory contract with the highest-ranked firm or information provided to the governing body subsequent to the ranking process. However, as specified in Section 218.391(4)(c), Florida Statutes, the decision to select a firm cannot be based on compensation as the sole or predominant factor.

21. **Question:** If compensation is used as a ranking factor, may the governing body also use the alternative method prescribed by Section 218.391(4)(c), Florida Statutes, to select the audit firm or must they use the method prescribed by Section 218.391(4)(b), Florida Statutes?

Answer: The alternative methodology referred to in Section 218.391(4)(c), Florida Statutes, may include the use of compensation as a ranking factor as long as compensation is not the sole or predominant factor used to rank proposals and select the firm.

22. **Question:** If compensation is 20 percent of the ranking criteria and all other factors are each less than 20 percent, is compensation then the predominant factor, or must it be predominant of all factors combined, i.e., greater than 50 percent of all combined?

Answer: "Predominant" is not defined in the law with respect to auditor selection. Certainly, weighting compensation at greater than 50 percent of all combined factors, would constitute "predominant." Black's Law Dictionary defines "predominant" as "Something greater or superior in power and influence to others, with which it is connected or compared."

Noncompliance with Auditor Selection Law

23. **Question:** Pursuant to Section 218.391(9), Florida Statutes, if an entity fails to select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years. Does Section 218.391(9), Florida Statutes, apply to a situation where an entity selects an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, without use of an auditor selection committee appointed by the entity's governing body?

Answer: Yes. An entity cannot comply with Section 218.391(3), Florida Statutes, unless the entity's governing body has established an auditor selection committee to carry out the responsibilities prescribed by Section 218.391(3), Florida Statutes.

24. **Question:** An entity is notified that its auditor engaged to conduct a financial audit required by Section 218.39, Florida Statutes, was not selected in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the entity do?

Answer: The entity should carefully review its auditor selection process to ensure compliance with Section 218.391(3)-(6), Florida Statutes. In doing so, the entity may want to consult with its legal counsel. If it is determined that the entity did not select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity, at a minimum, must perform the auditor selection in accordance with Section 218.391, Florida Statutes, for the subsequent fiscal year audit as required by Section 218.391(9), Florida Statutes. However, if possible (e.g., an audit contract for the current fiscal year has not been executed, or if executed, can be legally terminated without significant financial costs, and there is sufficient time to reselect the auditor and comply with the audit report submittal deadline), the entity should reperform the auditor selection process for the current fiscal year audit.

25. **Question:** An auditor becomes concerned (e.g., through the process of responding to a request for proposal for audit services) that an entity may not be selecting an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the auditor do?

Answer: The auditor should notify the entity's governing body of the concern. The entity may not be aware of the Section 218.391, Florida Statutes, auditor selection requirements or that its auditor selection process is not in accordance with that law. At a minimum, the auditor's notification should help ensure the entity's future compliance with Section 218.391, Florida Statutes. Also, depending on the timing of the auditor's notification, the entity may decide to reperform the auditor selection process. Auditors should also consider refraining from responding to a request for proposal for audit services from entities they know to be in violation of Section 218.391, Florida Statutes.

Appendix C - Auditor Selection and Auditor Selection Committee Resources

AICPA Audit Committee Effectiveness Center
(www.aicpa.org/forthepublic/auditcommitteeeffectiveness)

AICPA Professional Standards promulgated by the American Institute of Certified Public Accountants as of July 1, 2020.

Audit Management Handbook, Stephen J. Gauthier, Government Finance Officers Association (1989) (Note: Publication of this *Handbook* was discontinued several years ago as a result of 1996 changes to the Federal Single Audit Act and changes in GFOA policy; however, the references to the *Handbook* in this guidance are consistent with current GFOA policy.)

Choosing an External Auditor: A Guide to Making a Sound Decision, Mid-America Intergovernmental Audit Forum (May 2007)

(<https://www.pdfFiller.com/100306568-Choosing-an-External-Auditorpdf-Selecting-performance-audit-topics-PSC-doa-alaska->)

GFOA's Best Practice: *Audit Procurement*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

GFOA's Best Practice: *Audit Committees*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

Government Accounting, Auditing, and Financial Reporting (2020), Government Finance Officers Association

Government Auditing Standards issued by the Comptroller General of the United States
(www.gao.gov/yellowbook)

How to Avoid a Substandard Audit: Suggestions for Procuring an Audit (May 1988), National Intergovernmental Audit Forum (www.gao.gov/products/137493)

Public Procurement Guide for Elected and Senior Government Officials promulgated by the NIGP: Institute for Public Procurement (2016) (www.nigp.org/home/find-procurement-resources/elected-officials-procurement-guide)



TO: Town of Kenneth City
FROM: Lacy LaFave, Interim Town Manager
SUBJECT: Monthly Town Manager Report
DATE: May 1, 2023

Town of Kenneth City

Salutations all! The premise of this report is intended to communicate and highlight some of the major activities, projects, and newsworthy items applicable to operations and governance of the Town of Kenneth City. This publication will be disseminated regularly to ensure the public is informed of aspects affecting the quality of life that are uniformly enjoyed within our safe, friendly, small Town. As activities and programs present themselves, publications will be sent out more frequently. Please note that not every aspect of what the town does and provides will be encapsulated in each report, but rest assured that internal town staff are working diligently to move the Town of Kenneth City forward. Please take the opportunity to read the report to become more knowledgeable about Town operations and activities. This administration is focused on exceptional governance and civic engagement which is why we would like to invite you to share it with your neighbors, friends, family, or anyone else who would like to familiarize themselves. Understand we may not agree on every aspect of governance, but we will do it in a fashion that is consistent with the ideologies of the community. Our hope is to find common ground where it counts and unify, to do what is in the best interest of the Town. Certainly, we believe the best days are still ahead of us!

Town Attorney

Interim Town Manager, LaFave urged for a special meeting called by Mayor to discuss legal services on April 25th 2023. The outcome of the meeting was sheer progress. We welcomed our new Interim Town Attorney, Ralf Brookes. He was able to jump in feet first, addressing legal needs for the town, on numerous backlogged items.

Finance

There is a lot of potential wins in this division, to move this department forward. The premise of this report is to explicitly communicate my desires as they relate to the fiscal management of the Town of Kenneth City. Obviously, with most of us being new to the Town, our involvement in the budget process has been extremely limited; however, I assure you the budget process henceforth will be very participatory and engaging. I believe that department directors run their departments, and it is incumbent upon them to have accountability on important items necessary to run affairs with accountability of their departments successfully. It is Town administrations responsibility to manage fiscal resources judiciously and communicate financial opportunities and challenges in a way that is backed by data and directions articulated by Town Council or beyond. Nevertheless, before executing any document that has a financial impact, I will require the finance department review for budgetary requests ensuring we have appropriate financial resources to effectively proceed with initiatives and projects. Further, lack of care and support of overall financial services will not be tolerated. Procedural processes shall be implemented and adhered to.



TO: Lacy LaFave, Interim Town Manager
FROM: Mike Vieno, Police Chief
SUBJECT: Monthly Police Department Report
DATE: May 5, 2023

Below find updates and reports of the activities within the Police Department. The information provided is aligned with the performance-based budget adopted this year.

Admin & EE Support:

During April and will finish in May all Sworn Police Department Employees will complete a full 8 hours of firearms training / qualification and Active Assailant training at St. Petersburg College Firearms Range and Mock Shoot House facility.

During the late-night hours on 4/30/23 two Kenneth City Police Officers were assisting PCSO Deputies with several theft suspects reference a theft that occurred in the unincorporated area of Pinellas County. These suspects were headed towards our Town when contact was made with them. The KCPD Officers and Deputies had their marked police vehicles parked with all emergency lighting activated. While conducting this investigation a subject struck the rear of our KCPD marked cruiser and the PCSO cruiser knocking the vehicle into KCPD Ofc. Jacob Mathews who was treated and thankfully has no reported significant injuries from the incident. The driver of the other vehicle was at fault and was also arrested for DUI for driving intoxicated. An insurance claim is being processed for the damage to our KCPD vehicle and equipment.

Patrol

Officers continued to conduct Town business area patrols, for ongoing homeless subject complaints. The goal still is to provide a safe alternative for the homeless subjects, such as Safe Harbor and Pinellas Hope, as well as other resources, to create a positive resolution for everyone. Officers continued to conduct directed patrol of all Town parks and Town Hall for suspicious activity/persons.

Officers on midnight shift placed Third Watch and If I Were a Thief notices throughout the Town as they checked closed business locations after hours. Officers conducted House Checks as requested by homeowners whose property was unattended.

2023 YEAR DATA- CURRENT YEAR:

Month/ 2023	Calls for service	Business & Residential Area Checks	Thief / Watch Programs	Community Contact/ Assist Citizen	Directed Patrol
<i>January</i>	74	3744	373	218	323
<i>February</i>	75	2814	308	184	245
<i>March</i>	64	3194	316	170	246
<i>April</i>	73	3775	347	130	338
<i>May</i>					

<i>June</i>					
<i>July</i>					
<i>August</i>					
<i>September</i>					
<i>October</i>					
<i>November</i>					
<i>December</i>					
Yearly Totals	286	13527	1344	702	1152

Impact of Patrols & Activities:

Month/ 2023	Reports + Supplements	AOA	Alarm	SAO Referrals	APAD Arrests	Arrests / NTA	Crash Investigations	Traffic Warnings	Traffic Citations
<i>January</i>	122	17	8	4	0	11	16	98	13
<i>February</i>	129	26	7	2	0	6	8	40	10
<i>March</i>	97	14	9	2	0	10	19	26	8
<i>April</i>	103	15	17	3	0	2	13	67	6
<i>May</i>									
<i>June</i>									
<i>July</i>									
<i>August</i>									
<i>September</i>									
<i>October</i>									
<i>November</i>									
<i>December</i>									
Yearly Totals	451	72	41	11	0	29	56	231	37

Reports and Supplements include FIR, Incident, and Offense Reports. Stats consist of those who are full time, assigned to light duty, and Reserve.

2022 YEAR DATA- PREVIOUS YEAR:

Month/ 2022	Calls for service	Business & Residential Area Checks	Thief / Watch Programs	Community Contact/ Assist Citizen	Directed Patrol
<i>January</i>	73	5422	296	221	571
<i>February</i>	74	3416	264	225	452
<i>March</i>	79	3050	361	243	470
<i>April</i>	59	2971	314	181	335
<i>May</i>	78	3277	322	173	361
<i>June</i>	80	2741	229	194	185
<i>July</i>	79	2079	258	140	139
<i>August</i>	74	2597	252	144	214
<i>September</i>	83	3225	345	209	366
<i>October</i>	76	2893	326	201	364
<i>November</i>	73	3010	271	188	258
<i>December</i>	84	3965	276	164	224
Yearly Totals	912	38646	3514	2283	3939

Impact of Patrols & Activities:

Month/ 2022	Reports + Supplements	AOA	Alarm	SAO Referrals	APAD Arrests	Arrests / NTA	Crash Investigations	Traffic Warnings	Traffic Citations
<i>January</i>	107	6	10	4	0	7	8	36	14
<i>February</i>	110	8	5	1	0	9	11	38	15
<i>March</i>	120	8	12	4	0	11	11	38	17

<i>April</i>	106	8	7	1	0	3	17	27	13
<i>May</i>	136	7	7	3	0	6	16	88	32
<i>June</i>	110	7	10	2	0	5	8	52	11
<i>July</i>	111	9	5	4	0	12	11	64	21
<i>August</i>	109	16	7	3	0	9	11	72	8
<i>September</i>	106	6	12	2	1	10	12	79	18
<i>October</i>	112	12	4	2	0	7	18	74	29
<i>November</i>	104	8	3	3	0	10	5	94	27
<i>December</i>	109	21	3	4	0	7	12	73	22
Yearly Totals	1340	116	85	33	1	96	140	735	227

Reports and Supplements include FIR, Incident, and Offense Reports. Stats consist of those who are full time, assigned to light duty, and Reserve.

CIS Investigations**Monthly Stats April 2023 – Detective S. Gibson**

Number of cases started with: 27, with 4 more waiting to be assigned

Number of cases ended with: 25, with 10 more waiting to be assigned

New cases assigned for the month

FELONY	7
MISDEMEANOR	
NON-CRIMINAL	1

Case dispositions

INACTIVATED	7
CLOSED WITH MISDEMEANOR ARREST	
CLOSED WITH FELONY ARREST	1
CLOSED UNFOUNDED	
CLOSED OTHER	1
CLOSED SAO REFERRAL	
CLEARED WITH WAIVER	1

Other Activity

SURVEILLANCES	
PHOTOPACKS	
EVIDENCE STATUS REQUESTS	
INITIAL REPORTS	
SUPPLEMENTS	12
WARRANTS	
TOUCH DNA PROCESSING / BUCCALS	7
SUSPECTS RESULTING FROM TOUCH DNA	1
OTHER: CCTV FOOTAGE, CELL TRACKING, D/L	
SUBPOENAS	2
JAIL RECORDINGS	17
REPORTS REVIEWED	26
CONTACT ATTEMPTS	7
INTERVIEWS	5
TRANSPORTING PROPERTY/EVIDENCE	8
RECOVERED STOLEN PROPERTY	
BOLOS	
APADS	0



Accreditation

An accreditation program has long been recognized as a means of maintaining the highest standards of professionalism. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. Law enforcement agencies and Inspectors General in Florida can attain accredited status through the Commission for Florida Law Enforcement Accreditation, Inc. The agency is compelled to operate within specific guidelines. It is accountable to the Commission. The agency must stay in compliance with the standards set forth by the Commission in order to retain its accreditation.

The Kenneth City Police Department is currently a CFA Florida Accredited Law Enforcement Agency.

Traffic

All Town officers have been conducting traffic stops to educate drivers on traffic infractions and traffic safety issues. Further, the agency deterrent vehicle (ghost car) has been placed at different business/roadway locations throughout the Town to deter traffic violations/criminal activity. Town residents and local businesses are supportive of the ghost car placement and we continue to receive positive feedback. Officers also reacted to several resident concerns and conducted Directed Patrols addressing those concerns.

Month/ 2023	Crash Investigations	Traffic Warnings	Traffic Citations
<i>January</i>	16	98	13
<i>February</i>	8	40	10
<i>March</i>	19	26	8
<i>April</i>	13	67	6
<i>May</i>			
<i>June</i>			
<i>July</i>			
<i>August</i>			
<i>September</i>			
<i>October</i>			
<i>November</i>			
<i>December</i>			

Yearly Totals	56	231	37

Special Events:



UPCOMING EVENTS:

Coffee with a Cop:

The KCPD Community Policing Section Currently has a “Coffee with a Cop” event scheduled with one of our Town business partners Racetrac on May 19, 2023 10:00AM to 11:30 AM. All residents, Businesses, Council Members, and Town Staff are encouraged to come out.

July 4th Event:

The Kenneth City Police Department and Town have their annual July 4th Event scheduled for July 4th, 2023. This will be a great family friendly event with FREE FOOD, bounce houses, local businesses, and Music DJ. All residents, Businesses, Council Members, and Town Staff are encouraged to come out.

Hurricane Preparedness:

The Kenneth City Police Department has a great hurricane preparedness event scheduled for May 9, 2023 10 AM to 11:30 AM at Martha Ward Pavillion in Clearview Oaks open to all residents. KCPD will be putting on a presentation on hurricane preparedness and also has Pinellas County EOC coming so we can get special needs residents signed up for any needed resources during our upcoming storm season. All residents, Businesses, Council Members, and Town Staff are encouraged to come out.

APRIL EVENTS:

The KCPD Community Policing Section had a great “Coffee with a Cop” event they held in April at Taco Bell . Our community came out and had a great time with their Kenneth City Police Officers. The community continues to support all of our Community Police efforts in our community. Below are some picture from event:

The Kenneth City Police Department and Town had a Awsome Spring Festival in April at James Ernst Park. There was FREE Food, Bounce Houses, jewelery making, Live DJ Music, Bounce Houses, and Pickleball Demo. The residents and businesses that came out had an outstanding time and the event had a huge attendance. We received great feedback and everyone is looking forward to our next upcoming events.











Community Outreach

Officers have been patrolling the Town on mountain bikes, and the Polaris patrol vehicle, as time permits. This was well received by many town residents and businesses in our community.

Officers continue to be active in the community, by making citizen contacts, handing out police stickers, coloring books, and bicycle lights.

Operation Medicine Cabinet

The Kenneth City Police Department participated in the **DEA National Drug Takeback Program Event removing 38 pounds of prescription medications from our streets in our town.** This is such an important job to keep these drugs off the streets and get them disposed of properly which saves lives everyday.

The Police Department continues to maintain monthly Operation Medicine Cabinet, which allows residents to drop off old or unwanted prescription medication for safe disposal.

Code Enforcement

The police department conducted 53 code compliance investigations both residential and businesses in April. Sgt. Andy Izrailov, Ofc. Andy DeLay, and other department officers continue to investigate town code violations. Officer Andy DeLay conducted several city ordinance violation sweeps, resulting in numerous ordinance violation investigations.

Code Compliance Violation Investigations of note: Ordinance Chapter 54 was passed at the April 12th Council Meeting. The Police Department has been working with our Town attorney to get everything finalized for the roll out town wide of the new ordinance.

The Police Department will be beginning a 30 day warning phase on Saturday May 6, 2023 which will be education based prior to issuing the 5 day Compliance notice. After the 5 day period it will progress into a citation at that point for non-compliance. Our hope is that through education and allowing this fair amount of time we will not have a need to issue citations to get compliance or be very few violations issued.

Below is a chart of the most common April 2023 Code Violations:

