

## **Citizen Charter Review Committee**

February 5, 2026

11:30 a.m. – 2:30 p.m.\*

Leon County Main Library

Programming Room

## **AGENDA**

### **Call to Order and Opening**

Mary Ann Lindley,

Chair

- Proposed Extension of Final Meetings until 2:30 p.m.\*

### ***Consent***

- Approval of January 22, 2026 Meeting Minutes
- Receipt & File of Written Public Comments

### ***Public Comment***

### ***General Business***

- Agenda Item #1: Consideration to Establish an Office of Inspector General in the Leon County Charter
- Agenda Item #2: Consideration of a Policy Recommendation on Unified Street Renaming
- Agenda Item #3: Consideration of Revision to the Preamble in the Leon County Charter
- Agenda Item #4: Consideration to Establish an Affordable Housing Trust Fund in the Leon County Charter

*The next meeting of the Citizen Charter Review Committee  
will take place on Thursday, February 19, 2026.*

**LEON COUNTY CITIZEN CHARTER REVIEW  
COMMITTEE**

**APPROVAL OF JANUARY 22, 2026 MEETING  
MINUTES**

**Citizen Charter Review Committee**  
**January 22, 2026**  
**11:30 a.m. – 1:30 p.m.**  
**Leon County Main Library**  
**Programming Room**

The Leon County 2025-2026 Citizen Charter Review Committee (CCRC) met on January 22, 2026, at 11:30 a.m. in the Leon County Main Library with Committee members Chauncy Haynes, Joey Davis, Linda Bond Edwards, Liz Ellis, Anita Favors, Max Herrle, Darryl Jones, Slaton Murray, Sean Pittman, Ryan Ray, Shamarial Roberson, William Smith, Bruce Strouble, Jr., Jarrett Terry, Katrina Tuggerson and Barry Wilcox in attendance. Also present were County Administrator Vincent Long, Assistant County Administrator Ken Morris, Assistant County Administrator Shington Lamy, County Attorney Chasity O'Steen, Assistant to the County Administrator for Legislative and Strategic Initiatives Nicki Hatch, Director of the Office of Human Services and Community Partnerships Abby Thomas, Management Analyst Cameron Williams, and Clerks to the Board, Beryl Wood and Daniel J. Antonaccio.

Absent Members: Mary Ann Lindley, Howard Kessler, Henry Lewis, III, Heidi Otway and Temple Robinson.

**Call to Order and Opening Chauncy Haynes, Vice Chairman**

Vice Chairman Haynes called the meeting to order at 11:30 a.m. He noted that Chair Mary Ann Lindley was out sick and provided a brief overview of the agenda.

**Consent:**

*Ryan Ray moved, seconded by Max Herrle, to approve the consent agenda as presented.*

*The motion carried 13 – 0 with Chair Mary Ann Lindley, Joey Davis, Howard Kessler, Henry Lewis, III, Slaton Murray, Heidi Otway, Sean Pittman and Temple Robinson not present.*

*Approval of January 8, 2026 Meeting Minutes*

*Receipt & File of Written Public Comments*

- Slaton Murray and Sean Pittman arrived at this juncture of the meeting.*

**Public Comment:**

- Melanie Andrade Williams, 3349 Argonaut Drive, addressed the Committee in support of a proposed charter amendment related to the restoration of communities from historic harm. She stated that historic public policies, including segregation-era decisions related to zoning, housing, education, healthcare, and infrastructure, contributed to long-standing disparities in neighborhoods such as Frenchtown, Bond, Griffin Heights, Providence, and South City. She noted that the amendment would not mandate spending or raise taxes, but would establish a framework requiring consideration of historic public policy impacts and urged the Committee to advance the amendment for charter drafting.*
- Stephanie McMillon spoke in support of an amendment for restoring communities, stating that historic public policies shaped neighborhood outcomes and current disparities.*

- Serenity Williams, 4011 Elder Lane, spoke in support of an amendment to restore communities, stating that disparities were the result of intentional policy choices and that the charter is an appropriate vehicle to address structural issues. She urged the Committee to advance the amendment to allow the community the opportunity to vote.
- Bill Lowaman, 3742 Dorset Way, commented on the discussion around President Lincoln and civility. He also spoke on denying race and the federal government requiring identification by race. He suggested getting rid of those discussions and focusing on the restoration of human beings.
- Mary Miaisha Mitchell, 1009 Ellington Court, addressed the Committee regarding historic displacement and the need for diversity, equity, and inclusion. She referenced the impacts of displacement in the Smokey Hollow community and discussed the elimination of DEI-related policies, noting the effect on public health equity efforts. She urged the Committee to consider Charter language that supports long-term resilience and accountability.
- *Joey Davis arrived at this juncture of the meeting.*

**General Business:**

**Agenda Item #1: Comparative Analysis of Bill of Rights Provisions in County Charters**

Assistant County Administrator Ken Morris introduced the item, noting that the Committee requested a comparative analysis of county charters with a Bill of Rights. He explained that a Bill of Rights is intended to express fundamental community values and may be adopted through a charter, ordinance, or resolution. He noted most are adopted by Ordinance or Resolution. Leon County's Charter includes a Preamble reflecting community values. Among Florida's 20 charter counties, staff identified 4 charters with Bill of Rights provisions (Miami-Dade, Broward, Orange, and Pinellas) done in two different ways. Miami-Dade and Broward have sections with an extensive list of "rights" defined in detail. Orange and Pinellas have succinct sections and direct the BOCC to further address issues by ordinance. He reminded the Committee that anything included cannot conflict with state or federal laws and noted that many listed rights in the four examples discussed overlap with existing protections addressed in county policies and requirements under state and federal laws. He noted that staff recommended Option #1: Accept the report and take no further action.

Max Herrle asked whether the proposal would be legally binding.

Assistant County Administrator Morris responded that Miami-Dade County includes provisions with specific remedies; however, he clarified that Bill of Rights provisions are value statements.

Max Herrle stated that he would like to review Miami-Dade's language and consider implementing similar language in Leon County.

County Attorney Chasity O'Steen cautioned that the County does not have the authority to waive its sovereign immunity through a charter amendment or ordinance, and that any effort to create an enforcement mechanism exposing the County to liability would require action by the Florida Legislature or a constitutional amendment. She noted that limited waivers of sovereign immunity exist only where expressly authorized by state law, and that courts have rejected local attempts to expand liability beyond those statutory limits.

Darryl Jones stated that he has been clear regarding the Charter. He expressed interest in language that esteems shared humanity, whether placed in the Preamble or a Bill of Rights, stating that such language would communicate that neighbors have value.

Joey Davis offered a friendly amendment requesting staff bring back draft language reflecting the rights listed in the Miami-Dade and Broward charter examples as a working framework for Committee consideration.

Max Herrle accepted the friendly amendment.

Linda Bond Edwards asked whether there would be the same legal effect from changes to the Preamble or the creation of a Bill of Rights section.

County Attorney O'Steen stated it would depend on the language used and that intent must be clear that the statements do not create a cause of action.

County Administrator Long explained that the Charter Preamble is where most counties articulate broad community values, including home rule, equity, responsiveness, efficiency, and the ability of residents to effect change in their government, and noted that the Committee may choose to further articulate aspirational values either within the Preamble or through a separate bill of rights. He encouraged the Committee to consider the distinction between aspirational value statements and the County's adopted core practices, emphasizing that both what government says it values and what it does in practice are important considerations.

*Max Herrle moved, seconded by Bruce Strouble, Jr., for Option #2: Direct staff to prepare a charter amendment providing a Bill of Rights for Leon County citizens with a friendly amendment, as introduced by Joey Davis, to request staff bring back draft language reflecting the rights listed in the Miami-Dade and Broward charter examples as a working framework.*

*The motion failed 5 – 9 with Vice Chairman Chauncy Haynes, Linda Bond Edwards, Liz Ellis, Darryl Jones, Slaton Murray, Shamarial Roberson, William Smith, Jarrett Terry and Barry Wilcox in opposition. Chair Mary Ann Lindley, Howard Kessler, Henry Lewis, III, Heidi Otway, Sean Pittman, Ryan Ray and Temple Robinson were not present.*

*Darryl Jones moved, seconded by Linda Bond Edwards, to direct staff to prepare a charter amendment revising the Preamble to reflect the esteemed humanity among residents of Leon County.*

*The motion carried 15 – 0 with Chair Mary Ann Lindley, Howard Kessler, Henry Lewis, III, Heidi Otway, Sean Pittman and Temple Robinson not present.*

#### **Agenda Item #2: Considerations for Addressing Poverty and Racial Inequity in the County Charter**

Assistant County Administrator Shington Lamy introduced the item, stating that at its December 4, 2025 meeting, the Committee requested an agenda item to consider amending the Leon County Charter to address communities and neighborhoods impacted by poverty and racial inequities. He summarized existing County and partner investments, and cautioned that adopting charter language tied to race or Diversity, Equity, and Inclusion (DEI) concepts could jeopardize state and federal funding. He noted that staff recommended against further consideration, offering an alternative option for a policy recommendation affirming the County's existing data-driven approach.

Bruce Strouble, Jr., commented on the options staff listed in the item.

- *Liz Ellis left at this juncture of the meeting.*

Vice Chairman Haynes reminded the Committee of the County's civility expectations, emphasizing respectful engagement even when there is disagreement.

County Attorney O'Steen discussed legal considerations related to DEI. She cautioned that charter language explicitly tied to race and gender could be legally problematic.

Linda Bond Edwards asked whether proposed charter language would address issues already identified by the County. She questioned whether the primary challenge was a lack of resources or a lack of awareness of resources.

Katrina Tuggerson asked how the County can continue current efforts in a changing legal and policy environment. She asked, as a community, how the County can "work with what we have" given ongoing changes.

County Attorney O'Steen referenced a document issued by the Florida Attorney General on January 19, 2026, noting that concerns about constitutionality are being raised more frequently. She reiterated the County's current approach is data-driven and intended to remain compliant with state and federal law.

Anita Favors asked Bruce Strouble, Jr., to clarify whether the Committee was considering a policy recommendation or a charter amendment.

Bruce Strouble, Jr., clarified the proposal was a charter amendment.

Slaton Murray asked Bruce Strouble, Jr., how he envisioned funding would work.

Bruce Strouble, Jr., stated the framework would allow restoration actions if grants or other external funding sources become available. He stated it would not require establishing a new department.

County Administrator Long explained that staff highlighted the charter preamble because, in many charters, it is the primary location for aspirational and values-based language, rather than highly specific or enforceable provisions. He noted that the Leon County preamble already emphasizes: home rule and local decision-making; service to the people of the County; government reflecting the community it serves; responsiveness and efficiency; and the ability of residents to effect change in their government.

He stated that if the Committee wished to add additional aspirational language, such as language discussed by Committee Member Jones, that could appropriately occur in the preamble. He cautioned the Committee to distinguish between values statements and operational practices, noting that "core practices often outweigh core values in daily governance." He referenced the County's adopted core practices and beliefs, including language affirming that County government exists to serve residents and demonstrate accountability for tax dollars. He reminded the Committee that while values are important, implementation through policy and practice is equally critical.

Bruce Strouble, Jr., stated the County has not formally acknowledged certain historic public policy harms at the charter level and reiterated why the Charter is the appropriate vehicle for this framework.

Anita Favors asked whether the Committee was directing staff to develop draft language, as reflected in the motion.

*Bruce Strouble, Jr., moved, seconded by Max Herrle, to direct staff to prepare draft language for amending the Charter to require the County to assess and address persistent disparities resulting from historic public policy decisions.*

*The motion carried 13 – 0 with Chair Mary Ann Lindley, Liz Ellis, Howard Kessler, Henry Lewis, III, Heidi Otway, Sean Pittman, Temple Robinson and Barry Wilcox not present.*

**Agenda Item #3: Community Value of Diversity, Equity, and Inclusion**

Assistant County Administrator Lamy introduced the item. He stated at its January 8, 2026 meeting, the Citizen Charter Review Committee requested an agenda item to consider amending the Leon County Charter to adopt a community value statement in support of diversity, equity, and inclusion.

*Darryl Jones motioned, seconded by Slaton Murray, for Option #1: Accept the report on a community value statement in support of diversity, equity, and inclusion and take no further action.*

*The motion carried 13 – 0 with Chair Mary Ann Lindley, Liz Ellis, Howard Kessler, Henry Lewis, III, Heidi Otway, Sean Pittman, Temple Robinson and Katrina Tuggerson not present.*

Vice Chairman Haynes reminded the committee of the need for civility in discussions, and the significance of ensuring policies address both current and historical community needs without conflicting with federal and state guidelines.

He acknowledged all staff and departments involved in supporting the Charter Review Committee's work.

**Motion to adjourn:**

Vice Chairman Haynes adjourned the meeting at 1:13p.m.

ATTEST:

Mary Ann Lindley, Chair  
Leon County Citizen Charter Review Committee

Beryl Wood, Clerk to the Board for  
Gwen Marshall Knight, Clerk of Court

# **LEON COUNTY CITIZEN CHARTER REVIEW COMMITTEE**

## **RECEIPT AND FILE OF WRITTEN PUBLIC COMMENTS**

*(To be electronically distributed Wednesday before the meeting)*

# **LEON COUNTY CITIZEN CHARTER REVIEW COMMITTEE**

## **NOTES FOR AGENDA ITEM #1**

# Citizen Charter Review Committee

## Agenda Item #1

February 5, 2026

**To:** 2025-2026 Leon County Citizen Charter Review Committee

**From:** Vincent S. Long, County Administrator  
Chasity H. O'Steen, County Attorney

**Title:** Consideration to Establish an Office of Inspector General in the Leon County Charter

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<b>Review and Approval:</b>	Vincent S. Long, County Administrator Chasity H. O'Steen, County Attorney
<b>Department / Division Review:</b>	Ken Morris, Assistant County Administrator
<b>Lead Staff / Project Team:</b>	Nicki Hatch, Assistant to the County Administrator for Legislative and Strategic Initiatives Cameron Williams, Management Analyst

### Summary:

As requested by the Citizen Charter Review Committee (Committee), this item provides an analysis on the establishment of an independent Office of Inspector General in the Leon County Charter for the Committee's consideration.

### Staff Recommendation:

Option #3: Committee direction.

## Report and Discussion

### **Background:**

At its November 6, 2025 meeting, the Committee received a citizen request detailing a proposed Office of Inspector General (OIG) for consideration. The Committee subsequently requested for an agenda item to be brought back with an analysis on independent OIGs to consider advancing the establishment of an Office of Inspector General in the Leon County Charter.

Office of Inspector Generals (OIG) exist across every level of government for detecting, investigating, and preventing matters of fraud, waste, abuse, mismanagement and misconduct within government organizations. Key functions of OIGs can include conducting investigations, audits, and contract oversight to safeguard public resources. At the federal and state levels, OIGs are embedded internally within executive agencies and report to the leadership of the respective agency. Comparatively, the Florida Auditor General is the independent external auditor for state government, universities, and public programs. In addition, the Florida Auditor General is responsible for reviewing audits prepared by State executive agencies and audits required of local governments.

Some local governments in Florida have established independent OIGs to strengthen fiduciary and program controls while others have broadened the responsibilities to include services traditionally provided by the State including investigations of ethics complaints, oversight of municipal governments, and investigations into separate Constitutional Offices. For evaluating the establishment of an OIG in the Leon County Charter, it is important to understand the prevailing structure of local governments in Florida such as Leon County. This includes the election of five independent Constitutional Officers (Sheriff, Tax Collector, Property Appraiser, Supervisor of Election, and the Clerk of Court and Comptroller), the election of a legislative body (seven County Commissioners in Leon County), and the separation of legislative and executive functions as outlined in the Leon County Charter.

The County Commission approves the annual budget for the independent Constitution Offices but has no operational control over said offices. With regard to financial oversight and independence, the Florida Constitution requires the independently elected Clerk of Court and Comptroller to provide the financial oversight, recordkeeping, and audit-related functions for counties. Further, Section 218.33(3), Florida Statutes, mandates that local governments establish internal controls to prevent and detect fraud, waste, and abuse; support economical and efficient operations; and safeguard assets; among various other fiscal management practices.

In Leon County, the audit function of the Clerk is further specified and codified in section 3.3 of the County Charter. The County Charter requires the Clerk to employ a certified internal auditor or public accountant, provides the required education and experience necessary, and requires the Board of County Commissioners to fund the audit function of the Clerk. At the request of the Leon County Clerk, the Board approved funding in the FY 2026 budget for a new Internal Auditor position to expand auditing services, focus on more complex audits, and strengthen the County's internal controls, fiscal discipline, and ability to prevent fraud, waste, and abuse.

Section 3.3 of the Charter also provides for the establishment of an audit committee to adopt an annual plan of work for the Auditor and oversee the work of the Auditor. The Charter includes the requisite experience for the five-member Audit Committee which is appointed by the Board and Clerk and prohibits County employees from serving on the Committee.

At both the state and local level, allegations involving potential criminal conduct are addressed through the State's criminal justice system, including the Office of the State Attorney and appropriate law enforcement entities, and ethics-related matters are administered separately through the Florida Commission on Ethics. The Florida Commission on Ethics is a statutorily designated independent body charged with investigating complaints, recommending penalties, issuing advisory opinions, and enforcing state ethics laws and standards of conduct for state and local public officers and employees throughout the State. Elected and appointed officials are also subject to additional requirements (such as annual ethics training and financial disclosures) and penalties (such as fines, forfeiture of benefits, and removal from office) set forth under state law which are enforced by the Florida Commission on Ethics. The Florida Commission on Ethics, which is based in Tallahassee, received 286 complaints and referrals statewide in 2024 with approximately 29% of the complaints involving county elected officials or employees. This demonstrates an active reporting and oversight structure to pursue ethical complaints related to local government officials and employees.

Only four charter counties establish OIGs to carry out fiduciary responsibilities separate from their County Clerk of Court & Comptroller. As requested by the Committee, this Analysis provides a detailed comparative review of the existing OIGs in charter counties organized by their major structural components (Authority/Jurisdiction; Functions/Enforcement; Selection/Removal; Budget; and Outcome Measures). The Analysis continues with an overview of the existing structure and functions within Leon County Government as well the state's oversight role for conducting investigations into ethics violations, financial and program audits of governmental operations, and safeguarding public resources for the Committee's consideration.

### **Analysis:**

Four counties have established independent OIGs in their respective charters which are implemented by ordinance: Miami-Dade, Broward, Jacksonville-Duval, and Palm Beach Counties. The analysis begins with a high-level summary of the four existing OIG structures in charter counties across the state with additional detail on the major structural components of each OIG. The analysis continues with an overview of the existing structure and functions within Leon County Government that are similar to those provided by OIGs in other counties. This information is provided to facilitate the Committee's consideration of whether an independent OIG should be established through the Leon County Charter.

Comparison of Charter Counties with Offices of Inspector Generals

The following provides a high-level summary of the major structural components of these four OIGs, such as the OIGs' authority related to ethics, oversight of other public entities, budget, personnel, and outcome measures as outlined in Table #1. Detailed overviews of each of the four OIGs are also provided as Attachment #1.

- *Ethics Enforcement/Whistleblower Designation:* Among the four counties, only Broward County's OIG has designated authority for matters related to ethics regulation or violations. Notably, however, Broward County is the only county that does not designate the OIG as an "appropriate local official" for whistleblower complaints for the purpose of whistleblower protection provided by Section 112.3188, Florida Statutes.
- *Oversight of Other Public Entities:* Oversight of other public entities varies across each of the four OIGs, including some with oversight of municipalities, Constitutional Offices and/or school districts either on a mandatory or voluntary basis. Table #1 depicts the OIGs' mandatory (M) and voluntary (V) oversight of municipalities (Muni's) within the respective county, along with oversight roles related to Constitutional Offices and school districts.
- *Selection/Removal:* Selection of the Inspector General is generally conducted by independent bodies comprised of representatives outside the command structure of the respective county government. Two counties, however, require selections to be approved by the respective legislative body (BOCC; City Commission). Comparatively, Broward County is the only county that does not require removal of an Inspector General to be approved by its legislative body.
- *Budget/Personnel:* On average, the four OIGs operate annual budgets of \$4.5 million, ranging from \$1.5 million to \$8.7 million in FY 2024. Comparatively, the number of full-time employees (FTEs) of each OIG ranged from 12 to 42. Most FTE figures exclude legal counsel, which is often contracted separately.
- *Outcome Measures:* Each OIG is subject to annual reporting requirements which include varying outcome measures related to the functions of the office. Based on FY 2024 annual reports, complaint intake ranged from 40 to 411 complaints during the year. Across all four counties, the majority of complaints (55%) have required no action from the OIGs, with a significant share of complaints (32%) referred to other governmental agencies, and an average of 13% of complaints resulting in action (full investigations, audits, or other oversight action).

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**Table #1: Comparison of Charter County Independent OIGs**

OIG Structure	Miami-Dade	Broward	Jacksonville / Duval	Palm Beach
<b>Ethics Complaints</b>	No	Yes	No	No
<b>Whistleblower Designations</b>	County Mayor, OIG, & local Commission on Ethics and Public Trust	County Attorney & Human Resources	County OIG, Human Resources, & local Ethics Commission	County OIG & local Commission on Ethics
<b>Oversight of Other Public Entities</b>	No	31 Muni's (M) and the School District (V)	Constitutional Offices (M) and the School District (M)*	39 Muni's (countywide referendum) and 2 special districts (V)
<b>Selection of Inspector General</b>	Majority of Independent Committee & unanimous BOCC approval	Majority of Independent Committee	Majority of Independent Committee & City Council	Majority of Independent Committee
<b>Removal of Inspector General</b>	2/3 of BOCC to remove/abolish	Majority of Independent Committee	Majority of Independent Committee & City Council	5/7 of Independent Committee, 5/7 of BOCC, & supermajority of all funding entities
<b>Budget</b>	\$8.7 million	\$3.9 million	\$1.5 million	\$3.9 million
<b>Personnel (FTEs)</b>	42	20	12	27
<b>Outcome Measures</b>	411 complaints <ul style="list-style-type: none"> <li>• 51% resulted in no action</li> <li>• 43% referred elsewhere</li> <li>• 6% resulted in OIG action</li> </ul>	40 complaints <ul style="list-style-type: none"> <li>• 52% resulted in no action</li> <li>• 40% referred elsewhere</li> <li>• 8% resulted in OIG action</li> </ul>	96 complaints <ul style="list-style-type: none"> <li>• 59% resulted in no action</li> <li>• 20% referred elsewhere</li> <li>• 21% resulted in OIG action</li> </ul>	245 complaints <ul style="list-style-type: none"> <li>• 59% resulted in no action</li> <li>• 26% referred elsewhere</li> <li>• 8% resulted in OIG action</li> <li>• 7% pending</li> </ul>

*\*The City of Jacksonville/Duval County is a consolidated government and explicitly provides OIG authority over Constitutional Offices and the School District in its Charter.*

Additional detail on the major structural components (Authority/Jurisdiction; Functions/Enforcement; Selection/Removal; Budget; and Outcome Measures) of each OIG is provided in Attachment #1. The following section highlights Leon County's structure and safeguards for preventing waste, fraud, and abuse, and upholding professional ethics standards throughout the organization.

### Leon County's Current Structure and Safeguards

Various functions of OIG's, as demonstrated in other charter counties, currently exist within the structure of Leon County Government – ensuring protection of public resources without further cost to taxpayers. The following provides an overview of Leon County's Code of Ethics and Standards of Conduct; independent auditing functions; contract and procurement review; and other functions similar to those commonly provided by OIGs.

- *Leon County's Code of Ethics and Standards of Conduct:* Article II, Section 8 of the Florida Constitution provides for “Ethics in Government”, which requires that a code of ethics be prescribed by state law. In fulfilling the Constitutional requirement, Section 112, Part III, of Florida Statutes, establishes a “Code of Ethics for Public Officers and Employees” which establishes ethical standards which is applicable to all county governments and includes standards of conduct; ethics training requirements; voting conflict of interest restrictions; financial disclosure requirements; and penalties.

Under Florida Statutes, local governments are not restricted from imposing additional or more stringent standards of conduct or disclosure as long as the requirements do not conflict with state law. A localized “Code of Ethics” sets clear expectations governing the behavior of the individuals of an organization. An overview of the County's Code of Ethics, including the jurisdiction, implementation, and enforcement is provided below.

- *History and Overview:* Since 2002, Leon County's “Ethics Code” has been set forth by Ordinance to provide further specification related to ethical standards for Leon County Commissioners, employees, and members of appointed boards and committees, as well as specific regulations for lobbyists. Notably, the County's Code of Ethics establishes a “standards of conduct” to ensure a high level of transparency and ethical conduct in Leon County government. Consistent with state law, the County's standards of conduct establish restrictions and other protocols related to acceptance of gifts, misuse of public position, confidentiality of information, nepotism, conflicts of interest, outside employment, workplace harassment, among others. In addition, Leon County's Code of Ethics goes beyond those provided by state statute related to post-employment restrictions for county officers and employees (e.g., two-year lobbying prohibition) and non-interference restrictions in county real estate transactions and performance of duties.

In 2018, voters approved elevating the County's Ethics Code through inclusion in the County's Charter. As a recommendation from the 2018 Leon County Citizen's Charter Review Committee, this Charter amendment required an ethics code to be adopted by a local ordinance (rather than inclusion of the full ethics code in Charter) to preserve the County's ability to be responsive to the needs of the community by allowing future changes to be made by ordinance rather than charter amendments. This approach is similar to how the Florida Constitution addresses ethics by providing broad ethical standards and requiring a code of ethics be adopted as state law. More recently, in 2020, the Board reviewed and made changes in the Code of Ethics with respect to lobbyist regulations, including updating and creating definitions, establishing specific investigation and enforcement procedures for alleged violations of such regulations, and providing for penalties.

- Implementation and Resources: To provide additional guidance and assistance related to the County's Code of Ethics, the County conducts regular ethics training for all County employees. In addition, Leon County's "Field Manual for Employees" is available to all employees as a user-friendly reference guide to reinforce the high standards of ethics behavior required of County employees. When in doubt as to the applicability and interpretation of the County's Code of Ethics, the County Administrator or any County Commissioner may request an advisory opinion from the County Attorney's Office.
- Complaints and Enforcement: The County's Code of Ethics establishes procedures for complaints and investigation of alleged violations. In addition, any person may report suspected fraud, waste, or abuse through the County's hotline or dedicated email. Complaints, depending on the nature, are handled by the County Attorney and/or Human Resources. Any potential criminal violation resulting from such an investigation is referred to the appropriate law enforcement agency for further investigation and potential prosecution. All ethics-related matters are administered separately through the Florida Commission on Ethics, the statutorily designated independent body charged with investigating complaints, recommending penalties, issuing advisory opinions, and enforcing state ethics laws and standards of conduct for public officers and employees throughout the State. Elected and appointed officials are also subject to additional requirements and penalties enforced by the Florida Commission on Ethics, including annual ethics training, financial disclosures, fines and forfeiture of benefits, and removal from office.
- *Independent Auditing Functions through the Clerk of Court & Comptroller:* As set forth under Leon County's Charter, the Leon County Clerk of the Court and Comptroller serves as the County's independent auditor and custodian of all county funds. These functions are fulfilled through the Clerk's Division of Internal Auditing (DIA) to prevent, detect, and eliminate fraud, waste, mismanagement, misconduct, and other abuses within County operations. The County Charter requires establishment of an Audit Committee, comprised of independent appointees of the BOCC and Clerk, to oversee the functions of the DIA. The Audit Committee serves to preserve the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations.

Under its authority, the DIA conducts routine audits and tracking of County expenses and activities to ensure County funds are spent in accordance with the law. These efforts include pre-auditing all County expenditures before payment, review of contracts, and post-audits to determine if financial controls are sufficient. In addition to audit reports and findings, the DIA produces management reports with proposed process improvements, as well as the public financial reports to help constituents understand how their tax dollars are managed and spent. The DIA also conducts "anti-fraud awareness" educational campaigns to promote awareness, prevention, and reporting of fraud throughout the organization.

The County also contracts with an external firm to audit the annual financial statements of the County and its Constitutional Officers and provide independent recommendations regarding financial reporting and compliance.

- *Contract & Procurement Review:* In addition to oversight provided by the DIA, all competitive solicitations, informal bids, and other certain procurement actions are subject to a centralized and standardized review process administered by the County's Purchasing Division in coordination with the County Attorney's Office. The County's standardized contract review process ensures the County's contracts and grants are managed effectively and include the appropriate provisions to monitor performance, address misuse of funds, and other financial controls in accordance with the DIA payment and reporting review processes. All contracts are required to be reviewed and in a form approved by the County Attorney's Office.
- *Employee-Led Efforts to Drive Cost Savings, Avoidances, and Efficiencies:* The County systematically and strategically identifies efficiencies and cost savings year-round. This deliberate approach occurs throughout the year and has a significant positive impact on the development of the preliminary budget. Through specific and targeted practices, such as the Employee Innovation Awards Program -  $I^2$  (squared), employees are continuously empowered to seek and implement cost saving measures throughout the organization. During FY 2025, County employees created over \$3.4 million in cost savings or avoidances – contributing to the over \$80 million in cost savings or avoidances achieved since 2013.

### **Mr. Ernie Paine's OIG Proposal**

On November 6, 2025, the Committee received a detailed citizen proposal from Mr. Ernie Paine seeking to establish an independent OIG in the Leon County Charter (Attachment #2). The request aimed to strengthen public trust by reinforcing transparency, accountability, and oversight within county government. The proposed OIG would have authority to investigate ethics violations, fraud, waste, abuse, mismanagement, misconduct, and service deficiencies. The Committee subsequently requested an agenda item be brought back with an analysis on independent OIGs to consider for the Leon County Charter.

Central to the request is the independence of the OIG from the Board of County Commissioners, County Administrator, and County Attorney. Key elements of the OIG proposal are as follows:

- Calls for the establishment of a 7-member independent committee to select and oversee the Inspector General similar to the four charter counties described in this item.
- Appointments to be made by the five Constitutional Officers, the Superintendent of the Leon County School District, and one appointment by the Leon County Board of County Commissioners.
- Does not include oversight of the City of Tallahassee, Constitutional Offices, or the School District.
- Seeks to include oversight for County Commissioners serving on the Blueprint Intergovernmental Agency Board.
- Provides no enforcement powers to the OIG, only auditing and investigative authority.
- Ensure compliance with the Leon County Code of Ethics.
- Designate the OIG as the County's statutory agent for receiving and processing whistleblower complaints under Florida law.
- Requires adequate staffing and contracting of legal counsel.

Mr. Paine's independent OIG proposal is generally consistent with the four independent OIGs established in county charters with a few exceptions. Three of the four charter counties analyzed do not utilize their OIGs for ethics complaints and investigations. Only Broward County's OIG has designated authority for matters related to ethics regulation or violations. Broward County is also the only county that does not designate the OIG as an "appropriate local official" for whistleblower complaints for the purpose of whistleblower protection provided by Section 112.3188, Florida Statutes. Most counties utilize a "no wrong door approach" and designate multiple offices to receive whistleblower complaints. Mr. Paine cites the need for independent legal counsel of both the County Administrator and County Attorney related to whistleblower complaints. However, it is important to remember that in the council-manager form of government, the County Administrator and County Attorney are both independent employees appointed by the Board of County Commissioners. While the incumbents of these positions often work together on important issues, there is no reporting relationship between the two employees as they both serve at the pleasure of the Board.

The proposal does not include oversight of the City of Tallahassee, Constitutional Offices, or the School District but seeks to include oversight for County Commissioners serving on the Blueprint Intergovernmental Agency Board (Blueprint) and Blueprint "staff who are listed on the Leon County payroll." However, Blueprint employees are not Leon County employees, , are not paid a salary by the County, and would not be subject to OIG oversight. As a joint intergovernmental agency established by an interlocal agreement between Leon County and the City of Tallahassee, pursuant to Section 163.01, Florida Statutes, the Blueprint Intergovernmental Agency is a separate legal entity that is not subordinate to either government individually. Therefore, an OIG created by the Leon County Charter would not have jurisdiction over Blueprint's operations. A County OIG would have authority only over County officials, County employees, and County funds consistent with the County's home-rule powers. To extend oversight to Blueprint, including its staff, programs, procurement activities, and interlocal operations—the County and City would have to adopt corresponding ordinances and amend the Blueprint interlocal agreement.

### Conclusion

In evaluating the establishment of an OIG in the Leon County Charter, it is important to note that many core functions commonly associated with an OIG—such as operational and financial oversight, independent auditing functions, contract and procurement review, and other safeguards — currently exist within the current structure of Leon County Government without further cost to taxpayers.

As detailed in this item, the Florida Constitution requires the independently elected Clerk of Court and Comptroller to provide financial oversight, recordkeeping, and audit-related functions for counties - providing an existing independent oversight mechanism within Florida's county government structure. Further, Section 218.33(3), Florida Statutes, mandates that local governments establish internal controls to prevent and detect fraud, waste, and abuse; support economical and efficient operations; and safeguard assets; among various other fiscal management practices.

Across the state, independent OIGs that are separate from a Clerk of Court & Comptroller have been established in four charter counties: Miami-Dade, Broward, Jacksonville-Duval, and Palm Beach Counties. In addition to functions that would otherwise be provided through a Clerk of Court & Comptroller, the core function of these OIGs is investigations into waste, fraud, abuse, and employee misconduct. To provide these services, however, the average annual budget for the OIG across these counties is \$4.5 million (ranging from \$1.5 million to \$8.7 million in FY 2024). Furthermore, the number of full-time employees (FTEs) of each OIG ranges from 12 to 42 FTEs among the four counties – which potentially reflects personnel fulfilling functions that potentially could be otherwise provided for within Florida's county government structure. Finally, the majority of complaints (87%) received across the four OIGs required no action or were referred to other governmental agencies – further reinforcing the existing oversight, investigative, and enforcement functions in place at the state level.

Should the Committee wish to direct staff to prepare a proposed charter amendment to establish an Office of Inspector General, an agenda item with analysis would be presented to the Committee at its next meeting. At that time, the Committee would have the opportunity to review and refine proposed language related to the major structural components of the office.

**Options:**

1. Accept this report and table this issue.
2. Direct staff to prepare a proposed charter amendment to establish an Office of Inspector General.
3. Committee direction.

**Recommendation:**

Option #3: Committee direction.

**Attachments:**

1. Comparative Analysis of Existing Charter County OIGs
2. Mr. Ernie Paine's Proposal

## **Detailed Comparison of Charter County Offices of Inspectors General (OIGs)**

Additional detail on the major structural components (Authority / Jurisdiction; Functions / Enforcement; Selection / Removal; Budget; and Outcome Measures) of each OIG is provided below.

### ***Miami-Dade County Office of Inspector General***

- **Authority and Jurisdiction:** Section 9.11 of the Miami-Dade County Charter establishes an Office of Inspector General (OIG) as set forth by Miami-Dade County's Ordinance titled "Office of the Inspector General" (both are included as Exhibit A). The OIG has authority to detect, investigate, and prevent fraud, mismanagement, waste, and abuse of power in County operations. The OIG's authority extends to all elected and appointed officials and employees and all contracted entities for Miami-Dade County under their Board of County Commissioners. The OIG's authority does not include enforcement of the County's ethics ordinances or matters related to the ethics regulation, which is led by the independent Miami-Dade Commission on Ethics and Public Trust.
- **Functions and Enforcement:** The OIG has the authority to conduct investigations, audits, inspections, and reviews of county affairs. Under its authority, the OIG is authorized to subpoena witnesses, administer oaths, and require the production of records or reports. The OIG may exercise this authority by their own initiative or to investigate any complaint received. The OIG operates a public hotline and online complaint form for tips and complaints. The OIG, local Commission on Ethics and Public Trust, and the County Mayor are the designated "appropriate local officials" for whistleblower complaints for the purpose of whistleblower protection provided by Section 112.3188, Florida Statutes.

Upon detection of corruption or fraud, the OIG refers the matter to the appropriate law enforcement agencies. The OIG is authorized to prepare reports and recommendations to any person or entity it inspects or reviews, and follow-up with the responsible county entity to ensure appropriate action is taken. Other functions of the OIG include attending county meetings relating to the procurement of goods or services to pose questions or raise concerns as well as conducting periodic oversight of certain active contracts to ensure all contract terms are being met.

- **Selection, Removal, and Abolition of the OIG:** The Inspector General is appointed by a selection committee, an independent body set forth by the Ordinance, and subject to approval by a majority of the Board of County Commissioners (BOCC). The Ordinance establishes minimum qualifications for the Inspector General selection such as related years of experience, among others. The Inspector General is appointed for a term of four years with no limit for appointment of subsequent terms. The Inspector General may be removed upon approval by a 2/3 majority of the BOCC. The OIG may also be abolished upon approval by a 2/3 majority of the BOCC. Miami-Dade County is the only one of the four counties that does not specify a requirement that removal of an OIG must be based on legal charges.

- **Budget:** In FY 2024, the Miami-Dade OIG's adopted budget totaled \$8.7 million which supported 42 positions to support the investigative, audit, and contract oversight divisions of the office. The budget also funds the OIG's independent legal counsel to assist with the functions of the office.

The OIG's budget is supported through the OIG's 0.25% proprietary fee assessed on County contracts (as paid for by the County) and General Funds allocated through the County's budget process. The OIG's budget is subject to approval by the BOCC through its annual budget process.

- **Outcome Measures:** The OIG is required to submit an annual report to the Mayor and BOCC providing statistical information concerning the work and activities of the office. The most recent Annual Report available (Exhibit B) details the work of the OIG's Investigation, Audit, and Contract Oversight Units during FY 2024. As reported, in FY 2024, the OIG received a total of 411 complaints, with 51% warranting no action and were closed, 43% referred to the appropriate entity that could directly address the complaint, and 6% resulting in action by OIG.

### *Broward County's Office of Inspector General*

- **Authority and Jurisdiction:** As approved by voters in November 2010, Article X of the Broward County Charter (Exhibit C) established the OIG with authority to investigate gross mismanagement of public resources and misconduct in violation of any federal, state, or local governing laws. The OIG is also the designated entity for enforcement of the Broward Code of Ethics. Broward County's OIG is the only one of the four counties to act as the designated entity for ethics enforcement. The OIG's authority extends to all elected and appointed officials, employees, and all contracted entities for Broward County. All 31 municipalities in Broward County are subject to OIG oversight in accordance with the Broward Charter. Additionally, in November 2024, voters approved a charter amendment extending the OIG's jurisdiction to the Broward County School District and any constitutional office which voluntarily executes an interlocal agreement with the County and OIG for such functions. To date, the Broward County School District is the only entity that has executed a voluntary interlocal agreement.
- **Functions and Enforcement:** Under its authority, the OIG may open an investigation by its own initiative or based on a signed, verified complaint, upon good cause determination that misconduct or gross mismanagement has occurred. The OIG operates a public hotline, online complaint forms, and walk-up office hours for tips and complaints. For investigations, the OIG is authorized to subpoena witnesses, administer oaths, require the production of records, and conduct audits (in coordination with the County Auditor). While the OIG is authorized to conduct audits as part of its investigations, such audits must be conducted in coordination with the County Auditor, which conducts the internal auditing functions of the County. Furthermore, the County Auditor and the County's Human Resources Division - not the OIG - are the designated "appropriate local officials" for whistleblower complaints for the purpose of whistleblower protection provided by Section 112.3188, Florida Statutes.

Upon determination of probable cause that misconduct occurred, the OIG refers matters to the appropriate enforcement agency. If no agency has enforcement jurisdiction, the matter is referred to an OIG Hearing Officer to review misconduct allegations and impose sanctions, as applicable. In addition, the OIG can prepare reports and recommendations to the County or any of its municipalities and voluntary entities and follow-up to determine whether such recommendations have been implemented.

- **Selection and Removal:** The Inspector General is selected and removed by a Selection-Oversight Committee, an independent body set forth by the Charter, which oversees and annually reviews the OIG's performance. The Broward County Charter establishes minimum qualifications for the Inspector General selection such as related years of experience and restrictions on prior employment, among others. The Inspector General is appointed for a term of four years with no limit for appointment of subsequent terms. The Inspector General may only be removed by the Selection-Oversight Committee for specific charges of neglect of duty, abuse of power or authority, discrimination, or ethical misconduct. The Selection-Oversight Committee also selects qualified Hearing Officers to preside over hearings in certain matters referred to by the OIG.
- **Budget:** While the OIG's budget is subject to approval by the BOCC, the County Charter requires the County to provide sufficient funds for the OIG to carry out its duties in an efficient manner. In FY 2024, the OIG's adopted budget totaled \$3.9 million which supported 20 full time positions across the investigative, audit, and contract oversight units of the office. The budget also provided funding to contract for Hearing Officers and independent legal counsel for complaints referred to the OIG.

To support the OIG's budget, the Charter authorizes the County to impose a fee of 0.25% on the total value of each County contract (to be paid by the County). Should such contract fees be insufficient, the County may also utilize general revenue to fund the OIG. Voluntary entities, such as the school district, are responsible for expenses associated with the services they receive from the OIG.

- **Outcome Measures:** The OIG is required to submit an annual report to the County, each municipality, and voluntary entity under its jurisdiction, as well as the Selection-Oversight Committee. Based on the most recent Annual Report available (Exhibit D), in FY 2024, the OIG received a total of 40 complaints which includes departments and personnel under the Board of County Commissioners, the 31 municipalities, and the school district. Of the 40 complaints, 52% were closed without action, 40% were referred to other governmental agencies, and 8% resulted in OIG action (investigation, audit, or other oversight).

### *The City of Jacksonville./Duval County's Office of Inspector General*

- **Authority and Jurisdiction:** Article I of the City of Jacksonville / Duval County Charter establishes the OIG as set forth by the City's Ordinance entitled "Inspector General" (both are included as Exhibit E). The OIG has oversight authority of all departments, officials, and employees of the City of Jacksonville's consolidated government, including its constitutional offices, the school district, independent agencies and districts, as well as contractors, providers, and recipients of city funds. The OIG is authorized to detect, deter, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct within the

consolidated government through various functions (as further detailed below). The OIG's authority does not include enforcement of the City's ethics code or matters related to the ethics regulation, which is led by the independent Ethics Oversight and Compliance Office.

- **Functions and Enforcement:** Under its authority, the OIG conducts investigative, audit, and contract oversight activities upon its own initiative or based upon complaints / referrals received. The OIG operates a public hotline, online complaint forms, and office hours for tips and complaints. To support its functions, the OIG is authorized to administer oaths, issue subpoenas, require the production of records, and review financial and operational practices of all entities within its jurisdiction. The OIG is the designated “appropriate local official” for whistleblower complaints for the purpose of whistleblower protection provided by Section 112.3188, Florida Statutes.

Upon determination of a possible violation of any federal, state, or local law, the OIG refers such matters to the appropriate law enforcement agency. In addition, the OIG can prepare reports and recommendations to any entity under its jurisdiction and monitor implementation of such recommendations. While the OIG is authorized to conduct audits as part of its investigations, such audits must be conducted in coordination with the City Council Auditor, where practicable, to avoid duplication of efforts in audit functions.

- **Selection and Removal:** The Inspector General is selected and may be removed by the Inspector General Selection and Retention Committee, an independent body set forth by the Ordinance which oversees and annually reviews the OIG's performance and proposed budget (subject to final approval by the Mayor). The Inspector General is appointed for a term of four years with no limit for appointment of subsequent terms. The Ordinance establishes minimum qualifications for the Inspector General selection such as related years of experience. The Inspector General may be removed for specific charges of neglect of duty, abuse of power or authority, discrimination, or ethical misconduct. Final approval for the selection and removal of the Inspector General is subject to City Council approval through a simple majority vote.
- **Budget:** As set forth by the Ordinance, the City Mayor establishes the OIG's annual budget similar to other City departments. The City's Ordinance requires the OIG to be funded at a minimum of \$400,000 annually. In FY 2024, the OIG's adopted budget totaled \$1.5 million which supported 12 full time positions to support the investigative and auditing functions of the office and is funded by general revenue.
- **Outcome Measures:** The OIG is required to issue an annual report to the Inspector General Selection and Retention Committee, Mayor, and City Council. As reported in the FY 2024 Annual Report (Exhibit F), the OIG received a total of 96 complaints that were opened for review with 59% resulting in no action, 20% referred to another government entity, and 21% resulting in OIG action.

#### *Palm Beach County's Office of Inspector General*

- **Authority and Jurisdiction:** Section 8.3 of the Palm Beach County Charter requires the establishment of an OIG by County Ordinance (both are included as Exhibit G). As set forth by Palm Beach County's Ordinance titled “Inspector General”, the OIG has authority to provide oversight of publicly funded transactions, projects, and other local government

operations. The OIG's authority does not include enforcement of the Palm Beach County Code of Ethics or matters related to ethics regulation, which is led by the independent Palm Beach Commission on Ethics as established under the County Charter.

The OIG's authority extends to the Palm Beach Board of County Commissioners, all county departments, all municipalities within the County (39), and any other public entity (as a "participating entity") that enters into an agreement with the OIG for such functions. The 39 municipalities were included in the OIG's oversight based on the results of the countywide referendum in each municipality. To date, the Solid Waste Authority of Palm Beach County and the Children's Services Council of Palm Beach County are the only participating entities that have executed such an agreement.

- **Functions and Enforcement:** The OIG has authority to conduct investigations, audits, reviews, and other oversight activities related to local government operations. The OIG is authorized to subpoena witnesses, administer oaths, and require the production of records. The OIG may exercise this authority by their own initiative or to investigate any complaint received through its public hotline. The OIG is the designated "appropriate local official" for whistleblower complaints for the purpose of whistleblower protection provided by Section 112.3188, Florida Statutes.

Upon suspicion of a possible violation of any state, federal, or local law, the OIG refers the matter to the appropriate law enforcement agencies. In addition, the OIG can prepare reports and recommendations to the BOCC, or the subject municipality or participating entities, based on its findings and can follow-up to determine whether recommended remedial actions have been taken. Such reports must also be submitted to the Palm Beach Commission on Ethics. Other functions of the OIG include attending county or municipal meetings relating to the procurement of goods or services, at their own discretion, to pose questions or raise concerns.

- **Selection and Removal:** The Inspector General is selected by the Inspector General Committee, an independent body set forth by the Charter, to serve for a term of four years with no limit for appointment of subsequent terms. The County's Inspector General Ordinance establishes minimum qualifications for the Inspector General selection such as related years of experience and restrictions on prior employment, among others. The Inspector General may be removed by a 5/7 vote at a public hearing of the BOCC, 5/7 vote of the Inspector General Committee, and a supermajority vote of all participating agencies (39 municipalities, the Solid Waste Authority, and the Children's Services Council). The Inspector General may only be removed for specific charges of neglect of duty, abuse of power or authority, discrimination, or ethical misconduct.
- **Budget:** In FY 2024, the OIG's adopted budget totaled \$3.9 million which supported 27 positions to support the investigative, audit, and contract oversight divisions of the office. The budget included funding for the OIG's independent legal counsel to assist with the functions of the office. The Charter establishes the "funding base" for the OIG's budget as, at minimum, the amount equal to 0.25% of contracts of all governmental entities subject to the OIG's authority (to be paid by the respective governmental entity). The OIG's budget is subject to approval by the BOCC which can increase the OIG's funding base percentage based on demonstration of need as set forth by Ordinance.

- **Outcome Measures:** The OIG is required to submit an annual report to the County Administrator, Inspector General Committee, and the Palm Beach League of Cities, Inc. Based on the most recent Annual Report available (Exhibit H), in FY 2024, the OIG received 245 complaints for all county entities under the BOCC, the 39 municipalities in the county, the Solid Waste Authority, and the Children's Services Council. Of the 245 complaints, 59% resulted in no OIG action, 26% were referred to other governmental agencies, 8% resulted in action by the OIG, and 7% were pending at the time of the report.

Exhibits:

- A. Section 9.11 of the Miami-Dade County Charter, titled “Inspector General”, and Section 2-1076 of the Miami-Dade County Code of Ordinances, titled “Office of the Inspector General”
- B. Miami-Dade County Office of the Inspector General 2024 Annual Report
- C. Article X of the Broward County Charter, titled “Broward County Office of Inspector General”
- D. Broward County Office of the Inspector General 2023-2024 Annual Report
- E. Article 1 of the City of Jacksonville/Duval County Charter, titled “Government and Ethics”, and Chapter 602, Part 3 of the City of Jacksonville/Duval County Code of Ordinances, titled “Inspector General”
- F. City of Jacksonville Office of Inspector General 2023-2024 Annual Report
- G. Section 8.3 of the Palm Beach County Charter, titled “Inspector General”, and Article XII of the Palm Beach County Code of Ordinances, titled “Inspector General”
- H. Palm Beach County Office of Inspector General 2024 Annual Report

## SECTION 9.11. - INSPECTOR GENERAL.

There is hereby created and established an Office of the Inspector General. The Inspector General shall head the Office of the Inspector General. The minimum qualifications, term, powers, duties and responsibilities of the Inspector General as well as the organization of the Office of the Inspector General shall be set forth by Ordinance. Such Ordinance shall, at a minimum, provide that: (1) the Office of the Inspector General be sufficiently independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General; (2) the Office of the Inspector General be empowered to perform investigations, audits, reviews and oversight of County contracts, programs, projects, abuse, waste and mismanagement as well as County-funded contracts, programs and projects; and (3) the Office of the Inspector General be empowered to provide inspector general services to other governmental entities and municipalities upon the approval of a request to provide such services by a majority of the Board of County Commissioners.

(Res. No. R-683-20, 11-3-2020)

Sec. 2-1076. - Office of the Inspector General.

- (a) *Created and established.* There is hereby created and established the Office of Miami-Dade County Inspector General. The Inspector General shall head the Office. The organization and administration of the Office of the Inspector General shall be sufficiently independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General.
- (b) *Minimum Qualifications, Appointment and Term of Office.*
  - (1) *Minimum qualifications.* The Inspector General shall be a person who:
    - (a) Has at least ten (10) years of experience in any one, or combination of, the following fields:
      - (i) as a Federal, State or local Law Enforcement Officer;
      - (ii) as a Federal or State court judge;
      - (iii) as a Federal, State or local government attorney;
      - (iv) progressive supervisory experience in an investigative public agency similar to an inspector general's office;
    - (b) Has managed and completed complex investigations involving allegations of fraud, theft, deception and conspiracy;
    - (c) Has demonstrated the ability to work with local, state and federal law enforcement agencies and the judiciary; and
    - (d) Has a four-year degree from an accredited institution of higher learning.
  - (2) *Appointment.* The Inspector General shall be appointed by the Ad Hoc Inspector General Selection Committee ("Selection Committee"), except that before any appointment shall become effective, the appointment must be approved by a majority of the whole number of members of the Board of County Commissioners at the next regularly scheduled County Commission meeting after the appointment. In the event that the appointment is disapproved by the County Commission, the appointment shall become null and void, and the Selection Committee shall make a new appointment, which shall likewise be submitted for approval by the County Commission. The Selection Committee shall be composed of five members selected as follows:
    - (a) The State Attorney of the Eleventh Judicial Circuit for Miami-Dade County;
    - (b) The Public Defender of the Eleventh Judicial Circuit for Miami-Dade County;
    - (c) The Chairperson of the Miami-Dade Commission on Ethics and Public Trust;
    - (d) The President of the Miami-Dade Police Chief's Association; and
    - (e) The Special Agent in charge of the Miami Field Office of the Florida Department of Law Enforcement.

The members of the Selection Committee shall elect a chairperson who shall serve as chairperson until the Inspector General is appointed. The Selection Committee shall select the Inspector General from a list of qualified candidates submitted by the Miami-Dade County Employee Relations Department.

(3) *Term.* The Inspector General shall be appointed for a term of four (4) years. In case of a vacancy in the position of Inspector General, the Chairperson of the Board of County Commissioners may appoint the deputy inspector general, assistant inspector general, or other Inspector General's office management personnel as interim Inspector General until such time as a successor Inspector General is appointed in the same manner as described in subsection (b)(2) above. The Commission may by majority vote of members present disapprove of the interim appointment made by the Chairperson at the next regularly scheduled County Commission meeting after the appointment. In the event such appointment shall be disapproved by the County Commission, the appointment shall become null and void and, prior to the next regularly scheduled Commission meeting, the Chairperson shall make a new appointment which shall likewise be subject to disapproval as provided in this subsection (3). Any successor appointment made by the Selection Committee as provided in subsection (b)(2) shall be for the full four-year term.

Upon expiration of the term, the Board of County Commissioners may by majority vote of members present reappoint the Inspector General to another term. In lieu of reappointment, the Board of County Commissioners may reconvene the Selection Committee to appoint the new Inspector General in the same manner as described in subsection (b)(2). The incumbent Inspector General may submit his or her name as a candidate to be considered for selection and appointment.

(4) *Staffing of Selection Committee* The Miami-Dade County Employee Relations Department shall provide staffing to the Selection Committee and as necessary will advertise the acceptance of resumes for the position of Inspector General and shall provide the Selection Committee with a list of qualified candidates. The County Employee Relations Department shall also be responsible for ensuring that background checks are conducted on the slate of candidates selected for interview by the Selection Committee. The County Employee Relations Department may refer the background checks to another agency or department. The results of the background checks shall be provided to the Selection Committee prior to the interview of candidates.

(c) *Contract.* The Director of the Employee Relations Department shall, in consultation with the County Attorney, negotiate a contract of employment with the Inspector General, except that before any contract shall become effective, the contract must be approved by a majority of Commissioners present at a regularly scheduled Commission meeting.

(d) *Functions, authority and powers.*

- (1) The Office shall have the authority to make investigations of county affairs and the power to review past, present and proposed County and Public Health Trust programs, accounts, records, contracts and transactions.
- (2) The Office shall have the power to require reports from the Mayor, County Commissioners, Manager, County agencies and instrumentalities. County officers and employees and the Public Health Trust and its officers and employees regarding any matter within the jurisdiction of the Inspector General.
- (3) The Office shall have the power to subpoena witnesses, administer oaths and require the production of records. In the case of a refusal to obey a subpoena issued to any person, the Inspector General may make application to any circuit court of this State which shall have jurisdiction to order the witness to appear before the Inspector General and to produce evidence if so ordered, or to give testimony touching on the matter in question. Prior to issuing a subpoena, the Inspector General shall notify the State Attorney and the U.S. Attorney for the Southern District of Florida. The Inspector General shall not interfere with any ongoing criminal investigation of the State Attorney or the U.S. Attorney for the Southern District of Florida where the State Attorney or the U.S. Attorney for the Southern District of Florida has explicitly notified the Inspector General in writing that the Inspector General's investigation is interfering with an ongoing criminal investigation;
- (4) The Office shall have the power to report and/or recommend to the Board of County Commissioners whether a particular project, program, contract or transaction is or was necessary and, if deemed necessary, whether the method used for implementing the project or program is or was efficient both financially and operationally. Any review of a proposed project or program shall be performed in such a manner as to assist the Board of County Commissioners in determining whether the project or program is the most feasible solution to a particular need or problem. Monitoring of an existing project or program may include reporting whether the project is on time, within budget and in conformity with plans, specifications and applicable law;
- (5) The Office shall have the power to analyze the need for, and the reasonableness of, proposed change orders. The Inspector General shall also be authorized to conduct any reviews audits, inspections, investigations or analyses relating to departments, offices, boards, activities, programs and agencies of the County and the Public Health Trust;
- (6) The Inspector General may, on a random basis, perform audits, inspections and reviews of all County contracts. The cost of random audits, inspections and reviews shall, except as provided in (a)—(o) in this subsection (6) be incorporated into the contract price of all contracts and shall be one quarter (1/4) of one (1) percent of the contract price (hereinafter "IG contract fee").

The IG contract fee shall not apply to the following contracts:

- (a) IPSIG contracts;
- (b) Contracts for legal services;
- (c) Contracts for financial advisory services; Auditing
- (d) Auditing contracts;
- (e) Facility rentals and lease agreements;
- (f) Concessions and other rental agreements;
- (g) Insurance contracts;
- (h) Revenue-generating contracts;
- (i) Contracts where an IPSIG is assigned at the time the contract is approved by the Commission;
- (j) Professional service agreements under one thousand dollars (\$1,000.00);
- (k) Management agreements;
- (l) Small purchase orders as defined in Administrative Order 3-2;
- (m) Federal, state and local government-funded grants;
- (n) Interlocal agreements; and
- (o) Grant Agreements granting not-for-profit organizations Building Better Communities General Obligation Bond Program funds.

Notwithstanding the foregoing, the Commission may by resolution specifically authorize the inclusion of the IG contract fee in any contract. Nothing contained in this Subsection (c)(6) shall in any way limit the powers of the Inspector General provided for in this Section to perform audits, inspections, reviews and investigations on all county contracts including, but not limited to, those contracts specifically exempted from the IG contract fee.

- (7) Where the Inspector General detects corruption or fraud, he or she shall notify the appropriate law enforcement agencies. Subsequent to notifying the appropriate law enforcement agency, the Inspector General may assist the law enforcement agency in concluding the investigation. When the Inspector General detects a violation of one (1) of the ordinances within the jurisdiction of the Ethics Commission, he or she may file a complaint with the Ethics Commission or refer the matter to the Advocate;
- (8) The Inspector General shall have the power to audit, investigate, monitor, oversee, inspect and review the operations, activities and performance and procurement process including, but not limited to, project design, establishment of bid specifications, bid submittals, activities of the contractor, its officers, agenda and employees, lobbyists, County staff and elected officials in order to ensure compliance with contract specifications and detect corruption and fraud.

- (9) The Inspector General shall have the power to review and investigate any citizen's complaints regarding County or Public Health Trust projects, programs, contracts or transactions.
- (10) The Inspector General may exercise any of the powers contained in Section 2-1076 upon his or her own initiative.
- (11) The Inspector General shall be notified in writing prior to any meeting of a selection or negotiation committee where any matter relating to the procurement of goods or services by the County is to be discussed. The notice required by this subsection (11) shall be given to the Inspector General as soon as possible after a meeting has been scheduled, but in no event later than twenty-four (24) hours prior to the scheduled meeting. The Inspector General may, at his or her discretion, attend all duly noticed County meetings relating to the procurement of goods or services as provided herein, and, in addition to the exercise of all powers conferred by Section 2-1076, may pose questions and raise concerns consistent with the functions, authority and powers of the Inspector General. An audio tape recorder shall be utilized to record all selection and negotiation committee meetings.
- (12) The Inspector General shall have the authority to retain and coordinate the services of Independent Private Sector Inspectors General (IPSIG) or other professional services, as required, when in the Inspector General's discretion he or she concludes that such services are needed to perform the duties and functions enumerated in subsection (d) herein.

(e) *Physical facilities and staff.*

- 1. The County shall provide the Office of the Inspector General with appropriately located office space and sufficient physical facilities together with necessary office supplies, equipment and furnishings to enable the Office to perform its functions.
- 2. The Inspector General shall have, subject to budgetary allocation by the Board of County Commissioners, the power to appoint, employ, and remove such assistants, employees and personnel and establish personnel procedures as deemed necessary for the efficient and effective administration of the activities of the Office.

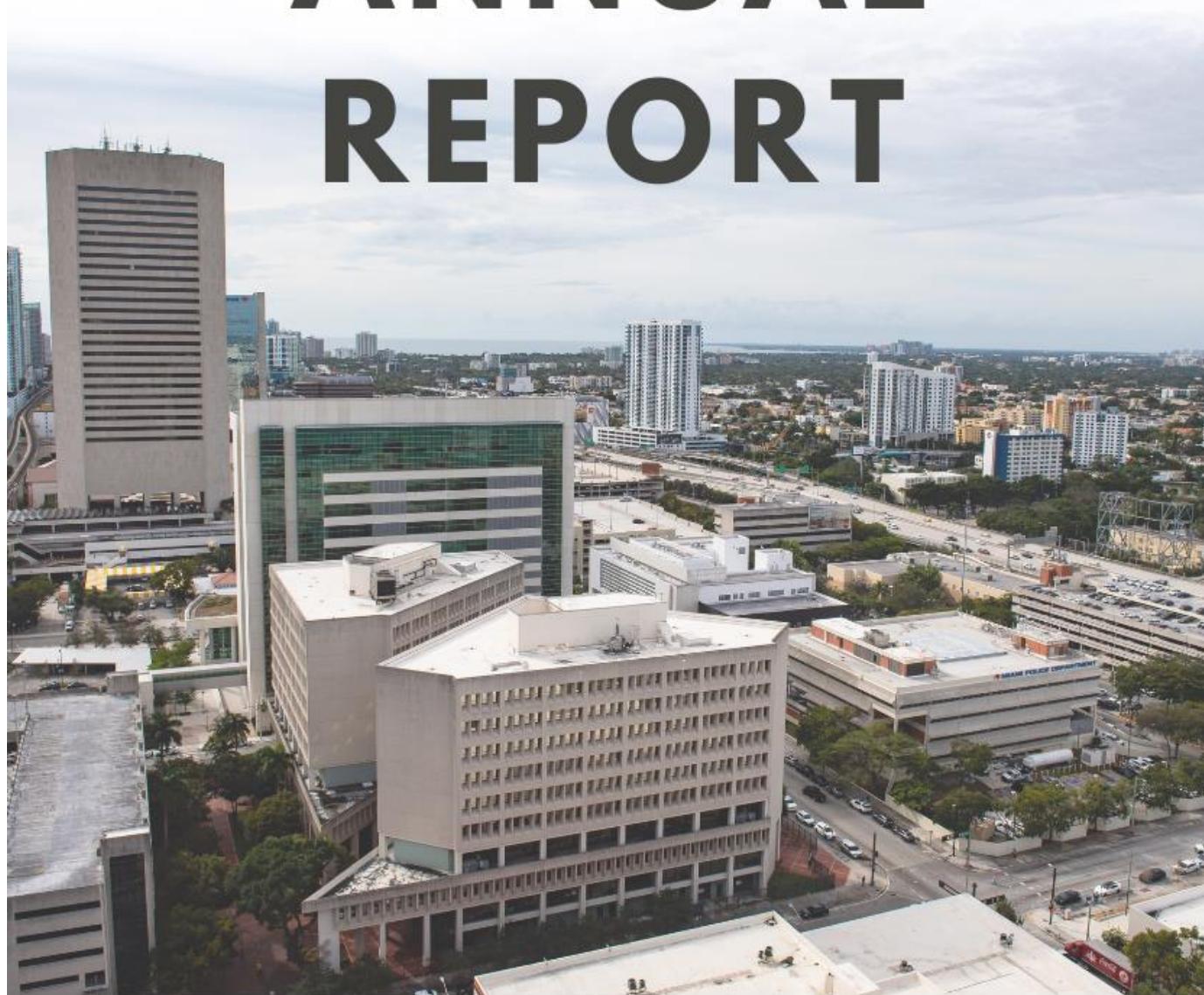
(f) *Procedure for finalization of reports and recommendations which make findings as to the person or entity being reviewed or inspected.* Notwithstanding any other provision of this Code, whenever the Inspector General concludes a report or recommendation which contains findings as to the person or entity being reported on or who is the subject of the recommendation, the Inspector General shall provide the affected person or entity a copy of the report or recommendation and such person or entity shall have 10 working days to submit a written explanation or rebuttal of the findings before the report or recommendation is finalized, and such timely submitted written explanation or rebuttal shall be attached to the finalized report

or recommendation. The requirements of this subsection (f) shall not apply when the Inspector General, in conjunction with the State Attorney, determines that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.

- (g) *Reporting.* The Inspector General shall annually prepare and submit to the Mayor and Board of County Commissioners a written report concerning the work and activities of the Office including, but not limited to, statistical information regarding the disposition of closed investigations, audits and other reviews.
- (h) *Removal.* The Inspector General may be removed from office upon the affirmative vote of two-thirds (⅔) of the whole number of members of the Board of County Commissioners.
- (i) *Abolition of the Office.* The Office of Inspector General shall only be abolished upon the affirmative vote of two-thirds (⅔) of the whole number of members of the Board of County Commissioners.
- (j) *Retention of current Inspector General.* Notwithstanding any provision to the contrary, the incumbent Inspector General, Christopher R. Mazzella, shall serve a four-year term of office commencing on December 20, 2005, as provided in the Memorandum of Understanding approved by Resolution No. R-1394-05, and shall not be subject to the appointment process provided for in Section 2-1076(b)(2).

(Ord. No. 97-215, § 1, 12-16-97; Ord. No. 99-63, § 1, 6-8-99; Ord. No. 99-149, § 1, 10-19-99; Ord. No. 00-105, § 1, 7-25-00; Ord. No. 01-114, § 1, 7-10-01; Ord. No. 05-51, § 1, 3-1-05; Ord. No. 06-88, § 2, 6-6-06; Ord. No. 07-165, § 1, 11-6-07)

# 2024 ANNUAL REPORT



**MIAMI-DADE COUNTY**

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**OFFICE OF THE  
INSPECTOR GENERAL**



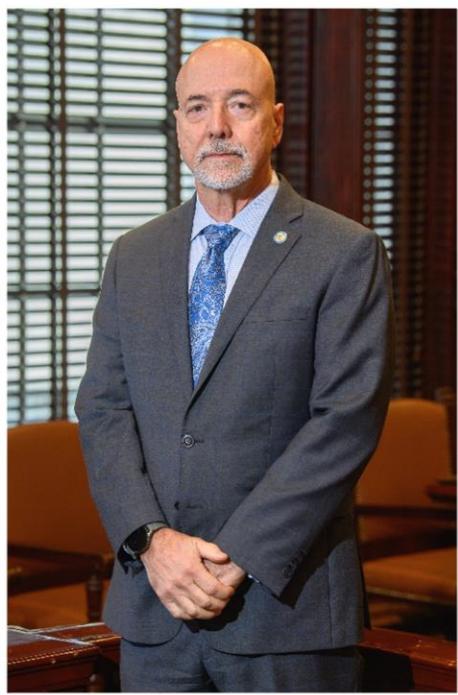
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FELIX JIMENEZ  
INSPECTOR GENERAL

OFFICE OF INSPECTOR GENERAL  
601 NW 1st Court  
Transit Village South Tower  
22nd Floor  
Miami, Florida 33136  
TELEPHONE: (305) 375-1946  
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## MESSAGE FROM YOUR INSPECTOR GENERAL



As the Inspector General for Miami-Dade County, I am pleased to present our 2024 Annual Report. This report highlights the continued efforts and accomplishments of our office in promoting accountability, transparency, and integrity within the operations of Miami-Dade County government.

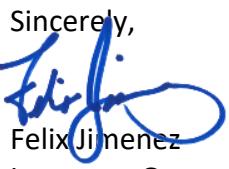
Throughout the past year, the Miami-Dade County Office of Inspector General (OIG) has remained committed to its mission of investigating and preventing misconduct, fraud, waste, and abuse through the independent oversight of County operations and programs. Our office has carried out thorough audits, investigations, and reviews of various county operations and programs to help ensure that taxpayer funds are used effectively.

Notably, we have identified areas of improvement and helped implement measures that will strengthen oversight and promote good governance. Through our

oversight work we have not only uncovered instances of inefficiency and corruption but have also facilitated reforms to prevent such issues from recurring. Our commitment to public service and our role in safeguarding the trust of the community remains steadfast.

This report outlines the key findings of our work in 2024, including our investigative outcomes, audit and contract oversight reports, and recommendations. While challenges remain as we enter an era of newly elected constitutional officers and a restructuring of the county's budget, the OIG will continue to work diligently to foster a culture of efficient and responsible management.

As always, we remain dedicated to our mission and look forward to another year of serving the public with transparency and accountability. I invite you to read through the pages of this report to gain insight into our efforts and successes in ensuring that the public's interests are always prioritized.

Sincerely,  
  
Felix Jimenez  
Inspector General

# ABOUT THE OIG

Autonomous and independent, the Miami-Dade County Office of the Inspector General (OIG) was created by the Board of County Commissioners, and now codified in the County's Home Rule Charter, to serve as a watchdog over County practices. Through three distinct yet overlapping functions – audits, investigations, and contract oversight – the OIG investigates fraud, waste, and abuse, rendering findings based on facts and evidence.

## MISSION

To detect, investigate, and prevent fraud, waste, mismanagement, misconduct, and abuse of power through independent oversight of County affairs, and seek appropriate remedies to recover public monies.

## VISION

To be recognized as the premier agency in holding Miami-Dade County government accountable, ensuring it continues to provide excellence every day.



## VALUES

### Integrity

We govern ourselves honestly and ethically.

### Impartiality

We conduct our work objectively and independently.

### Professionalism

We maintain a staff of diverse and highly skilled professionals.

### Accountability

We take responsibility for providing thorough and fair findings and recommendations.

# TABLE OF CONTENTS

I. THE OIG EXECUTIVE TEAM .....	3
II. OIG BEST PRACTICES & COMMUNITY OUTREACH .....	4
III. OPERATING BUDGET .....	10
IV. COMPLAINTS & DISPOSITION OF COMPLAINTS .....	12
V. INVESTIGATIONS UNIT .....	13
A. ARRESTS, PROSECUTIONS, AND SENTENCINGS .....	14
B. ADMINISTRATIVE INVESTIGATIONS OF COUNTY PERSONNEL .....	16
C. OTHER INVESTIGATIONS & REVIEWS .....	18
VI. AUDIT UNIT .....	22
A. THE OIG'S ON-GOING REVIEW OF POOL CONTRACTS .....	23
B. OTHER AUDITS, INSPECTIONS & REVIEWS .....	27
VII. CONTRACT OVERSIGHT .....	30
A. PROVIDING OVERSIGHT VALUE TO OUR MOU DEPARTMENTS & MONITORING CAPITAL IMPROVEMENT PROGRAMS .....	31
B. CRIMINAL JUSTICE & THE COURTS .....	41
C. OVERSIGHT ACTIVITIES IN OTHER AREAS .....	43
D. MEETINGS AT A GLANCE .....	44
E. EDUCATIONAL OUTREACH .....	45
VIII. SAVINGS, FINANCIAL RECOVERIES, AND OTHER PERFORMANCE METRICS .....	46
IX. APPENDIX: CODE OF MIAMI-DADE COUNTY Sec. 2-1076 OFFICE OF THE INSPECTOR GENERAL .....	47

## I. THE OIG EXECUTIVE TEAM



*(left to right) Hector Ortiz, Marie Perikles, Felix Jimenez, James Schlotzhauer and Patra Liu*

Inspector General Felix Jimenez is the head of the organization. His Executive Team includes Deputy Inspector General/General Counsel Patra Liu, Assistant Inspector General for Investigations Hector Ortiz, Deputy General Counsel Marie Perikles, and Director of Data Analytics James Schlotzhauer.

Assistant Inspector General for Investigations Hector Ortiz leads the Investigations Unit, which consists of three squads of experienced Special Agents supported by a team of skilled Investigative Analysts. When investigations of fraud, waste, and abuse of authority reveal criminal wrongdoing, the Assistant Inspector General for Investigations coordinates with state and federal criminal prosecutors to shepherd OIG cases to a successful legal resolution.

Ms. Liu and Deputy General Counsel Marie Perikles manage the Legal Unit, which includes four additional attorneys. The Legal Unit provides continuous support to all OIG activities from the moment a complaint is received to case closure, which oftentimes involves the issuance of public reports and memoranda. OIG attorneys provide counsel on jurisdictional questions and help assess the strengths and weaknesses of OIG cases for potential civil, administrative, or criminal

implications. They also review all subpoenas issued by the Inspector General and all public reports prior to release.

Ms. Liu also oversees the OIG's Contract Oversight and Audit Units. Four Contract Oversight Specialists are deployed countywide. Their work includes active monitoring and random inspections of contracting and construction activities to ensure fairness in the procurement process and compliance with contract specifications. The Audit Unit consists of a team of certified professionals with a wide range of government and private sector experience. The Audit Unit frequently coordinates with the Investigations Unit and/or Contract Oversight Unit. All three units work together to advance the mission of the Office.

As the Director of Data Analytics, James Schlotzhauer has the primary responsibility to ensure the alignment, development, and integration of data analytics, business intelligence, and artificial intelligence necessary to support the mission, vision, strategies, objectives, and goals of the OIG. Mr. Schlotzhauer organizes, assembles and supports resources necessary to address the current and future analytical needs of the OIG.

## II. OIG BEST PRACTICES & COMMUNITY OUTREACH

### U.S. State Department's International Visitor Leadership Program



Inspector General Felix Jimenez and OIG Contract Oversight Specialist Dr. Terry Murphy hosted a successful exchange with international delegates who were invited to the U.S. under the auspices of the State Department's International Visitor Leadership Program arranged by World Learning in coordination with Global Ties Miami. A group of 17 visitors from Benin, Cabo Verde, Cote d'Ivoire, Guinea, Republic of the Congo, Senegal, Sierra Leone, South Africa, Togo, Tunisia, Haiti, and Zimbabwe visited the OIG and explored the crucial roles played by independent oversight agencies in reporting fraud, waste, abuse, and mismanagement to advance transparency and accountability.

The experience of IG Jimenez, a former public corruption investigator, and Dr. Murphy, a professor of Public Administration, provided valuable insights into the workings of an effective watchdog entity.





**Miami-Dade County Strategic Procurement Department**  
111 NW 1st Street, Suite 1300  
Miami, Florida 33128  
[miamidade.gov/procurement](http://miamidade.gov/procurement)  
305-375-5732

**MIAMI-DADE COUNTY**

**5<sup>th</sup> Annual Procurement EXPO**

**FREE ADMISSION AND OPEN TO PUBLIC**

**Hosted by:**  
Office of the Mayor Daniella Levine Cava & Miami-Dade County Strategic Procurement Department

**Thursday September 12, 2024**

**10:00am - 2:00pm**

**Miami-Dade Public Library**  
101 W. Flagler Street, Miami, FL 33128

**REGISTER AND RSVP FOR THIS EVENT AT**  
[miamidade.gov/ProcurementExpo](http://miamidade.gov/ProcurementExpo)

To request materials in an accessible format, sign language interpreters, and/or any accommodation to participate in any County sponsored program or meeting, please contact Mariele Massarotti at [mariele.massarotti@miamidade.gov](mailto:mariele.massarotti@miamidade.gov) or 305-375-3088 five days in advance to initiate your request. TTY users may also call 711 (Florida Relay Service).

**ATTEND AND LEARN ABOUT:**

- ✓ Vendor registration
- ✓ Contracting Opportunities with County departments, municipalities, colleges and nonprofit organizations
- ✓ Small business enterprise certifications
- ✓ Access to capital
- ✓ And more...

**Public Library System**

## Vendor Outreach

On September 12, 2024, the Office of the Inspector General's Contract Oversight Specialists and Assistant Legal Counsels participated in the 5<sup>th</sup> Annual Procurement EXPO sponsored by the Miami-Dade County Strategic Procurement Department (SPD). OIG personnel were available throughout the day to introduce county vendors and potential new vendors to the procurement oversight role of the OIG and to answer questions from the vendor community. In 2024, there were approximately 52 exhibitors and 652 attendees! This was the OIG's fifth appearance at the EXPO—having participated since its inception.

The OIG looks forward to participating in future SPD forums.



(left to right) Contract Oversight Specialist Alfonso Ledo, Assistant Legal Counsel Melissa Sandness and Contract Oversight Specialist Alex Rodriguez

## Ethical Governance Day



Annually, the Miami-Dade County Commission on Ethics and Public Trust (COE) hosts a countywide event at all public high schools. Ethical Governance Day relies on an army of volunteers to speak to senior high school students about the importance of good government and public service.

On October 23, 2024, Inspector General Felix Jimenez and Assistant Inspector General for Investigations Hector Ortiz

volunteered for Ethical Governance Day by speaking to students at Miami Senior High School and Hialeah Miami Lakes Senior High School. They were joined by COE Commissioner Nelson Bellido. They spoke to senior high school students about celebrating the right to vote—2024's theme—and the roles of the Miami-Dade County OIG and COE in helping foster good governance in our public institutions. OIG representatives have been volunteering for this event for over a decade. We look forward to the opportunity to instill public service values among the County's teenagers and young adults.



## OIG Presents at the American Society for Public Administration South Florida 18th Annual Best Practices Conference



(left to right) Contract Oversight Specialist Dr. Terence Murphy, Investigative Analyst Supervisor Kimberly D. Samuel, Assistant Inspector General for Investigations Hector Ortiz and Inspector General Felix Jimenez

The OIG was on hand at the American Society for Public Administration (ASPA) South Florida Chapter's Best Practices Conference in February 2024. Inspector General Felix Jimenez, Assistant Inspector General for Investigations Hector Ortiz, and Investigative Analyst Supervisor Kimberly Samuel served on a panel moderated by OIG Contract Oversight Specialist Terry Murphy—an ASPA National Council Board Member. The session entitled "Standing Watch: Accountability and the Role of the Inspector General" provided an overview of the functions and operations of the OIG and highlighted several OIG public corruption investigations in recent years. Following the presentation, the panelists responded to numerous questions from the audience pertaining to the qualifications of OIG personnel, the jurisdiction of the agency, and the agency's independence from political interference.

ASPA's mission is to advance excellence in public service and is the leading professional membership association for public servants. The audience for the conference primarily consisted of individuals employed by government, non-profits, and academia. The conference was also attended by college students pursuing degrees in Public Administration. The 2024 conference theme *XYZ: Public Service Across Generations* focused on technology, ethics, multigenerational wellbeing, public relations, and workforce development.

## Take Your Child to Work Day



Take Your Child to Work Day is a national day that gives children a glimpse into the working world, shows them the value of their education, and provides an opportunity to share how they envision the future. The 2024 theme “Inspire 2 Aspire” aimed to instill a mindset that children can choose their own future. On April 25, 2024, the children of OIG staff spent a day in our office as *“Honorary Inspectors General”* exploring different career opportunities in investigations, auditing, contract oversight, and the

law. OIG Auditor Cristin Revilla looks forward to welcoming our children every year and plans an exciting day for them and our staff. We look forward to seeing them come back each year with enthusiasm and curiosity.

## First Aid, CPR, and AED Training



The OIG recognizes the importance of being equipped with life-saving skills as a vital contribution to the safety and security of all while upholding the values of care, responsibility, and preparedness. In 2024, Risk Management Safety Officer Frederick Williams facilitated an all-day training certification course for OIG staff, which included instruction in cardiopulmonary resuscitation (CPR), automated external defibrillator (AED), and standard first aid.

# MIAMI TODAY

WEEK OF THURSDAY, APRIL 11, 2024

WWW.MIAMITODAYNEWS.COM

On April 11, 2024, Miami Today featured Inspector General Felix Jimenez in an article highlighting his public service career in Miami-Dade County.

A copy of the article can be found at:  
<https://www.miamitodaynews.com/2024/04/09/felix-jimenez-inspector-general-works-to-deter-county-fraud-waste-abuse/>

## Inspector General oversees diverse team to deter county fraud, waste, and abuse

The comprehensive article, which included an interview, also featured the following profile: "For decades, Felix Jimenez has dedicated his career to ensuring the integrity and accountability of Miami's government institutions. As the Inspector General for the Miami-Dade County Office of the Inspector General (OIG) since February 2009, he has spent 15 years overseeing the efforts of investigators, auditors, lawyers and contract specialists who work together to detect and deter fraud, waste and abuse within county government. Before joining the office, Mr. Jimenez was in the Miami-Dade Police Department for 28 years, when he worked as a supervisor in the Homicide Bureau, participated in over 500 death investigations, and was directly involved in several high-profile cases. He also led the department's Centact-26 squad investigating homicides involving drug trafficking organizations. Mr. Jimenez was later tasked with developing the department's Public Corruption Investigations Unit, where he would go



on to supervise investigations involving government employees, law enforcement officers, contractors and elected officials. He has also taught at law enforcement agencies throughout the United States, including the South Florida Metropolitan Police Institute and the FBI Academy, in the areas of public corruption and violent crime investigation.

Mr. Jimenez's involvement in state and federal prosecutions has not only helped to root out corruption from government but has also raised awareness about the importance of transparency and accountability in institutions.

Born in Cuba, Mr. Jimenez moved to Miami at age 3 after his parents fled the Castro regime. When not working, he enjoys spending time with his wife of 42 years, four children and 11 grandchildren, and numerous hobbies from beekeeping to scuba diving."

### III. OPERATING BUDGET

The OIG supports its commitment that we shall be productive and cost effective, being careful to continue doing our part to spend frugally and to not waste economic and environmental resources. Annually, we collaborate with the County's Office of Management and Budget to account for the prior fiscal year's actual expenditures, current year projections, and develop the OIG's prospective proposed budget.

The OIG is funded by three distinct sources. This includes the OIG's proprietary fees assessed on County contracts, direct payments collected through Memorandums of Understanding entered into with various County departments where we have committed substantial resources, and General Funds allocated through the County's budget process. The availability of carryover (higher than expected returns on IG proprietary fees and unspent accumulated savings) also offsets the OIG's need for General Fund dollars.

The chart below shows the OIG's financial summary and comes directly from the County's Fiscal Year 2024-2025 Adopted Budget:

#### OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Adopted FY 24-25	(dollars in thousands)	Total Funding Budget FY 23-24	Total Positions Budget FY 23-24	Total Positions Adopted FY 24-25
<b>Revenue Summary</b>								
General Fund Countywide	1,622	1,141	3,633	1,850	Expenditure By Program			
Carryover	1,795	1,449	322	2,216	Strategic Area: General Government			
Departmental Oversight (MOUs)	1,032	601	807	782	Inspector General	8,772	9,008	42
Fees and Charges	4,547	5,259	4,000	4,100	Total Operating Expenditures	8,772	9,008	42
Interest Earnings	0	147	0	50				
Miscellaneous Revenues	23	1	10	10				
Total Revenues	9,019	8,598	8,772	9,008				
<b>Operating Expenditures Summary</b>								
Salary	5,282	5,463	6,168	6,249				
Fringe Benefits	1,680	1,733	2,189	2,320				
Court Costs	0	18	2	10				
Contractual Services	37	6	4	4				
Other Operating	126	157	248	255				
Charges for County Services	57	53	86	87				
Capital	44	55	75	83				
Total Operating Expenditures	7,226	7,485	8,772	9,008				
<b>Non-Operating Expenditures Summary</b>								
Transfers	0	0	0	0				
Distribution of Funds In Trust	0	0	0	0				
Debt Service	0	0	0	0				
Depreciation, Amortizations and Depletion	0	0	0	0				
Reserve	0	0	0	0				
Total Non-Operating Expenditures	0	0	0	0				

## FY 2024-25 Adopted Budget and Multi-Year Capital Plan

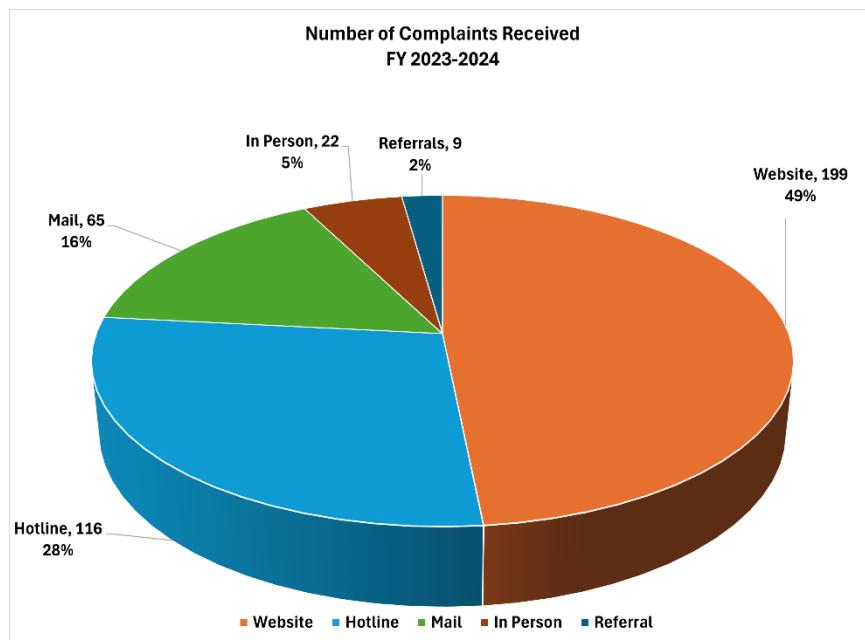
<b>DIVISION: INSPECTOR GENERAL</b>								
The OIG's principal objective is to promote honesty and efficiency in government and to prevent and detect misconduct, fraud and abuse in County programs and contracts. The OIG strives to ensure that taxpayers get a fair and honest accounting of their money and, where possible, seeks appropriate remedies to recover public funds.								
<ul style="list-style-type: none"><li>• Communicates the Office's accomplishments through report distribution, website communication and public awareness initiatives</li><li>• Investigates, audits and inspects programs, projects and contracts to detect and prevent fraud, mismanagement, waste and abuse</li><li>• Provides all professional support to these functions including publicly reporting findings</li><li>• Publicly reports findings and initiates or makes civil, administrative and criminal referrals where necessary</li></ul>								

<b>Strategic Plan Objectives</b>									
<b>Departmental Objectives</b>	<b>Performance Measures</b>	<b>Measure Type</b>	<b>Good Direction</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	
				<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projection</b>	<b>Target</b>	
Promote honesty and efficiency in government	Complaints received*	IN	↔	409	508	450	450	450	
	Percentage of complainants receiving feedback about initial disposition of complaint within 30 days*	OC	↑	96%	95%	100%	95%	95%	
Increase the public's awareness of the OIG's findings by providing easy access to reports and information distributed by the OIG via the Internet	Reports issued*	OP	↔	9	25	10	20	10	
	Advisory memoranda issued*	OP	↔	24	19	15	15	15	
	Contracts/programs audited and reviewed	OP	↔	53	30	35	25	25	

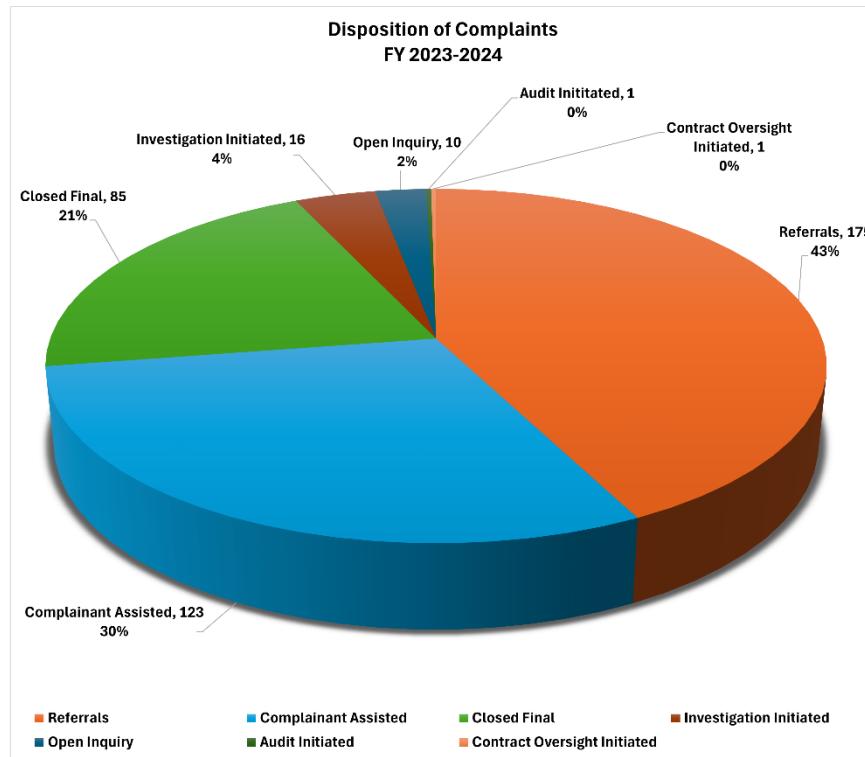
\*FY 2022-23 Actual revised for the FY 2024-25 Adopted Budget due to more up-to-date information

## IV. COMPLAINTS & DISPOSITION OF COMPLAINTS

The OIG received 411 complaints in Fiscal Year 2023-2024. Of these, 199 were made using our website's on-line complaint form, 116 were received through our Hotline, 65 by mail, 22 were received from individuals who came to the office and met with an investigator and nine were referrals.



The majority of the complaints received, 51% were assisted by our office, the complaint warranted no further action, and/or were closed. 6% of complaints resulted in Preliminary Inquiries or Investigations, an Audit or Contract Oversight initiated. Of the complaints received, 43% were referred to appropriate County departments or other governmental agencies that could directly address the complaints. The OIG requests responses for any action taken on most of the complaints referred to County departments. Those responses are evaluated, and the complaint may be closed, the OIG may seek further clarification or may initiate its own investigation.



## V. INVESTIGATIONS UNIT

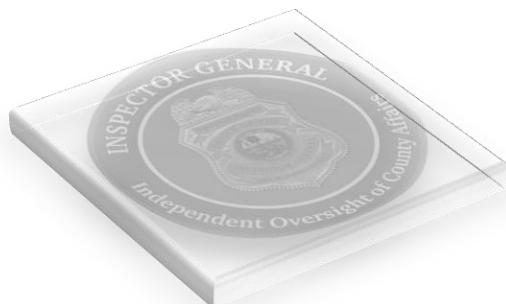
The Investigations Unit works toward accomplishing the OIG's mission by conducting investigations of fraud, waste, abuse, and misconduct related to county programs, operations, contracts, vendors, and county employees. OIG Special Agents have a wide variety of experience including prior employment at law enforcement and regulatory agencies. They are skilled in conducting investigations of white-collar crimes, financial fraud, and public corruption. The Investigations Unit coordinates with the Miami-Dade State Attorney's Office, the United States Attorney's Office, and other local, state, and federal law enforcement agencies to leverage resources and fraud-fighting efforts. The OIG is also a member of the Federal Bureau of Investigation's South Florida Public Corruption Task Force. Our investigations often result in the filing of criminal charges; administrative actions, including the implementation of recommendations suggested by the OIG; and monetary recoveries.

The Analyst Unit directly supports the OIG's investigative activities through intelligence gathering and analytical support. OIG Investigative Analysts are dedicated to maintaining relationships with organizations such as the Florida Department of Law Enforcement, the International Association of Financial Crimes Investigators, and the Financial Institution Security Association.

In addition to investigative support, the Analyst Unit conducts criminal history background checks of advisory board nominees as mandated by the Miami-Dade County Code. The Miami-Dade County Board of County Commissioners has created 96 advisory boards comprised of volunteers nominated by individual commissioners. As part of the appointment process, the OIG Analyst Unit conducts State of Florida criminal history background checks on advisory board nominees. In 2024, 95 criminal history background checks were conducted. The OIG Analyst Unit also manages the OIG Hotline that allows the public, county employees, stakeholders, and others to report suspected corruption, fraud, waste, and abuse.

The Investigations Unit conforms with the Association of Inspectors General (AIG) Principles and Standards for Offices of Inspector General and has demonstrated its adherence to those standards during three Peer Reviews completed by the AIG. In addition, the Investigations Unit also complies with the standards developed for the Florida inspector general community by the Commission for Florida Law Enforcement Accreditation (CFA). The OIG's Investigations Unit has been re-accredited four times since its initial accreditation in July of 2010. The Investigations Unit will undergo both an Accreditation and Peer Review in 2025.

During this past year, the Investigations Unit completed numerous investigations and reviews. The following pages highlight some of the Investigations Unit's notable cases.



## A. ARRESTS, PROSECUTIONS, AND SENTENCINGS

### Conviction of Former Miami-Dade County Commissioner

A Former Miami-Dade County District 11 Commissioner was convicted by a Miami-Dade County jury on charges of corruption following an investigation conducted by the OIG in conjunction with the Miami-Dade State Attorney's Office Public Corruption Unit. The former commissioner who had been suspended pending the trial, was found guilty of one count of Unlawful Compensation (a second-degree felony) and one count of Conspiracy to Commit Unlawful Compensation (a third-degree felony).

Arrested in August 2022, the former commissioner had been facing charges stemming from a scheme to use his official position to benefit himself. The investigation found that after his re-election to the Board of County Commissioners in 2016, the commissioner sponsored a revision to the Code of Miami-Dade County. The draft legislation would have assisted the owners of a supermarket and strip mall battling repeated fines from the County due to the number of cargo containers they could legally maintain on the property.

In the complex scheme, the former commissioner not only took \$15,000 in payments from the supermarket owner but enlisted the strip mall owner's assistance to negotiate factoring financing for the benefit of his personal employer. The OIG investigation found that the former commissioner's employer was having trouble paying its employees, including the commissioner. Although the code revision was withdrawn, the criminal act was completed as the law does "...not require that the exercise of influence or violation of a public duty... for which a pecuniary benefit was given...was accomplished." Section 838.016 Florida Statute. The former commissioner faces potential prison time; sentencing is scheduled in 2025.

### Executive Director of Non-Profit Convicted of Federal Offenses

The OIG assisted the United States Department of Labor, Office of the Inspector General (DOL-OIG) in an investigation into a wire fraud conspiracy to defraud the government of federal workforce program funds administered at the state and local level. CareerSource South Florida (CareerSource), the operating entity in Miami-Dade and Monroe Counties that implements the various workforce development programs, filed a complaint regarding one of its service providers after noting irregularities during routine quality assurance monitoring.

The non-profit organization flagged by CareerSource operated a workforce re-entry program. The non-profit received federal funds from two sources, both of which passed through County-funded programs.

The investigation found a scheme by the organization's executive director and co-defendants to enrich themselves by diverting stolen funds to their personal and corporate bank accounts. The investigation found fraudulent participant files using the personal identifying information of others and fabricated wage records that were created to make it appear that payments were made to program participants employed at specific companies. The companies were owned by the executive director and one of her co-defendants.

The executive director and three co-defendants were indicted on federal charges of Conspiracy to Defraud the United States and Aggravated Identity Theft, all pled guilty. The executive director was sentenced to seven years in federal prison, two co-defendants also were sentenced to at least a year in federal prison and the third co-defendant was sentenced to probation. All were ordered to pay restitution in amounts ranging between \$35,000 and over \$350,000.

## **OIG Coronavirus Aid, Relief, and Economic Security (CARES) Act Task Force Cases**

The OIG participates in the FBI's Miami Area Corruption Task Force and has assisted in the investigation of CARES Act fraud cases committed by Miami-Dade County employees. The Task Force, in addition to the OIG, includes investigators from the U.S. Small Business Administration Office of Inspector General (SBA OIG), the Miami-Dade Sheriff's Office, the Federal Bureau of Investigation (FBI), Miami Field Office, and on some cases have also included the Internal Revenue Service Criminal Investigations Division (IRS-CID).

The CARES Act, enacted in March 2020, provided emergency financial assistance to individuals and eligible small businesses, sole proprietorships, and independent contractors experiencing substantial financial hardships due to the COVID-19 pandemic. Through the CARES Act, the SBA provided several types of loans such as the Economic Injury Disaster Loans (EIDLs), and Paycheck Protection Program (PPP) loans.

To obtain the loans, qualifying businesses were required to submit applications and to provide information about its operations such as the number of its employees, gross revenues, etc. Applicants were required to certify under penalty of perjury that all information in either the EIDL or PPP loan application was true and correct. The following case is the result of the OIG's collaboration with the FBI Task Force and involved the investigation of a Miami-Dade County employee who fraudulently applied for CARES Act funds.

## **Former Corrections Officer Pleads Guilty to CARES Act Fraud**

A former Miami-Dade County Corrections and Rehabilitation Department officer pled guilty to wire fraud in connection with his fraudulent application for an Economic Injury Disaster Loan (EIDL). The corrections officer submitted to the U.S. Small Business Administration (SBA) a false and fraudulent EIDL application claiming to be the 100% owner of a sole proprietorship. As a result of the fraudulent submitted application, the corrections officer received \$150,000 in EIDL proceeds from the SBA.

The corrections officer's fraudulent EIDL application to the SBA grossly overstated the company's gross revenues as \$450,000 for the 12-month period prior to January 31, 2020, and the number of employees allegedly working for the company. The OIG also found that the request and disclosure forms required to be filed by County employees if engaging in outside employment were not filed. The corrections officer, who retired from the County prior to the commencement of the investigation, was prosecuted by the United States Attorney's Office for the Southern District of Florida.

## B. ADMINISTRATIVE INVESTIGATIONS OF COUNTY PERSONNEL

### Outside Employment Activities and Misuse of County Resources by Division Director Results in Updated Policies and Procedures

An OIG investigation based on a confidential complaint revealed that the Benefits Division Director of the Human Resources (HR) Department violated several County policies regarding outside employment and misuse of County personnel and resources to further private personal ventures.

The investigation found that the Benefits Division Director was the owner of two B-12 Store franchises in Palm Beach County. The stores opened for business while HR employees were on a work-from-home status due to COVID-19 pandemic restrictions. The investigation substantiated that the Division Director did, on more than one occasion, work for her personal outside business ventures during County work hours. In addition, the Division Director failed to comply with County policies for requesting and reporting outside employment. The OIG found that the Division Director used County equipment for her personal outside employment business and had a subordinate employee help with her private business and other personal matters.

An allegation that the Division Director improperly modified the insurance election and provided a refund of insurance premiums for a subordinate employee was unfounded. The investigation found the Division Director was authorized to make the modification, however, the required documentation to support those changes was never received by the County or the contractual insurance vendor.

The OIG made several recommendations which have been accepted. HR has made or is in the process of making, the following recommended changes: outside employment request forms will require employees specifically acknowledge certain conditions, such as no outside work to be conducted during County time or with County equipment; issuance of any insurance premium refunds to County employees will not be authorized prior to the receipt of all required documentation; and plan changes or refunds to HR employees will have to be authorized by the HR Division Director and the Department's Director.

An ancillary issue that arose during the investigation led to a proposed change in County policies governing employee responsibilities to report on and off-duty arrests in a timely manner. The OIG's recommendation, which will be presented to the Board of County Commissioners, clarifies and expands who must be notified of an employee's arrest, ensuring the Department is timely aware and can take any necessary personnel actions.

The Division Director was subsequently terminated from County employment.

## County Employee's Felony Conviction Leads to New County HR Background Policies and Procedures

The OIG was contacted by a federal agency requesting confirmation of an individual's employment with Miami-Dade County. In determining the status of the employee, the OIG found the County's procedures relating to intra- and inter-departmental transfers of employees were lacking.

The employee, who was initially hired for an entry-level, part-time position by the Seaport Department (Seaport), had since transferred to the Department of Transportation and Public Works (DTPW) reporting directly to its Chief of Contracts and Procurement. His responsibilities at DTPW included preparing procurement documents and ensuring contract compliance of project documentation from initiation to contract award and implementation.

The OIG discovered that the employee had been the Town Administrator for a city in Broward County until he was arrested for defrauding the city of nearly \$500,000. He pled guilty to multiple counts of Organized Scheme to Defraud and Money Laundering and was sentenced to 12 years in State prison, followed by 10 years of probation.

Although his criminal history was not a bar to his employment with the Seaport, his responsibilities with DTPW had a nexus to the activity he was convicted of as a public official. As such, he should have been disqualified from the position with DTPW pursuant to Section 2-31(b)(4) of the Code of Miami-Dade County.

The OIG found that the employee had not been forthcoming with the County HR about his previous employment history and ongoing probationary status. In addition, the OIG found that the County had no formal policy or procedure requiring departments to review an employee's criminal history when changing job positions or transferring departments within the County. As a result of the OIG investigation, the County implemented new procedures regarding criminal history background screening and validation/verification of work history before a county employee transfers to another department or assumes a new role within the same department.

The employee was subsequently terminated from County employment.

## Alleged Unlicensed Practice of Law by County Employee

The OIG initiated an investigation based on an anonymous complaint alleging that a former Department of Regulatory and Economic Resources (RER) employee held a position requiring membership in the Florida Bar (Bar) but was not licensed to practice law in the State of Florida. The complaint also alleged that the employee represented RER in legal proceedings and used the suffix "Esq." in correspondence and social media.

The OIG determined that the employee, who had graduated from law school but was not a licensed attorney, did not represent the County in legal proceedings and properly attended administrative hearings that did not require her to be an attorney. Based on the OIG's investigation the Human

Resources Department (HR) removed the erroneous requirement for Bar membership from the position's job description and pay plan details and changed the position's title.

The OIG also learned that prior to the investigation, the employee had received a Cease-and-Desist Affidavit from the Unlicensed Practice of Law section of the Bar, and had stopped using "Esq." in correspondence. The OIG did note that the employee contributed to a misunderstanding of her membership status with the Florida Bar.

The employee has since resigned from her position with Miami-Dade County.

## **Submission of Falsified COVID-19 Test Results**

The OIG received an anonymous complaint alleging that a Miami-Dade Transit bus operator submitted an altered form that reflected she had tested positive for the COVID-19 virus in order to fraudulently obtain up to 80 hours of special Coronavirus sick leave available at the time to all County employees.

The OIG investigation substantiated that the bus operator did, in fact, submit a doctored document to her supervisors, which indicated she had tested positive for the virus on January 27, 2022, when in fact the actual test results from the captioned date reflected she had tested negative for the COVID-19 virus.

The OIG discovered that the bus operator did, in fact, test positive for the virus approximately four days later. She was then entitled to use the special Coronavirus sick leave, instead of taking her own sick leave hours. The bus operator resigned a few days after her initial interview with the OIG.

## **C. OTHER INVESTIGATIONS & REVIEWS**

### **Investigation into MDAD Tenant Found to be Operating in Violation of County Lease Agreement Results in Monitoring and Compliance Improvements**

The OIG initiated an investigation into allegations that a Miami-Dade Aviation Department (MDAD) tenant was not paying the correct amount of opportunity fees. In consideration of the ability to transact business at the airport, tenants and permittees must pay the County an opportunity fee. Under the tenant's agreement, the fee is a percentage of the monthly gross revenues exceeding the monthly rental. Although the investigation focused on the underreporting of gross revenues, the complaint also alleged that the tenant was operating beyond the scope of its lease agreement. The OIG found that MDAD had reviewed the incidents regarding the tenant operating beyond its authority and MDAD had imposed civil fines; although the OIG found that they were still outstanding.

The investigation revealed the tenant's underreporting of gross revenues and failure to pay required fees at the time they were due was ongoing for at least three years. The OIG found the tenant's underreporting of gross revenues was due to its consistent reporting of cash-basis revenues instead of reporting full gross revenues as mandated by the MDAD lease agreement. The tenant and MDAD used the required annual internal audit to determine and reconcile any shortfalls in reported gross revenues

at year-end. The tenant has paid the outstanding opportunity fee balances that totaled over \$124,000, plus interest and penalties.

Although the investigation did not find evidence of fraudulent intent, the tenant's practice is problematic as it subjects MDAD to delayed payment and unnecessary risk of non-payment of past-due opportunity fees. The risk is exacerbated due to the tenant's failure to timely provide the mandated yearly audits, and its expanded footprint at Miami International Airport due to a ten-year lease agreement entered into in 2022. The OIG made several recommendations to MDAD, which were accepted. The recommendations as implemented included a review of leases to improve reporting and payment compliance, an audit of the tenant, and a new and updated process of identifying unpaid fines.

## **Underpayment of Employees and Unauthorized Fees Extracted by an MDAD Contractor**

The OIG initiated an investigation predicated on a referral from the County's Office of Small Business Development. Four employees of a Miami-Dade Aviation Department (MDAD) contractor advised that their employer misclassified their positions to pay them lower wages, and that the company's supervisor required employees to pay a \$100 weekly cash fee to remain employed.

The OIG investigation confirmed that the company misclassified the employees' positions and paid them at a lower rate than those contracted with MDAD. The investigation also found a scheme by the company's supervisor requiring cash payments from employees under threat of termination.

As a result of the OIG investigation, the company reimbursed the payroll underpayments to all affected employees in the amount of \$14,011.90 and terminated the supervisor. In addition, the company reimbursed the affected employees for all unlawfully obtained funds by the fired supervisor in the amount of \$7,300. The OIG brought the matter to the State Attorney's Office, however, due to evidentiary issues prosecution was not feasible.

## **Allegations of Double Billing by an MDAD Contractor**

The OIG initiated an investigation into a Miami-Dade Aviation Department Building Security Systems and Maintenance contractor. The investigation focused on whether the contractor (contractor #1) performed work at MDAD both under its contract and as a subcontractor to another MDAD contractor (contractor #2). The concern was that contractor #1 was billing both MDAD and contractor #2 for the same projects.

The OIG conducted a review of all contracts between the parties and determined that the services they provided function independently. Both contractors have individual contracts with MDAD, and a separate sub-contractual relationship with each other that did not adversely affect MDAD.

To determine whether double billing occurred, the OIG conducted a thorough review of select contractor #1 and contractor #2 projects to determine if MDAD maintained a system of controls to ensure that: 1) the appropriate approvals were being obtained; 2) material and equipment installed were verified and

operational; and 3) vendors were compensated based on contract terms with no duplication of tasks or billing.

The OIG reviewed documentation which contained the MDAD required authorizations, audits, and final approvals for each project. Once the projects were completed, the parties verified that all the hardware and software was installed for each project. The verification documentation was reviewed by the OIG. Upon the completion of the projects, invoices were submitted to MDAD for payment.

Although the OIG reviewed a limited number of projects, the OIG found no evidence of double billing and it appears from MDAD's established internal controls, redundancies, and segregation of duties that contractor #1 was not double-billing MDAD for services. The projects performed by contractor #1 for contractor #2 were outside the scope of the contract with MDAD.

## **MDAD Permittee Alleged to have Misrepresented Information**

The OIG received an anonymous complaint alleging the owner of a Miami-Dade Aviation Department permittee misrepresented the status of the company's permit with MDAD to obtain a permit with the U.S. Department of Agriculture (USDA). The company applied for a permit to conduct business within the cargo section of Miami International Airport (MIA) to conduct live animal transport services. It was also alleged that the company was subletting office space from an MDAD leaseholder, without authorization.

The OIG confirmed the company's permit with MDAD and that it had obtained a permit from the USDA. However, USDA was unable to locate the applications, therefore the representations regarding its permit with MDAD could not be substantiated. The allegation regarding the sublease was also unsubstantiated. The permittee has ceased operations and MDAD has cancelled its permit.

## **Property Conveyances by Former County Commissioner Questioned**

The OIG initiated an investigation predicated on allegations of improper property conveyances by a former Board of County Commissioners (BCC) District Commissioner. The complainant alleged that the former Commissioner used her position to improperly give several County surplus real properties within the district to certain non-profit entities.

Florida Statutes and Implementing Order (IO) 8-4 give the BCC sole authority and broad discretion as to how and to whom it conveys surplus real property. Furthermore, the BCC has the flexibility to convey the property without competitive bids and the authority to waive any required advertisement period. The OIG's review of the property conveyances revealed that nothing was done improperly.

The allegation that the former Commissioner was improperly gifting County surplus properties to friends or business partners in violation of state laws and county policies was unfounded.

## Shipping Weights of County Garbage Residue Questioned

The OIG initiated an investigation after being contacted by the Department of Solid Waste Management (DSWM) Director concerning a discrepancy in the hauling tonnage of “unders,” a residue by-product resulting from the garbage processing system. The discrepancy had a costly financial impact, and DSWM was concerned it may have resulted from the deliberate actions of a party or parties involved in the hauling process.

DSWM requested the OIG review the process of loading and weighing unders at the County’s Resource Recovery Facility (RRF), located in Doral, and transporting said unders to Waste Management’s Okeechobee Landfill for disposal. The OIG’s investigation into the weighing and shipping of unders from the RRF to the Okeechobee Landfill showed that manipulation of truck identification decals and other schemes by drivers, combined with lax weighing protocols, likely contributed to the weight discrepancies, thus resulting in overbilling. The investigation, however, did not reveal sufficient evidence to identify any party as criminally responsible for manipulating the shipping weights of unders.

The OIG found it significant that corrective measures implemented by the company managing the RRF and DSWM, at approximately the same time the investigation began, largely reduced the discrepancies. DSWM and the RRF management company were subsequently able to resolve the billing issues for the periods 2018-2019 and 2019-2020, resulting in the County being credited for the overbilled amounts. The facility has since ceased operations following a destructive fire.



## VI. AUDIT UNIT



The OIG Audit Unit's primary objective is to support the mission of the OIG by conducting audits, inspections and evaluations to detect fraud, waste, and mismanagement. Audit engagements generally conclude with the issuance of a final audit report that provide the OIG's findings, observations, and

recommendations involving the audited subject matter. The final report also includes the auditee's response to those findings and recommendations. When questioned costs, opportunities for savings, and other financial impacts are uncovered, OIG auditors will make targeted recommendations to mitigate identified risks and recover public monies as appropriate. Most importantly, the OIG Audit Unit follows up with the County entities responsible for implementing those recommendations to ensure that appropriate action is taken to address any noted deficiencies and adverse conditions.

Audits performed are derived mostly from complaints received by the OIG or initiated at the direction of the OIG Executive Team when, in the course of other oversight work performed by the OIG, an area of interest is discovered warranting an in-depth audit of the subject. The OIG's audit authority is embedded in Article 9, Section 11 of the Miami-Dade County Home Rule Charter, which empowers the OIG to conduct audits and reviews of County contracts, programs and projects. More specifically, Section 2-1076(d)(6) of the Code of Miami-Dade County enables the OIG to conduct audits of County contracts at random. The Audit Unit also assists other OIG units by providing financial, accounting, or analytical research as needed.

The Audit Unit conforms with the Association of Inspectors General (AIG) Principles and Standards for Offices of Inspector General (Green Book) and the Generally Accepted Government Auditing Standards (GAGAS aka Yellow Book). The AIG conducted its most recent Peer Review of our office in October 2022 to determine compliance with the Green Book and the Yellow Book. The peer review was passed satisfactorily, meeting all relevant qualitative standards for the period under review. Our next peer review is scheduled for Fall of 2025.

The Audit Unit is comprised of a team of experienced individuals with various auditing backgrounds. All members hold the AIG's Certified Inspector General Auditor designation. Additional designations held by Audit Unit members include that of Certified Public Accountant, Certified Fraud Examiner, Certified Internal Auditor, AIG's Certified Inspector/Evaluator, Certified Risk Management Assurance Auditor, Certified Government Auditing Professional, Certified Government Financial Manager, as well as Certified Financial Services Auditor.

Summaries of our reports issued in 2024 as well as some of our on-going audit activities are noted in the following pages.

## A. THE OIG'S ON-GOING REVIEW OF POOL CONTRACTS

One of the main objectives for establishing pool contracts is to make the process for buying regularly accessed items or services simpler and faster to procure. Pool contracts also provide more contracting opportunities to a larger number of firms, and based on the estimated value of the procurement, pools allow for sheltered contracting opportunities to certified small business enterprises (SBEs). Through a solicitation for qualifications, potential contractors, suppliers, and vendors, are screened to develop a pool of qualified firms who will then compete to render goods and/or services, on an as-needed basis. Since 2021, the OIG audited and reported on one of the largest pool contracts established by Miami-Dade County—the Miscellaneous Construction Contracts (MCC) Program. Departments are able to access the MCC's pools to award construction contracts up to \$5 million without having to go before the Board of County Commissioners (Board).

### The MCC Program 7040 and 7360 Plans

The OIG Audit Unit has initiated several audits involving the MCC Program. The MCC Program was historically administered as two separate renewable contracts to competitively bid smaller construction projects. In 2009, the Board, via passage of Ordinance No. 09-101, codified the contracts into a permanent program establishing a procurement vehicle to expedite construction contracting and to further enhance contracting opportunities for certified Small Business Enterprise (SBE) – construction firms. Projects valued up to \$5 million may be procured through the MCC Program.

The MCC Program is comprised of the 7040 Plan and the 7360 Plan. The 7040 Plan is a 100% set-aside pool for SBE construction firms. The 7360 Plan is an open non-restricted pool for all construction firms, which may be used when funding sources prohibit procurement restrictions, such as a sheltered market, or when there are not sufficient firms available in the 7040 Plan. The Office of Small Business Development (SBD), a unit housed in the Mayor's Office, is responsible for promoting and administering the MCC Program. County Code Section 2-8.2.7.01 and Section 10-33.02, as well as Implementing Order 3-53, establish the guidelines and requirements for the overall MCC Program.

The MCC Program works as a pool contract where pre-qualified contractors—whether they are general contractors or trade-specific contractors—bid on construction projects. County departments accessing either the 7040 or 7360 plans solicit bids via Requests for Price Quotes (RPQs). The MCC Program is the primary contracting vehicle to award contracts for new construction, renovations, repairs, and maintenance projects with a maximum value of up to \$5 million. The MCC Program consisted of both emergency and non-emergency projects; all projects are tracked using the County's Capital Improvement Information System (CIIS).

The Emergency Response Team (ERT) Pool is accessed on an emergency basis when there are unforeseen, unanticipated, or urgent construction service needs where the protection of life, health, safety, and welfare of the community or preservation of public property would not be possible using any of the County's standard contracting methods. Once an emergency request has been identified and approved, the department contacts and subsequently awards the project to an ERT Pool contractor in CIIS in accordance with SBD's Contractor Rotational Policy, which requires that departments accessing

the pool to contact and award the emergency project to the next available contractor in the ERT rotation.

For non-emergency projects, both the 7040 and the 7360 plans provide for solicitations up to \$5 million. The RPQ contains an estimated contract value, a work scope, project name and location, contractor requirements, plans, and specifications. The RPQ also includes a bid form and may request that the bidder submit other ancillary pricing and other necessary information. Prior to the issuance of the RPQ, SBD reviews the RPQ for compliance with County guidelines, Florida Statutes, SBE measures, and the required contractor licenses (trade category). Subsequent to SBD's review and approval, SBD creates a bidders list in CIIS. The bidders list, which is thereafter attached to the RPQ, is based on the contract requirements, contractor rotational position, and SBE goals, if applicable.

RPQs issued under the 7040 Plan are not publicly advertised and only SBE firms registered under the 7040 Plan are eligible to bid. The number of SBE contractors solicited for bids is based on the RPQ dollar value. The MCC 7360 Plan is usually accessed when federal funding is involved, when the funding source does not allow for a set-aside, or when a 100% SBE goal is not attainable. These RPQs are advertised publicly and are open to all contractors; however, to be awarded, the contractor has to be registered within the MCC Program.

During 2022, the OIG issued two audit reports that examined Miami-Dade Fire Rescue's and the Housing Department's use of the emergency pool under the MCC Program. This past year, the OIG issued a third report involving the Parks, Recreation, and Open Spaces Department's utilization of the MCC Program (see below). Additionally, the OIG initiated a fourth audit involving the Internal Service Department's utilization of the MCC Program. Fieldwork is currently in progress and an audit report will be issued in 2025.

## Parks, Recreation, and Open Spaces (PROS) Department's Utilization of the County's MCC Program



with the County's Prompt Payment Policy. The audit also evaluated SBD's monitoring for departmental compliance.

The OIG issued a final [audit report](#). The audit focused on PROS's compliance with the solicitation and award processes, its adherence to the ERT rotational policy, its compliance with the MCC Program's change order submission and approval process, and its compliance

The audit resulted in two findings and one observation. Finding 1 addressed the absence of proper documentation in the PROS emergency project files that could have indicated compliance with the ERT rotational policy. While three of the five project files tested did contain a copy of the Capital Improvement Information System (CIIS) rotation list, the awarded contractors were not selected from the top of the list. For the remaining two projects, the CIIS rotation list was not evident. While the inclusion of the CIIS rotation list in the project files is not a requirement of Implementing Order (IO) 3-53, it is the most authoritative document that can demonstrate that the rotational policy was adhered to. The OIG recommended that PROS's procurement staff should consistently maintain proof that the ERT rotational policy was adhered to by contacting the contractors in the order listed on the CIIS rotation list. PROS agreed and responded that saving a copy of the rotation list in the files is a good practice. PROS also advised that it has and will adhere to the ERT rotational policy by contacting the contractors in the order listed on the CIIS rotation list.

Finding 2 addressed PROS's blanket contract procurements and awards. Blanket contracts are established for singular trade, repetitive scopes of work such as fence installation and repairs, court resurfacing, roof repairs, etc. They are typically awarded for \$95,000 and jobs are tasked to the contractor via work orders. These contract awards are competitively awarded by having the contractors bid on line-item components that are then aggregated for bidding comparison among the responding contractors. In one of the five contracts reviewed, OIG auditors found irregularities in the bid evaluation.

One contractor's bid was incomplete in that no sub-totals were provided, and its grand total was approximately off by \$50,000 (\$84,606.00 vs. \$24,044.53). PROS staff completed the mathematical calculations for the vendor to arrive at a bid amount of \$24,044.53. Two months after the award date, 43 of the 54 line items were revised through negotiation and the grand total bid amount was revised to \$23,606. PROS procurement staff explained that the awarded contractor's bid was considered complete since each line item had a unit price listed. As for the lower bid amount after the awarded date, procurement staff stated that the bid was unbalanced, thus staff negotiated for lower unit prices. The OIG believes that an incomplete and unbalanced bid should have been cause to reject the bid in the first place. The OIG recommended that PROS procurement staff comply with both the County's and Program's requirements that require bid forms to be complete and award contracts to the lowest priced, responsive and responsible bidder. Revising bid prices after contract award was not allowed. PROS advised that it will ensure its procurement staff comply with both the IO and RPQ requirements.

Observation 1 addressed PROS' noncompliance with the County's Prompt Payment Policy, which requires payment to SBE contractors be within 14 days of receipt of the invoice on amounts not in dispute for services procured from the 7040 Plan. Over half of the 7040 projects' invoices tested were paid between 15 days and 69 days. The OIG did not test invoice payments under the 7360 Plan, which is an unrestricted pool open to both SBE and non-SBE firms, where the 14-day prompt payment policy does not apply. (Payments to SBE-certified contractors for work procured under the 7360 Plan must be made within 30 days.) The OIG noted PROS's recent improvement in its payment processing, and we are encouraged that this trend will continue.

## OIG Inquiry into the SW 87<sup>th</sup> Avenue Bridge Over Canal C-100 Project

Predicated upon a complaint received by the OIG from the Village of Palmetto Bay containing various allegations related to a controversial bridge project, the OIG conducted a preliminary inquiry and issued a [report](#) into the one allegation involving misuse of the MCC 7360 Plan. Specifically, the complaint alleged that project costs were underestimated to circumvent a formal procurement process—outside of the MCC Program—which would have required contract award by the Board of County Commissioners (Board). Given the OIG’s on-going audit series into the MCC 7040/7360 Program, OIG auditors were uniquely positioned to expedite this review.

The review determined that when advertised, the project’s Request for Price Quote (RPQ) contained a construction estimate of \$3,076,803. An addendum revised quantities in the design plan, which reduced the project’s estimated value from \$3,076,083 to \$2,901,819. A subsequent addendum revised design plans with an increase in the beam sizes, thus increasing the project’s estimated value by approximately \$37,000 to \$2,938,492.

Six firms attended a non-mandatory pre-bid meeting; four bids were received. The lowest base bid was \$4,499,077. The second bid was approximately \$367,000 higher. The other two bids were over the \$5 million maximum allowance. The lowest bid, with the inclusion of the 10% contingency allowance and seven dedicated allowance accounts totaled \$4,992,393.81—just under the \$5 million maximum. Significant delays, attributed to a lawsuit filed by the Village of Palmetto Bay and permit review by the US Army Corps of Engineers (USACE), of almost two years increased the contractor’s prices. Early in the delay, the low bidder was asked by the Department of Transportation and Public Works (DTPW) to extend its bid pricing, which it did. Eighteen months into the delay, given the uncertain timetable for USACE permit approval, the low bidder suggested that price escalation impacts be reviewed only after the permit was approved.

In the subsequent months, the USACE permit was approved, and the low bidder sent a detailed escalation price impact analysis for DTPW’s review. Negotiations between DTPW and the low bidder regarding the escalation impact ensued. Around the same time, DTPW in conjunction with the Office of Small Business Development processed the RPQ for award. A final negotiated price escalation of \$550,000 was agreed to by the parties. Because this change order will increase the total contract value in excess of \$5 million, this change order must be approved by the Board.

The OIG’s review concluded that the procurement process for the SW 87 Avenue Bridge Over Canal C-100 Project was consistent with the procedures contained in and the authority provided by AO 3-39 and IO 3-53. In accordance with these policies, DTPW is in the process of seeking the Board’s approval for the change order. The OIG continues to monitor to ensure that this change order is promptly processed.

## The Equitable Distribution Program

The OIG has initiated several audits on departmental procurement of architectural and engineering (A/E) design services under the County's Equitable Distribution Program (EDP). Miami-Dade County created the EDP to expedite the procurement of A/E services for lower dollar threshold consulting engagements.

The program is structured to equitably distribute projects in all County technical certifications to the program participants through a centralized rotational system. Each firm's position in the technical certification pools is based on their prior contracting opportunities with the County. For the period under review, the EDP may be accessed to obtain A/E services for construction projects with an estimated cost up to \$4 million and for studies up to \$500,000. Recently, effective July 1, 2024, the construction estimate threshold increased to \$7.5 million, while the maximum contract award amount for studies remained at \$500,000.

This past year, the OIG initiated audits into four County departments and their utilization of the EDP. These audits will focus on each department's overall compliance with established EDP guidelines, including but not limited to department special requests, emergency awards, and change orders to extend EDP services. Fieldwork is currently in progress for these four departments. Additional departments will be selected for testing in 2025.

## B. OTHER AUDITS, INSPECTIONS & REVIEWS

### Audit of the Guardianship Program of Dade County's Processes and Procedures used for the Sale of Ward's Real Property

In July 2024, the OIG released an [audit report](#) of all property sales conducted by the Guardianship Program of Dade County (GPDC) for a 5 ½ - year period (October 1, 2017, through March 31, 2023). The genesis of the audit was a series of media reports concerning the GPDC and its sale of the real estate assets of its wards. These media reports raised alarms given the vulnerable population served by GPDC. Since the 1990s, GPDC has been designated a public guardian for individuals residing in Miami-Dade County that are unable to care for themselves having been declared incapacitated by a court of law (i.e., wards of the state). Without a family member or other professional guardian to take care of them, GPDC is the guardian of last resort for our most vulnerable citizens. A small percentage of wards owned real property assets, which may be sold for the benefit of the ward.

Upon circulation of the media reports, the County's District 5 Commissioner, noting the County's \$2.7 million annual funding to GPDC, requested the Inspector General review GPDC's practices and procedures relating to the sale of real property. This request was promptly followed by a formal request from the County Mayor to also launch a review into how GPDC sells the real estate assets of its wards.

OIG auditors evaluated the process used by the GPDC to manage its wards' real property assets, including steps to secure real property and determinations on whether a sale of the property is needed.

While the Florida Administrative Code (FAC), governing legal guardians, imposes factors that should be taken into consideration in determining whether property should be sold, once a decision has been made to sell the real property, neither Florida Statutes nor FAC Rules impose standards that must be followed in how that property is to be offered for sale. For this, the OIG assessed these transactions against the procedures described in GPDC's own internal procedures and guidelines. The objectives of the audit assessed whether:

1. GPDC's procedures for the solicitation and engagement of real estate sales agents, brokers, appraisers, and potential buyers conform to guardianship best practices and any other legal requirements for guardians receiving public funding.
2. The process used by GPDC to manage its wards' real properties, including the appraisal, advertisement, and sale of said properties, is conducted in a manner that befits its role as the court-appointed fiduciary over the incapacitated person and that its management and disposal of its ward's real properties are in accordance with Florida Statute requirements and FAC Rules.
3. The disposal of wards' real properties is conducted in a manner that precludes a conflict of interest with third parties participating in the sales process of the real property.

The report contained a total of four audit findings and 15 recommendations. Underlying these audit findings, the OIG observed a lack of management oversight, as a key supervisory position responsible for supervising the intake and property function, including the direct supervision of the three property coordinators, had been vacant for almost four years.

The first finding addresses the methodology used by GPDC to engage and rotate both appraisers and real estate agents when needed for the sale of real property. GPDC policy mandates appraisers and real estate agents should be rotated from a pre-approved list. That list, provided to the OIG by GPDC at the onset of the audit, consisted of 10 appraisers and 15 real estate agents. Audit fieldwork shows that 84.5% of all property appraisals were performed by three appraisers and 54% of the properties were sold by three real estate agents. Five real estate agents were never engaged to sell any properties, and five real estate agents not on the list were engaged to sell properties.

A second finding addresses the sale of ward property to investors. GPDC policy allows for direct sales, not utilizing the services of a real estate listing agent. These direct sales are permitted under extenuating circumstances, such as insufficient equity to pay a sales commission, hazardous conditions, presence of unauthorized occupants, etc. For the period under review, a total of eight such properties were sold to investors. GPDC maintains a list of 54 named individuals or businesses that comprise a pool of potential buyers for properties. Documentation related to the sale of these eight properties is silent as to how many investors were contacted and how the offers were received and evaluated by GPDC. While the process was verbally explained to the OIG, documentation in GPDC files did not support the stated process.

The third finding discusses the use of real estate agents to sell wards' homes and the agent's listing of properties on the Multiple Listing Service (MLS). Placing a property on the MLS augments the visibility of the property listing. Forty-eight (48) properties were sold using the services of a licensed real estate agent; however, 18 of these properties were not placed on the MLS despite the *Exclusive Right of Sale Listing Agreement* (listing agreement) requiring it. These 18 property sales generated \$216,078 in real estate commissions that were paid to the real estate agents.

The last finding discusses conflicts that are prohibited by statute, administrative code, and/or GPDC's policies and procedures. Actual conflicts concern two GPDC property coordinators. A property coordinator's wife owns and currently lives in a ward's property and a second property coordinator's friend and business partner bought a ward's home. Both property coordinators have since resigned from GPDC. Another conflict involved an organizational conflict by a GPDC Board Member who served as a title/escrow agent for four property sales, thereby representing both sides of the transaction. Last, we found vendor conflicts including a real estate agent who acquired an interest in a ward's home, and a vendor who is married to a GPDC employee.

During the course of conducting this audit, OIG auditors were stationed at the GPDC's office and not only interacted with staff members but also observed the day-to-day operations of the program. Though case management and the care of wards were not part of this audit, the OIG auditors noticed a dedicated staff who work hard to ensure the wards are well taken care of, are visited by case managers, and receive benefits they are entitled to.

The OIG's recommendations were primarily directed to the County's Office of Management and Budget (OMB)—the county department that manages the grant funding to GPDC. OMB implemented our recommendations to update the GPDC's funding agreement. The new funding agreement requires the GPDC to implement the report's recommendations and for OMB to monitor the GPDC's use of the funds provided by Miami-Dade County.

## **Review of Construction Engineering Inspection (CEI) Services Utilized by the Department of Transportation and Public Works (DTPW)**

In January 2024, the OIG issued an [inspection report](#) regarding our review of the potential impact of a proposed resolution mandating lump sum or cost-plus fixed-fee contracts for CEI services. CEI includes project administration, project monitoring, and the inspection of construction work to ensure it is completed in accordance with plans and specifications.

The review focused on DTPW's contracting practices for services. The OIG found that DTPW uses both in-house and external engineering firms to perform CEI work. The review showed that the *Time and Material* method for contracting CEI services provides transparency and control, whereas utilizing the lump sum contracts could potentially lead to reduced services. The OIG concluded that the proposed resolution would limit flexibility in project management and could negatively impact project administration.

While a lump sum contract might have perceived benefits, the OIG's review did not substantiate that it would lead to faster project completion. The proposed resolution has been deferred indefinitely.

## VII. CONTRACT OVERSIGHT

The Contract Oversight Unit (COU) tracks stages of procurement, from pre-bid meetings to contract award, and conducts periodic oversight of certain active contracts to ensure all terms of the agreement are being met. OIG Contract Oversight Specialists will advise County administrators or issue memoranda documenting any observations and recommendations of improper, unsuitable, or non-compliant procurement practices or contract activities. Contract oversight observations can aid in identifying savings or cost avoidance; however, the primary purpose of the COU is to promote integrity, transparency, and accountability in the County's procurement processes and contracting activities.

The duties and responsibilities of the contract oversight function are codified in Section 2-1076 of the Code of Miami-Dade County. Oversight includes reviewing the advertised solicitations and all addenda issued; observation of the evaluation, selection, and negotiation meetings; monitoring of related communications; and tracking the due diligence assessments of participating vendors. The OIG works to ensure that vendors, contractors, and firms interested in doing business with Miami-Dade County compete on a level playing field.

The COU is comprised of a supervisor and three specialists and overseen by the Deputy Inspector General. Contract Oversight Specialists have diverse professional backgrounds including budget and finance, policy and public administration, construction project management, and architecture. All members of the COU have attained the designation of Certified Inspector General Inspector/Evaluator (CIGE) from the Association of Inspectors General.

Input from the COU's contract oversight specialists, whether verbal or in writing, may occur at any step in the process. Contract oversight specialists, exempt from Cone of Silence's restrictions that limit communications once a solicitation has been advertised, are uniquely positioned to consider input from the participating vendors during the bid process. Vendors may contact the OIG to complain about bid specifications or qualifications, process irregularities, or to question selection criterion that appear to provide an unfair advantage to a competitor.

To protect the public's interest throughout the term of a contract, the COU may monitor contract implementation and contractor performance to ensure compliance with the contract's terms and conditions, validate expenditures, and verify that contracted deliverables have been received. For construction contracts, the COU may monitor adherence to specifications, threshold inspections, construction progress, schedule delays, expenses from the contingency allowance account, and change orders. The COU has earned a reputation of providing objective, valuable information that serves to enhance the integrity of the procurement process and contract management.

## A. PROVIDING OVERSIGHT VALUE TO OUR MOU DEPARTMENTS & MONITORING CAPITAL IMPROVEMENT PROGRAMS

Miami-Dade County's Aviation Department (MDAD), Water and Sewer Department (WASD), Department of Transportation and Public Works (DTPW), and the Department of Solid Waste Management (DSWM) have entered into Memorandums of Understanding (MOUs) with the OIG. The following pages highlight some contract oversight activities performed during 2024 relating to these four departments.

### 1. Miami-Dade Aviation Department (MDAD)

In 2000, the Aviation Department became the OIG's first MOU client department. The MOU was predicated on the passage of Board Resolution R-1203-99 that directed the Administration "to provide the necessary resources to the OIG to conduct a thorough investigation and review of existing contracts at [Miami International Airport (MIA)]." The OIG has maintained a fully staffed satellite office at MIA since 2000.



## MIA Central Terminal Redevelopment – Phases 1 & 2

In May 2024, the OIG received two complaints regarding the procurement process to retain architectural and engineering (A/E) services for the Phase 1 redevelopment of the Central Terminal (RFP A23AV02) at Miami International Airport. The scope of work involves infrastructure modernization, improving accessibility, and enhancing security measures. This was a highly competitive procurement of a Professional Services Agreement valued over \$39 million. The complaint's allegations were: 1) the possible inconsistency in a Competitive Selection Committee (CSC) member's rating of proposals, and 2) that the top-ranked proposer may have misrepresented its principal's professional experience to misguide the CSC.

So as not to adversely delay the procurement process for this critical project, the OIG placed a priority on conducting our inquiries into these complaints. For the first complaint, the OIG conducted interviews, reviewed scoresheets, and the audio recording for the one CSC Tier 1 evaluation meeting. The OIG determined that despite candid remarks made by a CSC member, his scores and the overall the CSC evaluation process was consistent with the procedures contained in the project solicitation, as well as the authority provided by Implementing Order (IO) 3-34 and IO 3-39. The OIG did not find any grounds to recommend that the decision of the CSC be revisited.

For the second complaint, the OIG reviewed the background and experience information provided in the subject proposer's response to the procurement solicitation. The OIG conducted interviews and performed independent open-source research on the subject of the complaint and past projects worked on by her. We also obtained MDAD archived project documents from decades ago regarding MIA's original South Terminal Expansion Project as that project was cited as qualifying professional experience. The OIG concluded that neither false nor misleading information was provided in the proposal. The results of the OIG's inquiries into these two complaints were provided to all parties identified in the complaints and to the MDAD Director and Director of the Strategic Procurement Department. The OIG completed its inquiry into these two complaints in a timely manner so as not to delay the procurement process. On October 16, 2024, the BCC adopted Resolution R-924-24 to approve the award of this contract to the top ranked proposer.

When the companion project for MIA Central Terminal Redevelopment – Phase 2 (RFP A24AV02) was advertised the OIG determined it would be prudent to monitor this procurement. Currently, the Phase 2 procurement remains under the Cone of Silence. During 2025, the OIG plans to continue its oversight of this procurement, and ensure that the process remains fair, open, and transparent.

## Baggage Handling System Operations & Maintenance Agreement

Following the award of this contract to John Bean Technologies (JBT), the OIG held meetings with MDAD staff and representatives of JBT to ensure compliance with the minimum staffing requirements contained in the agreement. MDAD had properly imposed penalties (reduced payments) in accordance with contract's terms and conditions for staffing shortages. JBT objected to the reduced payments, as it asserted the key performance indicators had been met. The OIG reminded the contractor of its obligation to provide narrative staffing reports in addition to the payroll reports submitted to the County's Office of Small Business Development. The narrative reports are required to assist MDAD with determining contract compliance with minimum staffing levels, whereas the payroll reports are used to determine compliance with the County's wages and benefits requirements. The parties have reached an understanding of the contract terms and the most recent invoices from the contractor have been approved without penalties. The OIG is satisfied with the implementation of this agreement and has closed this case.

## Vertically Integrated Cargo Community (VICC)

On July 16, 2024, the Board of County Commissioners approved a recommended Development Lease Agreement with Miami Gateway Partners, LLC (Gateway) for the development of a vertically integrated cargo facility consisting of a four-level structure with no less than 600,000 square feet of cargo operations space. The fully automated facility is to be vertically integrated to achieve a minimum cargo throughput of at least 2.5 U.S. annual tons per square feet of cargo operations area.

The OIG has been monitoring negotiations for this project for several years. The concept was originally introduced by a joint venture involving AIRIS USA LLC (AIRIS) and CCR USA Airport Management, Inc. (CCR) as an "unsolicited proposal" that would be built with an investment of over \$1 billion of private funds, at no cost to the County. The OIG issued a memorandum on January 14, 2022, noting that the County Administration had failed to adhere to the policies and timelines established in the Code of Miami-Dade County for consideration of unsolicited proposals. As a result, Administrative Order 3-65 that governs these procedures was amended on March 29, 2022. Five months after the Board authorized negotiations, CCR (the financial partner) withdrew from the process. MDAD continued to negotiate with AIRIS for two years until a financial partner was identified.

Amidst concerns about the identities of the parties behind the Special Purpose Entity that would be entering into the Development Lease Agreement, the OIG made a formal request pursuant to Section 2-1076(d)(2) of the County Code for that information. Thirty days before the Board approved the Agreement, AIRIS identified the Vantage Airport Group US as the partner prepared to invest a minimum of \$400 million to bring the project to fruition.

The project is now in the 18-month Due Diligence phase. The OIG is continuing to monitor the progress Gateway is making to ensure the lease of 11.19 acres of valuable cargo space at MIA yields the increase in cargo capacity to satisfy the key performance metrics pledged in the Development Lease Agreement.

## Passenger Lounge at MIA

Upon receipt of a complaint from Avianca Holdings, LLC, (received on November 1, 2021) the OIG began a review of the process used by MDAD for selecting and leasing airline passenger lounges at MIA. The Code of Miami-Dade County grants the administration authority to negotiate such leases. The complaint raised concerns about the integrity and fairness of MDAD's process and alleged that MDAD was imposing burdensome and unfair requirements – namely that Avianca must reach an agreement with Priority Pass to admit their members into the lounge.

Though Avianca has a significantly greater number of gates and scheduled flights in Concourse J, TAP (Transportes Aereos Portugueses), Air Portugal, was preferred by the MDAD business development office based on its willingness to grant lounge access to Priority Pass members, a popular membership program among air travel passengers. The initial objective of this oversight assignment was to ensure that sound business principles and practices were utilized to develop a lease agreement that maximizes both the benefits to the traveling public at MIA and the revenues of MDAD. The OIG, over the course of two years, actively monitored communications among the parties. The OIG's interest in this matter was partially due to the County's commitment to "provide additional passenger facilities and services to accommodate the enhanced traffic and expected increased use of the Airport by members of the general public" during the 2026 World Cup (R-187-18).

Eventually, an agreement was reached with Avianca and TAP as co-lessees (held jointly and severally liable) for the subject lounge space. The OIG is satisfied the lounge will be available to meet the needs of the 2026 World Cup passenger traffic.

## 2. Water And Sewer Department (WASD)



WASD became the OIG's second strategic partner when, in March 2000, WASD provided the OIG with office space for a permanent on-site oversight presence at its administrative headquarters building. An MOU with the department was executed in January 2001.

Since our creation, the OIG has always been involved in providing oversight and inspectional services for WASD's capital improvement programs (CIPs), including the original pump

station improvement program in 1999; the High Yield Disinfection Program in the mid-2000s; and the current capital program highlighted by the federal Consent Decree filed in 2013, the successor pump station improvement program, and the State of Florida's Ocean Outfall Legislation.

Throughout 2024, the OIG continued its oversight presence at WASD. The OIG has one contract oversight specialist designated as its primary representative in matters relating to WASD's CIP, as well as other construction, goods, and services contracts. The OIG has also dedicated investigative resources for WASD issues as needed. OIG staff have participated in meetings with the WASD CIP leadership team, procurement staff, operations personnel, and external program managers to stay abreast of the multiple and shared goals of the different divisions of the department. The following summaries highlight some of our more notable oversight activities.

## **WASD's Multi-Year Capital Improvement Program (CIP)**

Of the 81 capital projects identified in the \$1.9 billion EPA/FDEP Consent Decree Program, one more project was completed during 2024 resulting in a total of 62 completed projects. The completed project will eventually be integrated and maintained within the WASD Asset Management System. The OIG's contract oversight specialist is continuing to track the progress of the remaining 19 Consent Decree projects.

Similarly, the OIG continues to oversee the \$2.1 billion Ocean Outfall Legislation (OOL) Program with its 13 capital projects located at the North District and Central District wastewater treatment plants. The OOL Program now has 4 completed projects with 3 more under construction, and 6 in design/permitting. Almost half of the funding for the OOL Program is being provided by the federal government through low-interest loans.

WASD has prioritized expanding the capacity of the South District wastewater treatment plant to address the future projected needs of the community. As such, there are 8 critical infrastructure projects planned to increase the permitted capacity as well as the peak flow capacity of the plant. Currently, 2 of the 8 projects are completed and the remaining 6 projects are under construction.

Furthermore, in 2024, WASD continued to implement the septic to sewer conversion program. Two general obligation bond-funded projects were advertised for construction and the sanitary sewer system was expanded to allow approximately 400 properties to connect to the system.

In addition to the above capital programs, OIG contract oversight specialist monitored various procurements throughout the year, including multiple architectural/engineering professional service agreements for County-wide water and wastewater infrastructure upgrades.

To encourage competition and reduce costs for the County, WASD invited interested parties to its biannual industry forums, which provide information on upcoming design and construction projects that would soon be available for bid. The OIG maintained visibility during these forums to reinforce our monitoring and oversight of WASD operations.

## Proposed New South Dade Maintenance Facility

In January 2022, WASD advised the OIG of its intention to restart a design project for a new South Dade Maintenance Facility on a county-owned site located at 190 block of SE 108 Avenue. OIG research determined that \$1.6 million had already been expended on prior architectural consultant fees, but the resulting construction drawings did not meet code requirements and were never approved by County zoning or permitting authorities.

In July 2022, a new procurement for the project was issued seeking a qualified architectural/engineering (A/E) consultant for the facility project. As part of the OIG's oversight activities, contract oversight specialists monitored the evaluation and selection process, which included conducting research on the project, reviewing the design criteria and technical specifications, and attending the competitive selection committee meetings and resulting negotiations.

By the start of 2024, an award recommendation to the top-ranked proposer was on track for ratification by the BCC. However, due to new information regarding the disposition of the existing site for the project, WASD advised that the item was placed on hold. Almost a year earlier, SG Cutler Bay, LLC had expressed interest in purchasing the subject property to build a Costco Wholesale store, which would supply jobs to the area. By the spring of 2024, the offer from the developer had become more favorable and the Board of County Commissioners (BCC) directed the Administration to negotiate with the developer. It was agreed that the County-owned land would be conveyed to the developer for the development, construction and maintenance of a Costco Warehouse of no less than 151,000 square feet.

As a result, on May 7, 2024, with an estimated value and purchase price of \$7,177,225, the conveyance of the land to SG Cutler Bay LLC for a Costco facility was approved by the BCC via Resolution R-413-24.

WASD continues to evaluate alternative locations for a new maintenance facility.

## Countywide Turnkey Advanced Metering Infrastructure Solution

In May 2023, the OIG began monitoring RFP EVN\*0380 for the Turnkey Advanced Metering Infrastructure (AMI) Solution project. This procurement, which was advertised in the same month, sought a proposer to convert WASD's existing water meter reading process to a state-of-the-art solution that would leverage smart devices to improve the County's water operations. The AMI Solution would improve customer experience and efficiency, reduce recurring operating costs, and enhance revenue opportunities while hardening revenue security by transitioning to a monthly billing cycle. The procurement for the system is technically complex due to the geographic size of the County and number of customers in the service area. It is estimated to require replacement of 499,000 water meters at a cost of \$250+ million over 6 years.

In September 2023, three proposals were received in response to the RFP, but ultimately, two of the proposals contained exceptions, which were determined non-responsive by the County Attorney's Office (CAO). The CAO also determined that the third proposal was non-compliant. Additionally, a fourth proposal was received after the County deadline and was not accepted.

To cure these exceptions and to allow broader participation and increased competition on this procurement, the County—through a Board-approved resolution—authorized the rejection of all proposals and allowed the procurement process to proceed with an extended evaluation of the four proposals originally received. The Competitive Selection Committee (CSC) evaluated the four proposals, in accordance with criteria published in the RFP, with any exceptions taken by the proposers weighed by the CSC members.

Currently this procurement continues in the negotiation phase with the highest-ranked proposer and remains under the Cone of Silence. The OIG will continue monitoring the procurement to ensure that the process is not only fair and transparent, but that the final award is in the best interest of WASD and the users of the system. The final negotiated agreement will be presented to the Board as a designated purchase (i.e., bid waiver) for final award.

### **3. Department of Transportation and Public Works (DTPW)**

The OIG's MOU originated in January 2006 with the former Miami-Dade Transit Agency. Through its various iterations, the present amended MOU provides the OIG with reimbursement for audit and oversight activities related to work on the Transit Enterprise Fund—an enterprise fund of Miami-Dade County. For other OIG investigations, audits, and oversight activities involving contracts not funded in whole or in part through the Transit Enterprise Fund and which do not carry the quarter of one percent IG Contract Fee, the OIG and DTPW will confer to determine whether reimbursement is available through other sources of revenue.

### **Advanced Traffic Management System (ATMS)**

The OIG has been providing oversight on the Advanced Traffic Management System (ATMS) project since its inception. The ATMS project involves upgrading traffic controllers and installing new video detection systems at the County's 2,900 intersections. Project implementation by the awarded contractor, Yunex Traffic (formerly Siemens Mobility, Inc), has been plagued with construction delays and integration issues.

On March 19, 2024, the BCC, via Resolution R-223-24, directed the administration to terminate the contract with Yunex and to negotiate a completion contract with Horsepower Electric, Inc. As a result of these decisions, the OIG continued to monitor the project but shifted its focus from project implementation to contract negotiations with Horsepower. OIG contract oversight specialists attended numerous in-person negotiation meetings, reviewed pricing proposals, and proposed contract language.

On October 16, 2024, the BCC adopted Resolution R-333-24 that awarded a \$199,919,376.66 contract to Horsepower Electric, Inc. for a term of ten years to implement the ATMS.

## South Dade Bus Rapid Transit Corridor



OIG contract oversight specialists continue to monitor the construction of the Bus Rapid Transit (BRT) stations strategically located along the 20-mile South-Dade TransitWay. Currently, 13 of 14 stations have been completed. Contract oversight monitoring includes attendance at monthly progress meeting and site visits along the TransitWay.

Due to delays in acquisition and installation of fare collection equipment at the new bus stations, the new service should be implemented later this year (mid-2025 projection).

Both the 60' battery electric buses and the station center platforms are designed for level boarding and the fares are to be collected as patrons enter the BRT stations. The OIG will continue monitoring this project through completion.

## 40' Battery-Electric Buses



Since issuing our first report on compressed natural gas (CNG) buses in 2019, the OIG has continued to monitor the diversification of the County's bus fleet, including its acquisition of battery-electric buses.

Proterra, Inc. (Proterra). The contract authorized the purchase of 33 battery-electric buses (with chargers and training) up to a maximum of 75 buses, charging systems, and spare parts in the amount of \$72,176,322. The contract's capacity for an additional 42 buses would allow other transit agencies to "piggy-back" on the contract and/or enable DTPW to purchase additional buses. To accommodate this option, the contract allowed for inflationary price adjustments based on when the future orders were placed. DTPW elected to order all 75 buses/chargers, albeit, at different times. The OIG's review found that after expending the entire allocation, including a contract modification (increase) of \$1.7 million, DTPW was only able to receive and pay for 69 buses, 75 chargers, and three charging systems. Over \$900,000 allocated for spare parts were never ordered. There were six buses (valued at approximately \$5.3 million) that were ordered but not accepted due to lack of funds available funds. Due to the potential for a change order to pay for the remaining six buses, the OIG determined that an in-depth review of the purchase history was warranted. Significantly, we determined that DTPW overpaid Producer Price Index (PPI) adjustments by \$5.15 million using base and future dates not authorized by the contract's pricing terms.

We identified several issues contributing to the \$5.15 million overpayment. First, a significant delay in the initial bus order was not properly documented, impacting the calculation of PPI adjustments. Second, DTPW sought and received a contract modification to cover cost shortfalls, but the actual payments to Proterra exceeded the approved amount. Third, DTPW finalized a purchase order revision shortly before Proterra's

earnings report, raising concerns about undue vendor influence on procurement decisions. At the conclusion of our [review](#) entitled “Contract No. RFP-00456 for Battery-Electric Buses and Charging Systems; Ref: IG23-0007-O”, we issued three recommendations. The first was for the Administration to seek and obtain Board approval for a confirmation purchase for payments that exceeded the authorized amount and to secure a release of future claims. The second was to seek a waiver for the remaining six buses ordered but not accepted. Finally, the OIG recommended that SPD establish dedicated allowance accounts for inflationary adjustments.

Recommendations 1 and 2 were accepted as part of Board Resolution No. R-346-24, which ratified a one-time economic price adjustment of \$5,150,046.66. As to the third recommendation, the Administration stated that it will collaborate with the County Attorney's Office and the OIG to develop and implement solutions for better contract management and financial oversight. The Strategic Procurement Department issued new guidelines and standardized contract language in future solicitations to address extraordinary or unforeseen inflationary increases.

## 60' Battery-Electric Buses

On January 7, 2023, the Board of County Commissioners (BCC) approved a negotiated agreement with New Flyer in the amount of \$175,594,365 for the manufacturing and delivery of 100, heavy duty, 60-foot electric buses, 50-depot based chargers, and two on-route charging systems, as well as spare parts, training, and tools. These new buses are to be designed for level boarding at the elevated platforms along the South-Dade TransitWay. The agreement provided for the delivery of 2 buses per week between July of 2024 and July of 2025.

When RFP-01966 was issued, it did not include the mast-arm pantographs for overhead charging or other connectivity infrastructure to deliver power to the buses. The County planned to solicit for these elements in a later bid for the construction of the operations center. The County later determined that New Flyer could also be a source for this vital infrastructure and found operational efficiencies associated with expedited delivery and warranty administration.

Noting that this would be a significant change order to the contract, the OIG met with senior DTPW officials to confirm these conclusions prior to the submission of the item to the BCC for approval. To validate the market research and determine that New Flyer's proposed price was reasonable, the firms competing for the construction of the operations center were asked to submit prices for the equipment, allowing the County to confirm the pricing offered by New Flyer was indeed competitive. The OIG confirmed the prices submitted in the construction package for the South Dade Transit Operations Center exceeded the preliminary offer from New Flyer. A Supplemental Agreement for this equipment was negotiated and presented to the BCC. On December 12, 2023, a “Request of Additional Expenditure Authority” in the amount of \$15,938,574 to acquire the equipment was approved.

The OIG has been advised that as of this writing, sixteen 60' electric buses have been delivered. Of these, twelve have been accepted.

## 4. Department of Solid Waste Management (DSWM)

The fiscal challenges confronting the Department of Solid Waste Management require constant vigilance. The OIG began the year by meeting with the Director and senior department staff regarding an unsolicited proposal to create a municipal transfer station and connected rail. The municipality was willing to lease land in exchange for reduced disposal fees, potentially weakening the fiscal strength of the department. The OIG registered its concerns about the potential fiscal impact to the department if it were to be approved. The request for the County to authorize the arrangement was never submitted to the BCC for consideration.

For the past two years, since the Superbowl Sunday fire that shut down operations at the Resource Recovery Facility (RRF) in Doral on February 12, 2023, the OIG has been monitoring the efforts to offset the loss of this critical waste disposal operation. Historically, the RRF processed approximately one million tons annually through the waste to energy (WTE) plant. Despite the loss of this significant disposal capacity, existing contractual agreements for landfill disposal were able to scale up and process the entire waste stream without any disruption in service. During the past year one of the disposal firms began transporting waste by rail to a major landfill in Okeechobee County. On September 4, 2024, the BCC approved a new agreement for waste disposal to ensure financial stability through the year 2055 (2035, plus two 10-year options-to-renew).

Changes in leadership at DSWM and political headwinds have stymied efforts to settle on a plan to rebuild the former RRF or build a new WTE plant on a different site. The bond engineering consultant and the consulting firm serving as the design criteria professional and owner's representative for a new WTE plant have generated various reports and recommendations, yet no decision has been made. While the waste collection fee was increased to \$697 per household in the FY 24-25 budget, concerns are being raised that this increased fee may not be enough to cover operating costs. The OIG will continue to monitor this situation.



## B. CRIMINAL JUSTICE & THE COURTS

The County's financial obligations and responsibilities for maintaining safety, security, and justice within our community extends beyond funding and operating the County Police Department, Fire Rescue, Code Enforcement, environmental and resilience efforts. Pursuant to the Constitution of the State of Florida, and as stated in Section 29.008, Florida Statutes, the County is also responsible for funding many of the services required to maintain our justice system.

### MDCR Replacement Jail – Site 1 Training & Treatment Center

In 2021, the OIG began monitoring a new design-build project for the Miami-Dade Corrections and Rehabilitation Department (MDCR)—the procurement of Design-Build Services for the Master Plan Replacement Jail at the Turner Guilford Knight Correctional Center. The project includes demolition of the existing Training & Treatment Facility and the design/construction of a new Central Intake, Release, and Administration Building.

By the start of 2024, County negotiations were mostly completed with OHLA Building, Inc, the top-ranked proposer. However, since the construction industry had experienced significant supply chain-induced inflation to material and labor costs, it became necessary for the County to agree to a one-time economic adjustment increase to the construction bid price. This was based on the Producer Price Index (PPI). This price adjustment was not specified in the original solicitation and required a bid waiver to award the contract. During the same time, OIG expressed concerns to MDCR regarding the expanded use of the project's design criteria professional (DCP) on the Jail Site 1 project and a second jail site project. The OIG pointed out that the DCP's professional services agreement had effectively expired and an amendment to infuse millions of dollars and expand the work scope would not be compliant. Ultimately, the DCP's Jail Site 1 role was finalized in 2024 when MDCR agreed to have the DCP provide the project's design administration through a separate contract award and competitively advertise the remaining construction administration portion.

On June 18, 2024, the Board adopted Resolution R-540-24 rejecting all proposals received in response to the solicitation and awarded a contract to OHLA by means of a competitive bid waiver in an amount not to exceed \$228,733,431.13. Subsequently, in December 2024 MDCR issued a Notice to Proceed to OHLA commencing on December 16, 2024.

The oversight of this complex procurement ensured that the selection and negotiation process was fair, open, and transparent, and that the final product remained in compliance with the project's Design Criteria Package as well as the Department of Justice's Consent Decree.

## New Civil and Probate Courthouse

The OIG has been actively monitoring the new Civil and Probate Courthouse project in downtown Miami since its inception through procurement, design and construction. Contract oversight specialists have participated in numerous meetings with County project managers, designers, construction teams, attorneys, and agencies with jurisdiction over the project. The active engagement in this extensive process has allowed the OIG an opportunity to effectively provide suggestions and support to the County in this new endeavor, which is scheduled to be occupied in the coming year. Monitoring will continue through project completion.

## Miami Center for Mental Health and Recovery

In 2021, the Administration requested the assistance of the Office of the Inspector General to review and monitor the progress of the mental health diversion facility located at 2200 NW 7th Avenue, Miami.

At inception, this project was undertaken by the County to *“free up jail space and provide an effective cost-efficient alternative facility to house the mentally ill as they await a trial date.”* In 2017, during renovations, the County entered into a sub-lease agreement with South Florida Behavioral Health Network (SFBHN) to take over the project, complete renovations and operate the facility. The remaining unspent Building Better Communities General Obligation Bond (BBC-GOB) allocation of approximately \$31.35 million, supplemented with an additional \$8 million from the Public Health Trust was also transferred. In March 2021, SFBHN provided “Notice of Termination for Convenience.” The County would now have to complete renovations and propose an alternative for its operations.

After reviewing and becoming familiar with all the factors affecting the successful implementation of this project, the OIG focused on the fiscal aspects of completing the renovations and more importantly, the future operations of this new facility and service since viable and sustainable sources of operational funds have not been identified. OIG’s contract oversight specialist monitored and participated in many stakeholder meetings to discuss the various options and alternatives for sustainable long-term viability of the Miami Center for Mental Health and Recovery.



## C. OVERSIGHT ACTIVITIES IN OTHER AREAS



### The Seaport Department

New cruise terminals and renovations to existing buildings taking place at PortMiami were monitored by the OIG in 2024. Oversight activities include attending the various weekly progress meetings, internal County coordination meetings, and construction site visits. An established line of communication with the Seaport has permitted the OIG to have a positive presence in these projects and has continued to encourage the Seaport staff to request OIG involvement in future projects.

### Realignment of North Bulkhead Berths 1-6

In 2022, the OIG began monitoring the procurement for a design-build-finance project to realign PortMiami's north bulkhead (Berths 1-6). This procurement has been marred by over two years of delay, and over 38 addenda have been issued. A major sticking point over this construction delivery method has been the financing aspect of this project. A sample contract was not presented until December 2023—two years after the procurement was advertised. This project contemplates the realignment of one berth per year during the off-peak cruise season. Construction timelines are critical to ensure minimal or no impact on cruise schedules. As specified in the procurement documents, the contractor would self-finance this multi-year project until completion.

OIG oversight activities include the attendance at individual negotiation meetings with proposers, internal discussions with staff regarding the preparation and development of proposal addenda and contract language. This procurement remains under the Cone of Silence.

### MetroCenter Redevelopment

The OIG is monitoring a County-initiated, history-making project to transform the urban landscape of downtown Miami. The MetroCenter Redevelopment Project is an ambitious plan to transform the urban core of downtown Miami, the current home of the Stephen P. Clark Government Center and a host of County facilities. The project spans 17 acres of County-owned properties that fall under Chapter 33-11(c) of the County Code, referenced as the Government Center Rapid Transit Zone. The assembled parcels are subject to County regulations for zoning and permitting.

The MetroCenter currently has approximately 3.3 million square feet of County-owned improvements. As envisioned, the 11 primary sites are expected to be developed with 17-23 million square feet of improvements, including commercial spaces and affordable housing. On February 10, 2023, Phase I of the RFP was advertised, initiating the process to select a shortlist of firms to serve as Master Developer of this project. The chosen three firms will now compete in Phase 2 of the RFP.

The Master Developer will be responsible for all land development activities, including the permitting, financing, construction and delivery of all open spaces, utilities, infrastructure, drainage, roadway and right-of-way improvements required to make the Development Pads available for construction. The complexity of this project has required retention of outside counsel and consulting firms to assist staff to refine Phase 2 of the RFP. The competing firms have been encouraged to provide input during individual negotiation sessions. As of the close of 2024, eight addenda to the Phase 2 RFP have been issued. It is an ongoing priority for the OIG to monitor the competition among the firms, and the eventual award to the Master Developer.

## Flagler Station Property

The OIG took notice of a property acquisition item published in advance of the December 12, 2023, BCC meeting. The item recommended the Board approve a negotiated \$205 million purchase for an office complex property. The average appraised value was \$110 million for the property. The OIG immediately requested a meeting with the ISD Director to review the matter.

On December 8, 2023, at 5:00 PM, the Inspector General, OIG General Counsel and a member of the Contract Oversight Unit met with the Director of the Internal Services Department (ISD) and an ISD commercial real estate professional to discuss the proposed purchases. The OIG was not satisfied with the explanation of the negotiated purchase price, even when factoring in savings from terminating leases, unique needs of the County departments, alternative sites and renovation costs. Before the scheduled BCC meeting, local journalists raised similar questions, and the item was deferred.

On June 4, 2024, when a revised item was presented to the Board for approval, the sale price had been reduced by \$23 million. As presented, the property is to provide space for multiple offices for various departments, including Regulation and Economic Resources, Office of the Property Appraiser, Clerk of the County Courts, Water and Sewer, and Solid Waste Management. There is also the potential of developing affordable housing on the site.

## D. MEETINGS AT A GLANCE

During the past 12 months, OIG contract oversight specialists attended and monitored over 189 procurement-related meetings that included Competitive Selection Committee Evaluation meetings, internal strategy meetings, and negotiations meetings.

For major procurements and capital projects that the OIG monitored through procurement and award, contract oversight specialists continued monitoring through design and implementation/construction phases. In this latter group, we were able to increase our presence by monitoring over 75 construction progress meetings, ensuring that performance is consistent with the terms and conditions of the contracts.

The ability of the OIG to monitor 264 meetings during 2024 has been the direct result of the work transitions implemented since the COVID-19 pandemic. Although post-COVID sunshine meetings still require that they be held in-person, other strategy and negotiation meetings may be conducted virtually. This has provided greater bandwidth for the OIG's contract oversight specialists to attend more meetings by eliminating travel time.

## E. EDUCATIONAL OUTREACH

The OIG continued its educational outreach through active involvement in the training for Competitive Selection Committee (CSC) pool members. This training is mandated by Implementing Order 3-34 (Formation and Performance of Competitive Selection Committees) as a pre-requisite for all pool members (employees and non-employees) prior to actual service on a selection committee. During this training, Contract Oversight specialists present the OIG's role, authority, and responsibilities consistent with Section 2-1076 of the County Code in ensuring that the procurement process will be open, fair, transparent, equitable and in compliance with all rules and regulations governing that process.

During the past year, the OIG participated in:

- 12 Competitive Selection Committee (CSC) virtual training sessions for 387 employees representing all departments.
- 1 OIG Orientation and Refresher virtual workshop for 46 Jackson Health System (JHS) employees.
- 2 Vendor Academy workshops for vendors interested in conducting business with the County.
- 1 Procurement Academy virtual workshop for 136 employees that are directly involved in the procurement process.

In addition, the OIG participated in the Annual Procurement Expo sponsored by SPD. This Expo was designed to showcase the different types of goods and services needed by various departments in the County and how local vendors might access these opportunities. The OIG's presence reinforced our objective for an equitable, fair, and transparent procurement process.

## VIII. SAVINGS, FINANCIAL RECOVERIES, AND OTHER PERFORMANCE METRICS

### Identified Financial Impacts

In Fiscal Year 2023-2024, OIG investigations, audits, inspections, and other reviews identified \$1,473,803 in damages and losses due to theft, fraud, and abuse and \$11,182,551 in questioned costs. As a result of these cases, and others that began in earlier years, OIG cases in Fiscal Year 2023-2024 have given rise to over \$811,180 savings and funds put to better use, and have brought \$1,477,713 in recoveries, repayments, and court-imposed restitution.



### Criminal Charges Filed and Criminal Dispositions Reached

In Fiscal Year 2023-2024, OIG investigations resulting in criminal charges filed against six individuals. The cases were prosecuted in federal court and resulted in sentences ranging from seven years prison to probation.

Additionally, directly resulting from another OIG criminal investigation, a prosecution filed in state court in 2022 concluded with a jury verdict against the individual charged. Sentencing of that individual is still pending.

### OIG Reports and Publications

The OIG issued 36 public reports and 10 advisory memoranda during Fiscal Year 2023-2024. The reports include audit reports, contract oversight reports, and reports of investigation. Advisory memoranda include notifications regarding the closure of OIG cases, including announcements of arrests and sentencing in criminal cases.

## **IX. APPENDIX: CODE OF MIAMI-DADE COUNTY Sec. 2-1076 OFFICE OF THE INSPECTOR GENERAL**

(a) Created and established. There is hereby created and established the Office of Miami-Dade County Inspector General. The Inspector General shall head the Office. The organization and administration of the Office of the Inspector General shall be sufficiently independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General.

(b) Minimum Qualifications, Appointment and Term of Office.

(1) Minimum qualifications. The Inspector General shall be a person who:

(a) Has at least ten (10) years of experience in any one, or combination of, the following fields:

- (i) as a Federal, State or local Law Enforcement Officer;
- (ii) as a Federal or State court judge;
- (iii) as a Federal, State or local government attorney;
- (iv) progressive supervisory experience in an investigative public agency similar to an inspector general's office;

(b) Has managed and completed complex investigations involving allegations of fraud, theft, deception and conspiracy;

(c) Has demonstrated the ability to work with local, state and federal law enforcement agencies and the judiciary; and

(d) Has a four-year degree from an accredited institution of higher learning.

(2) Appointment. The Inspector General shall be appointed by the Ad Hoc Inspector General Selection Committee ("Selection Committee"), except that before any appointment shall become effective, the appointment must be approved by a majority of the whole number of members of the Board of County Commissioners at the next regularly scheduled County Commission meeting after the appointment. In the event that the appointment is disapproved by the County Commission, the appointment shall become null and void, and the Selection Committee shall make a new appointment, which shall likewise be submitted for approval by the County Commission.

The Selection Committee shall be composed of five members selected as follows:

- (a) The State Attorney of the 11th Judicial Circuit for Miami-Dade County;
- (b) The Public Defender of the 11th Judicial Circuit for Miami-Dade County;
- (c) The Chairperson of the Miami-Dade Commission on Ethics and Public Trust;

Miami-Dade County Office of the Inspector General

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- (d) The President of the Miami-Dade Police Chief's Association; and
- (e) The Special Agent In Charge of the Miami Field Office of the Florida Department of Law Enforcement.

The members of the Selection Committee shall elect a chairperson who shall serve as chairperson until the Inspector General is appointed. The Selection Committee shall select the Inspector General from a list of qualified candidates submitted by the Miami-Dade County Employee Relations Department.

(3) Term. The Inspector General shall be appointed for a term of four years. In case of a vacancy in the position of Inspector General, the Chairperson of the Board of County Commissioners may appoint the deputy inspector general, assistant inspector general, or other Inspector General's office management personnel as interim Inspector General until such time as a successor Inspector General is appointed in the same manner as described in subsection (b)(2) above. The Commission may by majority vote of members present disapprove of the interim appointment made by the Chairperson at the next regularly scheduled County Commission meeting after the appointment. In the event such appointment shall be disapproved by the County Commission, the appointment shall become null and void and, prior to the next regularly scheduled Commission meeting, the Chairperson shall make a new appointment which shall likewise be subject to disapproval as provided in this subsection (3). Any successor appointment made by the Selection Committee as provided in subsection (b)(2) shall be for the full four-year term.

Upon expiration of the term, the Board of County Commissioners may by majority vote of members present reappoint the Inspector General to another term. In lieu of reappointment, the Board of County Commissioners may reconvene the Selection Committee to appoint the new Inspector General in the same manner as described in subsection (b) (2). The incumbent Inspector General may submit his or her name as a candidate to be considered for selection and appointment.

(4) Staffing of Selection Committee. The Miami-Dade County Employee Relations Department shall provide staffing to the Selection Committee and as necessary will advertise the acceptance of resumes for the position of Inspector General and shall provide the Selection Committee with a list of qualified candidates. The County Employee Relations Department shall also be responsible for ensuring that background checks are conducted on the slate of candidates selected for interview by the Selection Committee. The County Employee Relations Department may refer the background checks to another agency or department.

The results of the background checks shall be provided to the Selection Committee prior to the interview of candidates.

Miami-Dade County Office of the Inspector General

(c) Contract. The Director of the Employee Relations Department shall, in consultation with the County Attorney, negotiate a contract of employment with the Inspector General, except that before any contract shall become effective, the contract must be approved by a majority of Commissioners present at a regularly scheduled Commission meeting.

(d) Functions, Authority and Powers.

(1) The Office shall have the authority to make investigations of County affairs and the power to review past, present and proposed County and Public Health Trust programs, accounts, records, contracts and transactions.

(2) The Office shall have the power to require reports from the Mayor, County Commissioners, Manager, County agencies and instrumentalities, County officers and employees and the Public Health Trust and its officers and employees regarding any matter within the jurisdiction of the Inspector General.

(3) The Office shall have the power to subpoena witnesses, administer oaths and require the production of records. In the case of a refusal to obey a subpoena issued to any person, the Inspector General may make application to any circuit court of this State which shall have jurisdiction to order the witness to appear before the Inspector General and to produce evidence if so ordered, or to give testimony touching on the matter in question. Prior to issuing a subpoena, the Inspector General shall notify the State Attorney and the U.S. Attorney for the Southern District of Florida. The Inspector General shall not interfere with any ongoing criminal investigation of the State Attorney or the U.S. Attorney for the Southern District of Florida where the State Attorney or the U.S. Attorney for the Southern District of Florida has explicitly notified the Inspector General in writing that the Inspector General's investigation is interfering with an ongoing criminal investigation.

(4) The Office shall have the power to report and/or recommend to the Board of County Commissioners whether a particular project, program, contract or transaction is or was necessary and, if deemed necessary, whether the method

used for implementing the project or program is or was efficient both financially and operationally. Any review of a proposed project or program shall be performed in such a manner as to assist the Board of County Commissioners in determining whether the project or program is the most feasible solution to a particular need or problem. Monitoring of an existing project or program may include reporting whether the project is on time, within budget and in conformity with plans, specifications, and applicable law.

(5) The Office shall have the power to analyze the need for, and the reasonableness of, proposed change orders. The Inspector General shall also be

Miami-Dade County Office of the Inspector General

authorized to conduct any reviews, audits, inspections, investigations or analyses relating to departments, offices, boards, activities, programs and agencies of the County and the Public Health Trust.

(6) The Inspector General may, on a random basis, perform audits, inspections and reviews of all County contracts. The cost of random audits, inspections and reviews shall, except as provided in (a)-(n) in this subsection (6), be incorporated into the contract price of all contracts and shall be one quarter (1/4) of one (1) percent of the contract price (hereinafter "IG contract fee").

The IG contract fee shall not apply to the following contracts:

- (a) IPSIG contracts;
- (b) Contracts for legal services;
- (c) Contracts for financial advisory services;
- (d) Auditing contracts;
- (e) Facility rentals and lease agreements;
- (f) Concessions and other rental agreements;
- (g) Insurance contracts;
- (h) Revenue-generating contracts;
- (i) Contracts where an IPSIG is assigned at the time the contract is approved by the Commission;
- (j) Professional service agreements under one thousand dollars;
- (k) Management agreements;
- (l) Small purchase orders as defined in Administrative Order 3-2;
- (m) Federal, state and local government-funded grants; and
- (n) Interlocal agreements;
- (o) Grant Agreements granting not-for-profit organizations Building Better Communities General Obligation Bond Program funds.

Notwithstanding the foregoing, the Commission may by resolution specifically authorize the inclusion of the IG contract fee in any contract. Nothing contained in this subsection (c)(6) shall in any way limit the powers of the Inspector General provided for in this section to perform audits, inspections, reviews and investigations on all County contracts including, but not limited to, those contracts specifically exempted from the IG contract fee.

(7) Where the Inspector General detects corruption or fraud, he or she shall notify the appropriate law enforcement agencies. Subsequent to notifying the appropriate law enforcement agency, the Inspector General may assist the law enforcement agency in concluding the investigation. When the Inspector General detects a violation of one (1) of the ordinances within the jurisdiction of the Ethics Commission, he or she may file a complaint with the Ethics Commission or refer the matter to the Advocate.

(8) The Inspector General shall have the power to audit, investigate, monitor,

Miami-Dade County Office of the Inspector General

oversee, inspect and review the operations, activities and performance and procurement process including, but not limited to, project design, establishment of bid specifications, bid submittals, activities of the contractor, its officers, agents and employees, lobbyists, County staff and elected officials in order to ensure compliance with contract specifications and detect corruption and fraud.

(9) The Inspector General shall have the power to review and investigate any citizen's complaints regarding County or Public Health Trust projects, programs, contracts or transactions.

(10) The Inspector General may exercise any of the powers contained in Section 2-1076 upon his or her own initiative.

(11) The Inspector General shall be notified in writing prior to any meeting of a selection or negotiation committee where any matter relating to the procurement of goods or services by the County is to be discussed. The notice required by this subsection (11) shall be given to the Inspector General as soon as possible after a meeting has been scheduled, but in no event later than twenty-four (24) hours prior to the scheduled meeting. The Inspector General may, at his or her discretion, attend all duly noticed County meetings relating to the procurement of goods or services as provided herein, and, in addition to the exercise of all powers conferred by Section 2-1076, may pose questions and raise concerns consistent with the functions, authority and powers of the Inspector General. An audio tape recorder shall be utilized to record all selection and negotiation committee meetings.

(12) The Inspector General shall have the authority to retain and coordinate the services of Independent Private Sector Inspectors General (IPSIG) or other professional services, as required, when in the Inspector General's discretion he or she concludes that such services are needed to perform the duties and

functions enumerated in subsection (d) herein.

(e) Physical facilities and staff.

(1) The County shall provide the Office of the Inspector General with appropriately located office space and sufficient physical facilities together with necessary office supplies, equipment and furnishings to enable the Office to perform its functions.

(2) The Inspector General shall have, subject to budgetary allocation by the Board of County Commissioners, the power to appoint, employ, and remove such assistants, employees and personnel and establish personnel procedures as deemed necessary for the efficient and effective administration of the activities of the Office.

Miami-Dade County Office of the Inspector General

(f) Procedure for finalization of reports and recommendations which make findings as to the person or entity being reviewed or inspected. Notwithstanding any other provisions of this Code, whenever the Inspector General concludes a report or recommendation which contains findings as to the person or entity being reported on or who is the subject of the recommendation, the Inspector General shall provide the affected person or entity a copy of the report or recommendation and such person or entity shall have 10 working days to submit a written explanation or rebuttal of the findings before the report or recommendation is finalized, and such timely submitted written explanation or rebuttal shall be attached to the finalized report or recommendation. The requirements of this subsection (f) shall not apply when the Inspector General, in conjunction with the State Attorney, determines that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.

(g) Reporting. The Inspector General shall annually prepare and submit to the Mayor and Board of County Commissioners a written report concerning the work and activities of the Office including, but not limited to, statistical information regarding the disposition of closed investigations, audits and other reviews.

(h) Removal. The Inspector General may be removed from Office upon the affirmative vote of two-thirds (2/3) of the whole number of members of the Board of County Commissioners.

(i) Abolition of the Office. The Office of the Inspector General shall only be abolished upon the affirmative vote of two-thirds (2/3) of the whole number of members of the Board of County Commissioners.

(j) Retention of the current Inspector General. Notwithstanding any provision to the contrary, the incumbent Inspector General, Christopher R. Mazzella [<sup>1</sup>], shall serve a four year term of office commencing on December 20, 2009, as provided in the Memorandum of Understanding approved by Resolution No. R-1394-05, and shall not be subject to the appointment process provided for in Section 2-1076(b)(2).

(Ord. No. 97-215, § 1, 12-16-97; Ord. No. 99-63, § 1, 6-8-99; Ord. No. 99-149, § 1, 10-19-99; Ord. No. 00-105, § 1, 7-25-00; Ord. No. 01-114, § 1, 7-10-01; Ord. No. 05-51, § 1, 3-1-05; Ord. No. 06-88, § 2, 6-6-06, Ord. No. 07-165; § 1, 11-6-07)

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<sup>1</sup> Mr. Chris Mazzella, the County's first Inspector General and the incumbent when this subsection was enacted, retired in April 2013. In August of 2020, an Ad Hoc Selection Committee recommended Felix Jimenez to the Board of County Commissioners as the new Inspector General succeeding Inspector General Mary Cagle who served from February 2014 until her retirement in September 2020.

# **Miami-Dade County Office of the Inspector General**

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**Report Fraud Online at:  
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**Phone: (305) 375-1946  
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## ARTICLE X. - BROWARD COUNTY OFFICE OF INSPECTOR GENERAL

### Footnotes:

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**Editor's note**— The Election of November 8, 2018, repealed the former Art. X, § 10.01, and renumbered the former Art. XII, § 12.02 as Art. X, § 10.01 as set out herein. The former Art. X pertained to management and efficiency study committee.

Sec. 10.01. - Broward County Office of Inspector General.

#### A. Created and Established.

- (1) The Broward County Office of Inspector General (the "Office") is created to investigate misconduct and gross mismanagement.
- (2) For purposes of this Charter provision, misconduct is defined as any violation of the state or federal constitution, any state or federal statute or code, any county or municipal ordinance or code; or conduct involving fraud, corruption, or abuse.
- (3) For purposes of this Charter provision, gross mismanagement is defined as the material waste or significant mismanagement of public resources.
- (4) The Office shall be headed by an Inspector General. The organization and administration of the Office shall be independent to assure that no interference or influence external to the Office affects the objectivity of the Office.
- (5) Consistent with its approved budget, the Inspector General shall have the power to employ personnel as deemed necessary for the efficient and effective administration of the Office.

#### B. Functions, Authority, and Powers.

- (1) The authority of the Inspector General shall extend only over the following:
  - (a) All elected and appointed officials ("Officials") and employees ("Employees") of the Charter Government of Broward County ("County") and of all municipalities, including any city, town, or village duly incorporated under the laws of the state within Broward County ("Municipalities");
  - (b) All Officials and Employees of The School Board of Broward County, Florida, and of any constitutional officer for Broward County as set forth under Article VIII, Section 1(d) of the Florida Constitution (each of the foregoing, a "Voluntary Entity"), provided the Voluntary Entity executes an interlocal agreement with the County and the Inspector General. The interlocal agreement must, in a form approved by the County and the Inspector General, set forth the parameters, budgetary considerations (including as required under Sections 10.01.G(4) and (7) below), and other matters regarding the exercise of the Inspector General's authority with respect to the Voluntary Entity; and

- (c) All entities and persons (other than employees of the County, any Municipality, or any Voluntary Entity) that provide goods or services to the County, any Municipality, or any Voluntary Entity under contract for compensation ("Providers"), but solely with respect to the provision of such goods or services.
- (2) The Inspector General may commence an investigation if good cause exists that any Official, Employee, or Provider has engaged in misconduct or gross mismanagement.
- (3) The Inspector General may find good cause on his or her own initiative or based on a signed, verified complaint (as described below) stating allegations that, if true, would constitute misconduct or gross mismanagement.
- (4) In addition to meeting the requirements of paragraph (3) above, a complaint may only serve as a basis for a good cause finding if it is signed by an identified person who verifies the contents of the complaint by including the following statement: "Under penalties of perjury, I declare that I have read the foregoing complaint and that based on my personal knowledge the facts stated in it are true." The Inspector General shall develop a complaint form consistent with the requirements of this paragraph.
- (5) Any complaint received by the Office that is made against a candidate for elected office, and received within sixty (60) days of the date of the election, shall be held in abeyance until the election is determined, or, if the complaint is made within sixty (60) days of a primary election, until the general election is determined if the individual against whom the complaint was filed remains a candidate in the general election.
- (6) In connection with an investigation, the Inspector General shall have the power to subpoena witnesses, administer oaths, and require (through subpoena or otherwise) the production of documents and records.
- (7) As part of any investigation, the Inspector General may audit any program, contract, or the operations of any division, department, or office of the County, any Municipality, or any Voluntary Entity. The Inspector General may also audit the operations or performance of any Provider relating to the Provider's contract for compensation with the County, any Municipality, or any Voluntary Entity.
- (8) The auditing referenced in paragraph (7) above shall be performed with the cooperation of the County Auditor. When conducting audits, the Inspector General shall have free and unrestricted access to Employees, Officials, records, and reports, and to the records and employees of Providers with respect to any Provider's contract for compensation with the County, any Municipality, or any Voluntary Entity. The Inspector General may require Officials, Employees, and Providers to provide oral and written reports and to produce documents, files, and other records.

- (9) All Officials, Employees, and Providers shall fully cooperate with investigations conducted by the Inspector General.
- (10) As part of an investigation, the Inspector General shall interview all persons implicated by a complaint, and all persons implicated during the Inspector General's investigation.
- (11) As part of an investigation, the Inspector General (or his or her designee) may attend all duly-noticed local government meetings relating to the procurement of goods or services, and may pose questions and raise concerns consistent with the functions, authority, and powers of the Inspector General.
- (12) To the full extent provided under applicable law, including under Section 112.3188(2), Florida Statutes, as amended, the Inspector General's records related to active investigations shall be confidential and exempt from disclosure.
- (13) In any case in which the Inspector General determines that a person has filed a complaint with a malicious intent to injure an Official's, Employee's, or Provider's reputation with baseless, spurious, or false accusations, or with a reckless disregard for the truth of the allegations, the complainant shall be liable for all costs incurred by the Inspector General in the investigation of the complaint. Upon such a determination, the Inspector General shall issue a demand letter for reimbursement of such costs, which shall be sent to the complainant by certified mail and presumed received three (3) days after mailing. If the complainant objects in writing to the demand for reimbursement of costs within thirty (30) days of receipt of the demand, the matter shall be referred by the Inspector General to a Hearing Officer (as provided below) for adjudication, including a determination of whether the criteria for the imposition of such costs have been met. If there is no timely objection, the Inspector General's determination shall be deemed to be final, conclusive, and binding. Once final, the determination for reimbursement of costs may be enforced by the Inspector General by filing an appropriate action in a court of competent jurisdiction.
- (14) An Official or Employee who prevails in full in any administrative hearing in connection with a complaint filed with the Office of Inspector General shall be entitled to reimbursement of all reasonable attorney's fees and costs incurred in the defense against such complaint to the full extent the Official or Employee would be entitled to reimbursement in connection with a complaint filed under the Florida Code of Ethics for Public Officers and Employees.

C. Referral and Prosecution of Misconduct.

- (1) After completing his or her investigation and determining that there is probable cause to believe misconduct has occurred, the Inspector General shall notify the appropriate civil, criminal, or administrative agencies charged with enforcement related to the alleged misconduct. If no civil, criminal, or administrative agency has jurisdiction over the alleged misconduct, the matter shall be referred to a Hearing Officer (as provided below) for quasi-judicial enforcement proceedings.

- (a) The Inspector General shall refer findings of alleged criminal offenses to the Office of the State Attorney and/or the Office of the United States Attorney.
- (b) The Inspector General shall refer findings of alleged civil offenses involving a violation of Chapter 112, Part III, Florida Statutes, to the Florida Commission on Ethics.
- (c) The Inspector General shall refer findings of alleged violations of the Florida Election Code, Chapters 97 through 106, Florida Statutes, to the Florida Elections Commission (except as to alleged violations that may be criminal in nature, which shall be referred to the Office of the State Attorney).
- (d) The Inspector General shall refer other alleged offenses to the appropriate civil, criminal, or administrative agency that would have jurisdiction over the matter.

(2) Any civil infraction not covered by paragraphs (1)(a) through (d) above shall be stated in a complaint brought in the name of the Inspector General. The Inspector General may retain legal counsel not employed by the County to represent the Inspector General in prosecuting a complaint. The Inspector General shall serve the complaint on the Official, Employee, or Provider accused of misconduct in any manner deemed proper service under the Florida Rules of Civil Procedure. Concurrently with such service, the Inspector General shall refer the complaint to a Hearing Officer randomly chosen from the panel of Hearing Officers selected by the Selection-Oversight Committee (as described below). The accused person or entity shall file a response to the complaint within thirty (30) days after service.

(3) Except to any extent inconsistent with any provision of this section, the Florida Rules of Civil Procedure and Florida Evidence Code, as amended, shall apply to all matters referred to a Hearing Officer under paragraph (2) above.

(4) In addition to all other authority granted in this section, the Hearing Officer shall have the authority to:

- (a) Issue scheduling orders, case-management orders, and briefing schedules;
- (b) Issue notices of hearings;
- (c) Hold hearings on any procedural or substantive matters related to the complaint;
- (d) Administer oaths and affirmations;
- (e) Issue subpoenas authorized by law, including those requiring the attendance of witnesses and the production of documents and other items which may be used as evidence;
- (f) Rule upon motions presented and offers of proof and receive relevant evidence;
- (g) Issue appropriate orders to effectuate discovery;

- (h) Regulate the course of the hearing;
- (i) Dispose of procedural requests or similar matters; and
- (j) Enter any order, consistent with his or her authority, to carry out the purposes of this Charter provision.

(5) Within thirty (30) days after completion of the hearing process, the Hearing Officer shall issue a final order determining whether the Inspector General has proved the allegations of the complaint by a preponderance of the evidence. The final order shall contain detailed findings of fact and conclusions of law. If the Hearing Officer determines that misconduct has occurred, the final order shall specify the sanction(s) imposed, if any. The Hearing Officer may impose any of the following sanctions:

- (a) Fines.
  - 1. An Official, Employee, or Provider determined to have committed misconduct shall be assessed a monetary fine of between two hundred and fifty dollars (\$250.00) and five thousand dollars (\$5,000.00) per violation.
  - 2. In determining the amount of the fine, the Hearing Officer shall consider:
    - a) The gravity of the violation;
    - b) Whether it was intentional; and
    - c) Whether it is a repeat offense.
  - 3. The Hearing Officer may determine that no fine shall be imposed upon making an affirmative, express finding that the violation was unintentional and de minimis.
  - 4. In addition to a fine, the Hearing Officer may order the Official, Employee, or Provider to pay restitution or to disgorge any sums wrongfully received (directly or indirectly) by that person or entity (or any related person or entity).- (b) Public Reprimand/Censure. An Official or Employee who is found to have violated any provision of this Code may be subject to public reprimand or censure.

(6) All orders issued by the Hearing Officer, when final, are subject to judicial review as provided by applicable law.

#### D. Reports and Recommendations.

- (1) The Inspector General shall issue reports, including recommendations, in the following circumstances:
  - (a) At the conclusion of an investigation involving allegations of gross mismanagement; and
  - (b) At the conclusion of an investigation involving allegations of misconduct, if the Inspector General determines that a report will assist the County, any Municipality, or any Voluntary Entity in preventing similar future misconduct. However, no report shall be issued if the Inspector General, in conjunction with the State Attorney or United States Attorney, determines that the issuance

issuance of such report may jeopardize a pending criminal investigation.

(2) The Inspector General shall issue all reports as follows:

- (a) Upon conclusion of an investigation described in paragraph (1) above, the Inspector General shall issue a preliminary report containing findings and recommendations to the County, Municipality, or Voluntary Entity and to the Officials, Employees, or Providers implicated in the report. The recipients of the preliminary report shall have thirty (30) days to respond to the preliminary report's findings and recommendations. The time to respond to a preliminary report may be extended by the Inspector General.
- (b) Within thirty (30) days after the response deadline, the Inspector General shall issue a final report containing findings and recommendations to the County, Municipality, or Voluntary Entity and to the Officials, Employees, and Providers implicated in the report. All responses to the Inspector General's preliminary report shall be considered in preparing the final report, and shall be appended to the final report.

(3) The Inspector General may follow up on any recommendations he or she makes to determine whether such recommendations have been implemented.

(4) The Inspector General shall establish policies and procedures to monitor the costs of investigations undertaken.

E. Minimum Qualifications, Selection, and Term of Office.

(1) Minimum qualifications. The Inspector General shall be a person who:

- (a) Has at least ten (10) years of experience in any one or a combination of the following fields:
  - (i) As a federal, state, or local law enforcement officer or official;
  - (ii) As a federal or state court judge;
  - (iii) As a federal, state, or local government attorney with expertise in investigating fraud, mismanagement, and corruption;
  - (iv) As an inspector general, certified public accountant, or internal auditor;
  - (v) As a person with progressive supervisory experience in an investigative public agency similar to an inspector general's office;
  - (vi) As a person who has managed and completed complex investigations involving allegations of fraud, theft, deception, or conspiracy; or
  - (vii) As a person who has demonstrated an ability to work with local, state, and federal law enforcement agencies and the judiciary.
- (b) Has, at a minimum, a four-year degree from an accredited institution of higher learning.
- (c) Has experience in the management of a private or public entity.

- (d) Has not been employed by the County, any Municipality, or any Voluntary Entity during the two (2) year period immediately prior to selection.
- (e) Has not been found guilty of or entered a plea of nolo contendere to any felony, or any misdemeanor involving a breach of public trust.

(2) Selection.

- (a) Responsibility for selecting the Inspector General shall be vested solely with the Inspector General Selection-Oversight Committee ("Selection-Oversight Committee").
- (b) The Selection-Oversight Committee shall be comprised of the following five (5) individuals, none of whom shall be an elected official:
  - (i) One person appointed by the Broward League of Cities;
  - (ii) One person appointed by the State Attorney for the Seventeenth Judicial Circuit ex officio, or by his or her designee if the State Attorney is unable or unwilling to appoint;
  - (iii) One person appointed by the Public Defender for the Seventeenth Judicial Circuit ex officio, or by his or her designee if the Public Defender is unable or unwilling to appoint;
  - (iv) One person appointed by the Broward County Bar Association; and
  - (v) One person selected by affirmative vote of at least three (3) members of the Selection-Oversight Committee referenced above.
- (c) The appointments to the Selection-Oversight Committee under (b)(i), (ii), and (iii) above, and the United States Attorney's agreement to serve or his or her designation under (b) (iv), shall be made within sixty (60) days of the effective date of this Charter provision.
- (d) The selection under (b)(v) shall be made within fifteen (15) days thereafter.
- (e) If, for any reason, a timely appointment, agreement to serve, or designation under (b)(i), (ii), (iii), or (iv) does not occur, the members of the Selection-Oversight Committee shall fill the vacant position by affirmative vote of at least three (3) members.
- (f) Any appointee or designee may be removed and replaced at any time by the appointing or designating authority.
- (g) Except as referenced in (e) above, any vacancy on the Selection-Oversight Committee shall be filled by the appointing or designating authority within thirty (30) days.
- (h) The members of the Selection-Oversight Committee shall elect a chairperson who shall preside over the actions of the Committee. The Selection-Oversight Committee shall establish its own rules of procedure.
- (i) The Human Resources Division of Broward County shall provide staffing to the Selection-Oversight Committee for the purpose of filling the position of Inspector General.

- (j) Within thirty (30) days after the effective date of this Charter provision, the Human Resources Division of Broward County shall solicit qualified candidates for the position of Inspector General. Within one hundred and twenty (120) days after the effective date of this Charter provision, the Selection-Oversight Committee shall select an Inspector General.
- (k) In addition to its other responsibilities, the Selection-Oversight Committee shall select qualified Hearing Officers to preside over hearings in connection with those matters referred to Hearing Officers as provided above.
- (l) In selecting the Inspector General and qualified Hearing Officers, the Selection-Oversight Committee shall take into consideration the rich diversity of the County's residents.

(3) Term. The Inspector General shall be appointed for a term of four (4) years, commencing from the time the Inspector General and the County enter into a contract. The Selection-Oversight Committee shall convene at least six (6) months prior to the end of the four-year contract term to determine whether to renew the contract of the Inspector General or to solicit new candidates.

(4) Contract. Once the Selection-Oversight Committee selects an Inspector General, the Committee shall notify the Broward County Administrator and County Attorney. The Director of the Broward County Human Resources Division, with the assistance of the Office of the County Attorney, shall promptly negotiate a contract of employment with the Inspector General substantially consistent with the terms included in contracts of other contractual employees of Broward County.

(5) Removal. The Inspector General may be removed based on specified charges of the following: neglect of duty, abuse of power or authority, discrimination, or ethical misconduct. Removal shall be considered at a duly-noticed public hearing of the Selection-Oversight Committee. The Inspector General shall be provided sufficient advance notice of the reasons for the possible removal, and shall be given an opportunity to be heard on the charges.

(6) Vacancy. In the event of a vacancy in the position of Inspector General, the Chairperson of the Selection-Oversight Committee shall appoint an interim Inspector General until such time as a successor Inspector General is selected and assumes office. The Interim Inspector General shall meet all qualifications provided herein for the Inspector General.

F. Annual Report.

- (1) The Inspector General shall annually publish a written report to the County, the Municipalities, and the Voluntary Entities detailing the activities of the Office of Inspector General. The annual report of the Inspector General shall, promptly after it is completed, be posted on a website established by the Inspector General and presented to the Selection-Oversight Committee.

- (2) The Selection-Oversight Committee shall convene within sixty (60) days of its receipt of the annual report to consider the report and the performance of the Inspector General. Other meetings of the Committee may be set upon the request of any member of the Committee or at the request of the Inspector General.

G. Financial Support and Budgeting.

- (1) The Inspector General's budget is subject to approval of the County Commission.
- (2) Within sixty (60) days of selection, the Inspector General shall submit a proposed budget to the County Commission covering the remainder of the County's fiscal year in which the Inspector General is selected. In each subsequent County fiscal year, the Inspector General shall submit a proposed budget to the County Commission in accordance with the County's regular budget process.
- (3) Each proposed budget shall include a reasonable estimate of operating and capital expenditures of the Office of Inspector General, funds to enable Hearing Officers to be retained, and funds to enable the Inspector General to retain outside counsel to represent the Inspector General in connection with complaints referred to a Hearing Officer. The proposed budget shall indicate, to the extent applicable, expenditures to be funded by each Voluntary Entity.
- (4) The County shall provide sufficient funds for the Inspector General to carry out the Inspector General's duties in an efficient manner with respect to the County and Municipalities. Each Voluntary Entity shall provide sufficient funds to the County for the Inspector General to carry out the Inspector General's duties in an efficient manner with respect to that Voluntary Entity.
- (5) In order to fund the Office of Inspector General, the County may impose a fee of one-quarter of one percent (0.25%) on the total value of each County contract entered into after the effective date of this Charter amendment.
- (6) In the event funds raised from such contract fees in any County fiscal year are insufficient to fund the Office of Inspector General, the County may supplement such funding from the County's general revenue fund, except that the County shall have no obligation to supplement the Office's funding where the insufficiency of funds is related to the Office's duties regarding a Voluntary Entity.
- (7) Each Voluntary Entity shall be responsible for funding all Office expenses attributable to duties relating to that Voluntary Entity, and the County shall not be responsible for funding any aspect of the Office's expenses attributable to duties relating to any Voluntary Entity.

H. Conflict. Any County or Municipal ordinance or resolution that creates or has created an Office of Inspector General, or an officer, employees, or agents that function substantially the same as the Office of Inspector General as provided herein, shall be deemed inconsistent with and preempted by this Charter provision.

# ANNUAL REPORT 2023-2024



## **BROWARD OFFICE OF THE INSPECTOR GENERAL**

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## A MESSAGE FROM THE INSPECTOR GENERAL



**Carol J. Breece**  
Broward Inspector General

This reporting period, the fiscal year ending September 30, 2024, presents an opportunity to discuss the OIG's approach to the intake of complaints and tips.

I first want to recognize Robert Winfield, our Intake Manager who retired in September after serving in the federal government for 26 years and then the OIG for 13 years, the longest tenure of anyone in the agency's history. Bob exemplified what the public deserves in its government employees: a public servant who is thorough, value conscious, fair, dignified, thoughtful, and process oriented.

Bob helped develop and implement our intake system, which requires us to determine first whether the subject matter and individuals complained of are within our authority. If not, we take no action.

If so, we then consider whether the allegation(s), if true, would: (1) be something significant that residents and taxpayers ought to know about, (2) have broad application to our local governments, or (3) otherwise justify the use of our limited resources. In evaluating whether to proceed, we look at the information's reliability and whether there are circumstances that can corroborate the allegation(s).

This being an election year, we also considered whether the allegations were against a candidate in an upcoming election. Although an allegation might merit an investigation, the inferences drawn from knowing the OIG is investigating a candidate close to the election date is unfair to the candidate and to the OIG, whose reputation could be clouded by questions of political manipulation. As the Broward County Charter requires, if we receive an allegation against a candidate within 60 days of their election date, we hold all activity until after the election is decided. We also go further by taking no action in the public realm that would imply we are investigating any candidate within 60 days of his or her election, no matter whether or when the case was opened.

Our intake process is just one way the OIG upholds the value of process orientation and disregards anyone's desired outcome. Only through neutrality and the appearance of neutrality can the OIG maintain its reputation for finding and then fairly reporting the truth.

Sincerely,

A handwritten signature in blue ink that reads "Carol J. Breece".

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## TABLE OF CONTENTS

Mission Statement .....	5
Authority and Responsibilities .....	7
Budget .....	7
The OIG Team.....	8
Professional Development .....	9
Team News .....	11
Complaints, Tips, and Information .....	11
Programs.....	15
Audit and Contract/Procurement Oversight.....	15
Investigations .....	19
Ethics.....	21
CFA Accreditation.....	23
Broward County Public Schools.....	24
Intergovernmental Cooperation and Outreach.....	25

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## **BROWARD OIG MISSION STATEMENT**

The mission of the Broward Office of the Inspector General (OIG) is to act as an independent watchdog for the residents of Broward County. We promote integrity and accountability by investigating allegations of misconduct including fraud, corruption, and abuse and gross mismanagement, by officials and employees of the charter government of Broward County, its thirty-one municipalities, and all entities and persons who provide goods and services to the County and the municipalities. The OIG publicly reports its findings to keep residents informed. Whenever appropriate, the OIG seeks criminal prosecution, civil recoveries, administrative and monetary sanctions, and ethics sanctions of those responsible for fraud, waste and abuse in government.

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## AUTHORITY AND RESPONSIBILITIES

The OIG functions as an independent government watchdog on behalf of more than 1.94 million residents of Broward County. Its purpose, authority, and responsibilities are codified in Section 10.01 of the Broward County Charter.

The OIG's authority extends over:

- all elected and appointed officials and employees of the charter government of Broward County (“the County”);
- all elected and appointed officials and employees of the 31 municipalities within the County (“the Municipalities”); and
- all entities and persons that provide goods and services to the County and the Municipalities.

This responsibility encompasses local government budgets totaling over \$13 billion, more than 29,000 employees, and more than 450 separate divisions and departments. In addition, the OIG has oversight responsibility for more than 170 elected officials, including county commissioners, mayors, vice mayors, city commissioners, and town council members, as well as more than 20,000 registered vendors that provide goods or services to the County and Municipalities.

The Inspector General has the authority to investigate the material waste or significant mismanagement of public resources (“gross mismanagement”) and violations of state and federal constitutions, statutes, and codes; county and municipal ordinances and codes; and conduct involving fraud, corruption, and abuse (“misconduct”).

In connection with an investigation, the Inspector General has the power to subpoena witnesses, administer oaths, and require the production of documents and records. As part of an investigation, the Inspector General may audit any program, contract, or the operations of any division, department, or office of the County or any Municipality. The Inspector General may also audit the operations or performance of any provider as it relates to its contract with the County or any Municipality.

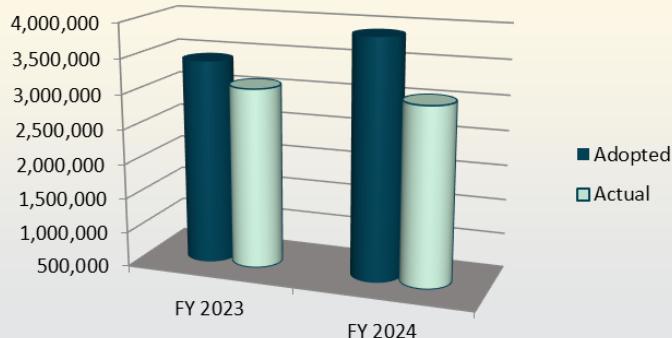
The Inspector General is also charged with the responsibility to enforce the Broward Code of Ethics for Elected Officials at Section 1-19 of the Broward County Code of Ordinances (“Broward Ethics Code”), which applies to the mayors and members of the governing bodies of the County and municipalities.

## BUDGET

Although the OIG's budget is funded through the County general fund, the Charter requires that the OIG remain an independent organization to assure that no interference or external influence affects the objectivity of the office. The Charter further requires that the Inspector General submit a proposed budget which “shall include a reasonable estimate of operating and capital expenditures of the Office of Inspector General, funds to enable Hearing Officers to be retained,

and funds to enable the Inspector General to retain outside counsel to represent the Inspector General in connection with complaints referred to a Hearing Officer.” Section 10.01 G.(3). The funds must be approved by the County Commission.

### Budget Fiscal Year Comparison



In addition, the County Administrator and the County’s Office of Management and Budget provide resources and support throughout the budget process.

The OIG remains committed to operating in a fiscally responsible manner. Its approved budget for fiscal year (“FY”) 2023 was \$3,429,740, with actual expenditures of approximately \$3,093,540. The approved budget for FY 2024 was \$3,912,018 with an estimated actual expenditure of approximately \$3,050,042.

The OIG’s FY 2024 budget represented approximately 0.045 percent of the County’s total budget. The adopted budget for FY 2025, which commenced on October 1, 2024, is \$3,605,030.

Budgeted positions for the OIG have remained at 20 since FY 2016.

## THE OIG TEAM



Broward Inspector General Carol J. Breece heads the OIG. Her four-year term began on May 2, 2023. A member of the Broward OIG team since 2012, her over 30-year public service career includes serving as Broward OIG General Counsel, Florida Chief Assistant Statewide Prosecutor, and Assistant State Attorney for Miami-Dade County. In addition, she ran her own law practice specializing in civil and criminal white collar defense and taught graduate-level public service ethics and professionalism for Florida International University. She currently serves on and is active with the national Board of Directors of the Association of Inspectors General (“AIG”). Her law degree is from The Catholic University of America in Washington, D.C., and her B.A. in Criminal Justice is from the University of Maryland at College Park. She is a Certified Inspector General, a Certified Fraud Examiner, Board Certified in Criminal Trial Law by The Florida Bar (1999-2024), and AV Preeminent Rated by Martindale-Hubbell.

The Inspector General is aided by highly experienced, skilled, and credentialed managers who work together to accomplish the OIG’s work.

#### **They are**

Deputy Inspector General Amy M. Schmidt,  
General Counsel Katherine Y. McIntire,  
Investigations Manager Hisae A. Tanaka,  
Audit and Contract/Procurement Oversight Manager Mark R. Magli, and  
Operations Manager Monica Vidal.

The OIG team also includes an Intake Coordinator, Investigative Support Specialist, Special Agents, Senior Auditors, a Deputy General Counsel, and an Assistant Legal Counsel, who together support the intake, audit, contract and procurement oversight, investigative, and legal functions of the office.

The OIG has successfully built this diverse team of highly qualified individuals who use their various specialties and skill sets to accomplish the office’s mission. These professionals include accountants, former prosecutors, former law enforcement officers, former state regulatory investigators, procurement specialists, and administrative specialists. They hold respected certifications including as fraud examiner, inspector general investigator, inspector general auditor, public accountant, and criminal justice information system operator.

## **PROFESSIONAL DEVELOPMENT**

We continue to maintain the highest level of professionalism by investing in our most valuable asset — our staff. In order for us to maintain our skills, our credentials, and our agency’s accreditation status, we must continue our professional education.

To date, OIG staff members have received over 5,945 hours of continuing professional education credit, 749 hours of which they obtained during fiscal year 2024.

The OIG provides in-house training to all new staff members on topics including the mission, function, and authority of the OIG; the Charter, the Broward County Code of Ordinances, and municipal codes; county and municipal government organization and function; ethics codes, public

records, and the Sunshine laws; the accreditation process; the OIG Manual of Directives; proper investigative techniques and protocols; and our investigative management system software.

Throughout the year, staff members participated in training provided by the County, including in Microsoft Office 365 products; cybersecurity awareness; employment issues; the Family Medical Leave Act; and electronic processes including procurement, payroll, and human resources.

In addition, staff members participated in training classes and conferences provided by various government entities and associations on various legal, investigative, and auditing topics, including:

- [AIG Florida Chapter](#) - Training I & II
- [AIG Institute](#) - Certified Inspector General Investigator Certification
- [American Institute of Certified Public Accountants](#) - Town Hall
- [CJIS](#) - eAgent Training
- [CJIS](#) - Annual Security and Privacy
- [CJIS](#) - Service Area
- [FCIC-NCIC](#) - Limited Access Certification
- [FDLE](#) - Criminal Justice Officer - Ethics
- [Florida Bar](#) - Advanced Federal Practice 2023
- [Florida Bar](#) - Criminal Law Update
- [Florida Bar](#) - Inside the Florida Legislature
- [Florida Bar](#) - Practicing with Professionalism
- [OCIG Cyber Pathways Training](#) - Cybersecurity Fundamentals
- [South Florida IG Council](#) - Financial Fraud Conference
- Achieving more through Team Work
- [Attorney's Guide to Microsoft Word](#)
- [Coaching Essentials](#)
- [Detecting and Investigating](#) Procurement Fraud
- [Fighting Financial Crime](#) in the Generative AI Age
- [Foundational Writing Skills](#) for Audit and Investigative Reporting
- [Grant Guidance](#)
- [Interviewing Witnesses and Suspects](#)
- [Malware Incident Response](#) and Investigation
- [Professionalism Expectations](#)
- [Public Finance in Florida](#)
- [Public Sector Procurement](#)
- [Purchasing 101](#)
- [Report Writing](#)
- [Situational Leadership II](#)

OIG staff members are affiliated with the AIG. In addition to providing professional education on topics of interest to inspectors general and their staffs, the AIG awards certification status to individuals who meet the eligibility requirements regarding education and experience and successfully complete their respective certification programs.

After undergoing screening, training, and testing by the AIG, the Inspector General has been awarded the designation of Certified Inspector General; the OIG General Counsel, OIG Deputy General Counsel, OIG Investigations Manager, and five OIG Special Agents (including one this

reporting period) have received the designation of Certified Inspector General Investigator; and the ACPO Manager and one Senior Auditor have received the designation of Certified Inspector General Auditor.

## TEAM NEWS

The OIG underwent several personnel changes during the reporting period, to include the promotion from within of our Deputy Inspector General, Audit and Contract/Procurement Oversight Manager, and Investigations Manager. We also hired a Senior Auditor, two Special Agents, and an Investigative Support Specialist this year.

At the conclusion of FY 2024, the OIG was continuing the recruitment of two additional auditors or investigators.

With the anticipated passage of the voter referendum to allow the OIG to provide inspector general services to the School Board of Broward County as described in further detail below, we are planning to hire up to another six team members by the end of FY 2025, depending on the quantity and nature of information we receive regarding alleged misconduct and gross mismanagement by officials, employees, and providers of the school system.

In the prior reporting period, as the effects of the COVID-19 disease became less severe, we designed a schedule to provide team members with the advantages of in-office availability while also acknowledging the benefits of a remote work option to individual staff members and the organization as a whole. Thus, during FY 2023, OIG staff began working remotely on Mondays and from the office Tuesdays through Thursdays. Staff who work five days per week have the option to work remotely or from the office on Friday. In this way, we are open for business from at least 8:30 a.m. to 4:30 p.m. every work day and available for walk-ins from the public on Tuesdays through Thursdays. Appointments can be made anytime during the work week. Our walk-in hours and appointment availability is noticed to the public at our website at BrowardIG.org and posted at the entrance to our offices.

We continued this schedule throughout the reporting period, as it has optimized public access, job performance and satisfaction, and the recruitment of highly qualified oversight professionals and support staff.

## COMPLAINTS, TIPS, AND INFORMATION

Upon receiving a credible complaint, tip, or other information, the OIG conducts a thorough evaluation for legal authority and value to the public. As the Charter provides, the Inspector General has the authority to commence an investigation based on the existence of good cause to believe that any official, employee, or provider of Broward County or one of the municipalities within the county has engaged in misconduct or gross mismanagement. The Inspector General may find good cause based upon her own initiative or on a signed, sworn complaint.

## TIPS AND INFORMATION

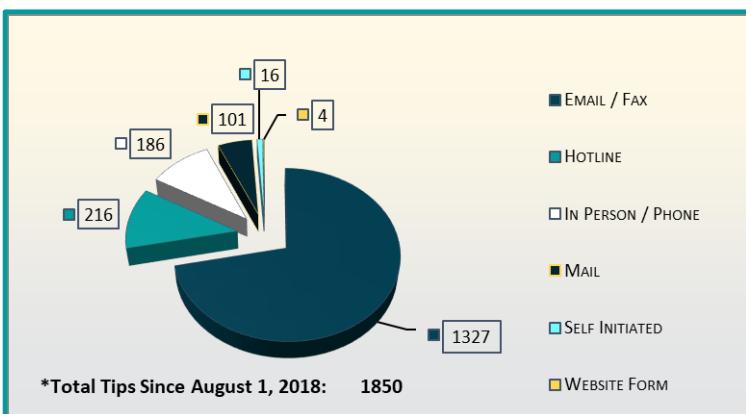
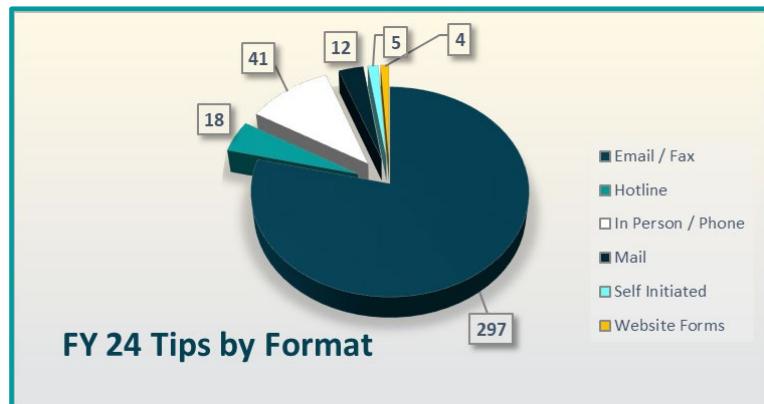
All county and municipal employees and residents are encouraged to assist the OIG in combating misconduct and gross mismanagement by providing tips and information. There are several ways to provide information to the OIG. We now accept tips and information through:

- our Hotline at (954) 357-TIPS (8477),
- by email at [InspectorGeneral@broward.org](mailto:InspectorGeneral@broward.org),
- through an online form at our [website BrowardOIG.org](http://BrowardOIG.org),
- by fax at (954) 357-7857,
- by mail, and
- in person.

Persons may provide information without disclosing their names or contact information, although the OIG encourages people to identify themselves should additional information be needed during the investigative process. In any event, the OIG maintains the confidentiality of the identity of all complainants and tipsters in accordance with State law and the Charter.

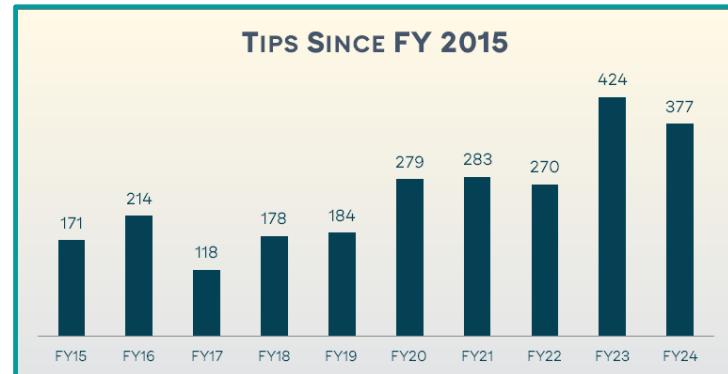
To date, the OIG has received 3,172 tips, 377 of which we received during this reporting period. Here are the methods by which we received tips in Fiscal Year 2024.

We note that approximately 2% of our tips were received by a new method we instituted in February 2024 - Website Forms.

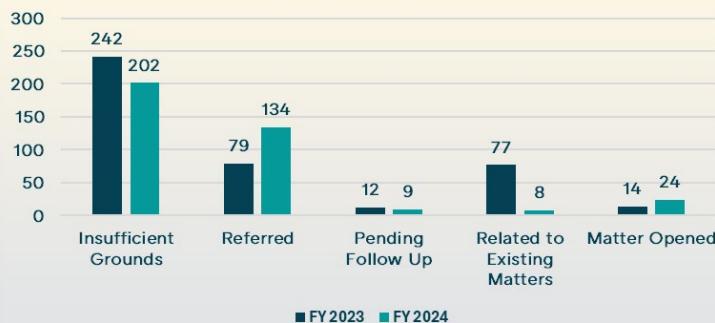


This is a breakdown of the methods by which we received all tips since we first collected data via our Investigative Management System (IMS).

The number of tips the OIG receives each fiscal year has been increasing overall. Over the past 10 years, the OIG has seen an increase of approximately 120% in the number of tips we receive each fiscal year, as shown here :



**Tips by Disposition**



Once a tip is received, it is reviewed to determine the appropriate action and assignment. Of all tips received in the reporting period, 24 resulted in investigative matters, and 9 are currently pending a determination by the OIG. This is the action we took on tips this fiscal year compared to last fiscal year.

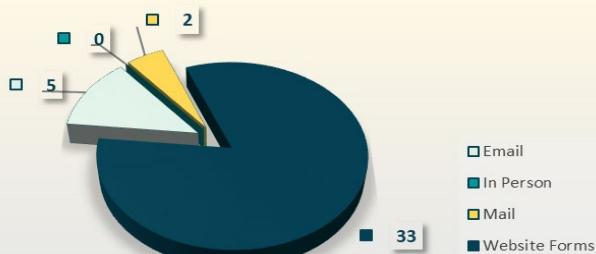
Since our inception, 395 tips have resulted in the initiation of investigative matters, and we have referred 731 tips to other governmental agencies.

## COMPLAINTS

The Inspector General may find good cause based on a signed, verified complaint. The Charter requires a complaint to be signed, under a penalty of perjury, with a statement that the complainant has personal knowledge of the facts. Persons who wish to file a complaint with the OIG may obtain a complaint form from the OIG website BrowardIG.org or by contacting the OIG at (954) 357-7873.

The complaint must be completed, signed, and filed online through the web portal or delivered to the Broward Office of the Inspector General, One North University Drive, Suite 111, Plantation, Florida, 33324.

The following charts show the methods by which we received complaints this fiscal year and since we implemented the IMS.

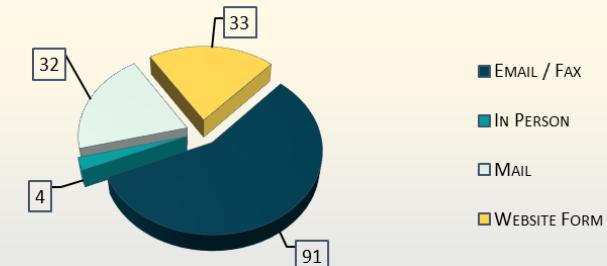


**FY 24 Complaints by Format**

To date, the OIG has received 308 signed complaints, including 40 during this reporting period.

We note that approximately 83% of our complaints this reporting period were received by our new website form method.

This is a breakdown of the methods by which we received all complaints since we first collected “method received” data via IMS.



\*Total complaints since method received was collected: 160

### Complaints since FY 2015



Like with tips, the number of complaints the OIG receives each fiscal year has been increasing. Over the past 10 years, the OIG has seen an increase of approximately 48%, as shown here.

Of the 40 complaints filed with the OIG this reporting period, three resulted in the initiation of investigative matters or are currently pending a determination, 16 were referred to other government agencies for their appropriate action, and good cause was not established in 21 of them.



Since our inception, 44 complaints have resulted in the initiation of investigative matters, and we have referred 83 complaints to other governmental agencies.

## PROGRAMS

The OIG is structured to support its primary mission of investigating gross mismanagement and misconduct. Deputy Inspector General Schmidt directs the work of these programs, which our Audit and Contract/ Procurement Oversight and Investigations units carry out. These units work together to perform investigations and oversight of contract management, procurement, and ethics.

As the result of OIG efforts, we have identified approximately \$46.7 million in questionable expenditures to date, including approximately \$2.9 million this fiscal year. This averages approximately \$3.6 million per year over the OIG's 13 fiscal years of operation. Moreover, our efforts have led to the detection of over \$7.3 million in recoverable funds, projected cost savings, and assessed penalties. To date, as a result of our investigations, the OIG has helped local governments recover approximately \$925,000 in misspent taxpayer funds, including over \$130,000 this fiscal year.

It is impossible to calculate our greatest impact – the millions we save residents and taxpayers through our programs' recommendations and the unseen correction of waste, fraud, and abuse through deterrence.

Each of the programs are discussed in more detail below.

## AUDIT AND CONTRACT/ PROCUREMENT OVERSIGHT

The Audit and Contract/Procurement Oversight unit ("ACPO") is under the supervision of ACPO Manager Magli. ACPO focuses on reviewing government expenditures and associated processes, with an emphasis on public procurement and contract execution, administration, and oversight. This unit consists of Special Agents and Senior Auditors. It conducts reviews, audits, and investigations within its area of responsibility.

The OIG designed ACPO around the principles of detection and prevention. Since its inception, the unit has conducted an ongoing effort to help local governments identify and recover misspent taxpayer funds. To date, our efforts have led to the identification of recoverable funds and estimated cost savings totaling approximately \$7.3 million.

To accomplish the program's objectives, OIG staff analyzes payments expended by Broward's local governments and detects instances of fraud, contract violations, overbilling, and underpayments. In addition to detecting misspent taxpayer dollars, we also evaluate internal controls; vendor solicitation, negotiation, and selection; purchase order execution; contract management; and other government processes that make local governments susceptible to the waste of public resources. We then recommend controls and other systematic best practice measures, such as staff training, to prevent those vulnerabilities from being exploited. We have found that Broward's county and municipal governments usually embrace such OIG recommendations.

This type of oversight and agency collaboration is crucial to promoting transparency and fairness in public procurement and maintaining fiscal integrity in local government. It not only helps mitigate potential corruption but also ensures that limited government resources are allocated more wisely and efficiently through fair and equitable competition, resulting in more prudent spending and an increase in public confidence.

Occasionally, our reviews identify potential gross mismanagement or misconduct. In those instances, the OIG proceeds with a full investigation and utilizes the expertise of investigative and legal staff, as necessary.

The following are summaries of ACPO's activities that were finalized with reports or memoranda to the affected entities during this reporting period.

#### [\*\*Gross Mismanagement Within the City of North Lauderdale Allowed Solid Waste Vendor to Overbill Over \\$2.58 Million, Ref. OIG 21-008-M\*\*](#)

The OIG issued a final report concluding that a former finance director of the City of North Lauderdale engaged in gross mismanagement for his failure to properly manage the financial aspect of a city contract for solid waste services when the service provider, Waste Pro, overbilled the City's residents (through the City) and commercial customers and did not pay all the franchise fees it owed to the City.

In total, from January 2012 through September 2021, Waste Pro's overbillings amounted to approximately \$2,589,753.48.

The OIG also determined that no one staff member in the City was responsible for managing the Waste Pro contract overall. Had the former finance director ensured that Waste Pro's rates were correct and in accordance with the contract and had there been proper management of the contract overall, City staff would have or should have realized that the service provider:

- did not lower rates in October 2012 in conformance with the contract's requirement to adjust for reduced tipping fees;
- lowered the residential rate in July 2013 for less than the contract required and did not lower commercial rates according to the contract's Second Amendment;

- when the City Commission agreed to increase rates in January 2016, January 2017, and October 2018, applied a higher rate than agreed for commercial customers;
- when the City Commission agreed to a higher rate on a single component of the overall rate in January 2016 and October 2018, increased the rate on all components for commercial customers; and
- throughout the contract, collected but did not report and remit all franchise fees that were due to the City.

The first two oversights listed above left incorrect rates in place throughout the term of contract, exponentially increasing the overbilling over time. Specifically, the OIG estimated that Waste Pro overbilled the City \$599,707.68 for residential solid waste services and that it overbilled commercial customers a total of \$1,990,045.80 for container and compactor services. For commercial services, this equated to an overbilling of approximately \$1,611,392.17 plus an overbilling of franchise fees of approximately \$378,653.63.

Additionally, the OIG found that Waste Pro billed for certain services to commercial customers but did not list them on its monthly franchise fee report to the City. This resulted in Waste Pro underpaying franchise fees to the City in the amount of \$42,580.58 for certain service codes related to compactors and \$36,207.73 for a frontload overload can fee code, for a total of \$78,788.31.

Waste Pro provided the City with a check in the amount of \$92,000.00 to remedy the franchise fee payment issue, but, otherwise, the parties have not resolved the overbilling and underpayment described in the OIG's report.

#### [\*\*City of Wilton Manors Employees' Gross Mismanagement of a Parking Management Services Contract, Ref. OIG 20-002-M\*\*](#)

The OIG issued a final report concluding that two former City of Wilton Manors ("City") finance directors engaged in gross mismanagement in their handling of the City's parking management services contract with Lanier Parking Meter Services, LLC ("Lanier").

The OIG's investigation determined that the former employees failed to sufficiently scrutinize Lanier's invoices from April 1, 2019, through June 30, 2022, the period it reviewed. Their deficiencies included failing to ensure that the revenue Lanier reported as having collected on behalf of the City, which totaled \$2,942,099.83, was accurate compared to Lanier's deposits into the City's parking bank account, which totaled \$3,056,220.00.

The failure to properly manage the Lanier contract also resulted in questionable expenditures totaling at least \$108,093.11, as the employees improperly approved \$77,589.36 of reimbursements to Lanier for inadequately documented employee wages and another \$30,503.75 for expenses the contract did not authorize.

The OIG identified two other issues of concern that the City and Lanier resolved while the OIG's investigation was ongoing. First, the OIG identified that Lanier remained in possession of a \$31,174.27 operating advance that was due back to the City. On March 25, 2024, Lanier sent the City a credit memo reflecting that Lanier applied a \$31,174.27 credit to the City's outstanding October 2023 invoice. Furthermore, on March 4, 2024, Lanier transferred to the City a vehicle that it was supposed to have given the City in April 2022, according to the Contract.

In its response to the preliminary version of the OIG’s report, the City reported that it had plans to add a Senior Accountant to the Finance Department staff with the necessary expertise and training to complete appropriate reconciliations. The OIG final report” concluded with several recommendations to the City to address the findings of the OIG’s investigation.

#### **Pembroke Park Follows OIG’s Recommendations to Implement Controls Over Town Purchasing Card or Credit Card Spending, Ref. OIG 23-030-M**

In September 2023, the Broward Office of the Inspector General (“OIG”) issued numerous recommendations to the Town of Pembroke Park to curb spending on town credit cards, also known as purchasing cards or p-cards. In May 2024, we issued a follow-up memorandum that concluded the Town had followed virtually all the OIG’s prior recommendations on the subject. We determined that the Town Commission met two weeks after the OIG issued its September closing memorandum and discussed its observations. Its members then directed staff to update the Town’s purchasing manual and any other policies needed to comply with the OIG’s recommendations.

Over the ensuing weeks, the commission approved a resolution that authorized the implementation of a purchasing manual that now contains a section on p-card use that answered many of the OIG’s concerns. The commission also passed an ordinance that established travel policies and rates that enabled the town to conform with Florida law. The town provided officials and employees with training on the new p-card and travel policies and procedures.

The town also produced several newly executed p-card user agreements by which authorized officials and employees agreed to follow the new policies and procedures. We also received a list of p-card holders and their designated spending limits.

After signing a p-card user agreement and undergoing the required training, the elected official whose town p-card spending was the focus of our initial inquiry, surrendered his p-card in late December 2023.

At the conclusion of the OIG’s follow-up, the town had yet to determine how to implement advance approval for p-card purchases and travel; whether purchases from 2019 to the present were made for a primary public purpose; and what disciplinary measures, if any, the town will implement for violations of the policies and procedures.

#### **Deficiencies Identified in North Lauderdale’s Procurement Process for Small Purchases, Ref. 22-005-M**

The OIG concluded a review of the City of North Lauderdale’s disbursement records and transactions of several smaller-scale City purchases from October 1, 2016, through June 29, 2020. The OIG identified several instances where the City did not ensure that it disseminated solicitation specifications equitably and effectively, did not obtain the minimum three quotes for the solicitation of the goods and services sought, or both. The OIG identified that these purchases resulted in questionable expenditures totaling at least \$73,800.00.

City purchases of less than \$25,000.00 still required employees to exercise due diligence in maintaining a competitive marketplace by, at a minimum, obtaining the required number of quotes as prescribed by code. In public procurement, it is essential that City staff provide all proposers with the same specifications and that they clearly instruct potential vendors on the procurement

process, so that the City equitably affords all potential vendors the same opportunity to compete and win a potential award. Additionally, following procurement best practices, staff must analyze proposals under the same “apples to apples” comparison to ensure fairness and sufficient competition.

As a result of the OIG’s review, the City took several measures to provide for better oversight of its procurement process, to add additional high-level support, and to better train staff on policies and procedures related to public procurement.

On June 26, 2024, the City’s Finance Director confirmed the City’s actions to address inconsistencies in the City’s procurement process. The OIG recognizes the significant steps the City has taken toward creating a more controlled, efficient, and fair procurement process for small purchases and appreciates its cooperation during this review.

## INVESTIGATIONS

Under the supervision of Investigations Manager Tanaka, Special Agents within the Investigations unit are tasked with investigating credible allegations of misconduct and gross mismanagement by County and Municipal elected officials, employees, and providers.

We also investigate alleged violations of the Broward Ethics Code, the Florida Code of Ethics for Public Officials and Employees (“State Ethics Code”), and municipal ethics codes. Special Agents also assist on procurement oversight and audit-related matters.

OIG staff are responsible for reviewing and corroborating information from hundreds of tips and complaints. They must also:

- conduct thorough, well-documented investigations;
- perform extensive background checks; and
- carry out detailed ethics and other regulatory compliance reviews.

Although OIG investigations vary in size and complexity, most require interviews of witnesses and implicated parties, the review of numerous documents, the analysis of financial records, and the preparation of detailed reports that summarize investigative findings.

The OIG issues final reports at the conclusion of investigations of alleged gross mismanagement. We also issue final reports involving alleged misconduct when we determine that such a report will assist the County or any Municipality in preventing similar misconduct in the future. When a final report is not warranted, the OIG may issue and/or publish a closing memorandum notifying officials of the closure of the investigation and detailing what we found.

In addition to one matter reported below in the Ethics Program discussion, the following are summaries of significant investigative findings the OIG made during this reporting period.

## **Fort Lauderdale City Manager Committed Misconduct by Not Residing in the City and Making a False Statement That He Did Reside in the City, Ref. OIG 23-031-M**

The OIG issued a final report concluding that the City of Fort Lauderdale's former City Manager Gregorio "Greg" Chavarria engaged in misconduct by failing to reside in the City during his term as city manager, which ran from July 23, 2022, to June 1, 2024. The OIG also concluded that Mr. Chavarria engaged in criminal misconduct by falsely swearing to the Florida Department of Highway Safety and Motor Vehicles ("DHSMV") to a particular Fort Lauderdale address as his legal residence.

The OIG's investigation determined that, although the City's charter required the city manager to reside within the City during his or her term of office, there were no objective facts that reasonably suggested that Mr. Chavarria did so until at least mid-September 2023. Although Mr. Chavarria and his wife purchased a condominium unit located in Fort Lauderdale on October 31, 2022, the OIG observed factors that showed that he did not appear to reside there, including that he did not change his address with the City or with the DHSMV. Furthermore, he did not request the City to reimburse him for any moving expenses for a move into the City, an allowance to which he was contractually entitled.

The OIG's investigation also determined that Mr. Chavarria falsely swore to the DHSMV to another Fort Lauderdale address as being his legal residence when he changed his address on his driver license on February 25, 2023. As the objective facts, including Mr. Chavarria's travel pattern on work days, showed that he did not reside at that address, his false declaration constituted two types of misdemeanor perjury, perjury not in an official proceeding and making a false official statement.

Mr. Chavarria, through his attorney, and Mayor Dean Trantalis, individually, disputed the OIG's determinations by suggesting that Mr. Chavarria lived at the Fort Lauderdale condominium he owned with his wife. Mayor Trantalis offered that Mr. Chavarria showed a good faith effort to comply with the city charter's mandate by buying the condominium. But, as Mr. Chavarria's ownership of the condominium accounted for less than four months of his 22-month term of office and the city charter did not provide a good faith exemption, the claimed residence at the condominium he purchased in the City did not affect our misconduct findings, which included false statement and perjury findings.

In accordance with our charter mandate, we referred the matter to the Broward State Attorney's Office for whatever action that agency deems appropriate.

## **Pembroke Park Officials Unlawfully Spent \$10,575 of Taxpayer Funds to Charter a Yacht for the Town's 2022 Holiday Party, Ref. OIG 23-018-M**

The OIG issued a final report concluding that Town of Pembroke Park Commissioner Geoffrey Jacobs, when he was the Town's mayor, engaged in misconduct by improperly procuring a \$10,575.00 yacht charter for the Town's 2022 annual holiday party for its officials, staff, and guests.

The OIG investigation determined that then-Mayor Jacobs selected the vendor by making a non-refundable \$3,950.00 deposit with his Town credit card and executing a contract for the Town to charter the Sun Dream yacht for a three-hour cruise for 40 guests from 5:00 p.m. to 8:00 p.m. on

December 21, 2022, for \$10,575.00. The Town's Procurement Code required that, for purchases exceeding \$10,000.00, a proper procurement entailed the Town Commission's review of written proposals from at least three different vendors and approval of the most responsible and responsive proposal at a regular or special meeting. The Code also instructed that only the Chief Procurement Officer, that is, the Town Manager or his designee, was authorized to contract on behalf of the Town.

Because only 24 guests reportedly attended the event, the approximate charter cost for each person who cruised was \$440.63.

The investigation also determined that the Town's former Finance and Budget Director Roy Brown played a role in the improper procurement when he authorized a \$6,625.00 wire transfer to pay the balance due for the holiday party without determining whether the purchase complied with the Town's laws regarding procurement. He did not review the invoice for the yacht charter, endeavor to learn the amount of the deposit, or otherwise determine the total cost of the yacht charter, which would have alerted him about the purchase's procurement deficiencies.

#### [\*\*OIG Completes First Compliance Review of County and Municipal Governments' Adherence to State's New Cybersecurity Law, Ref. 24-012-M\*\*](#)

The OIG concluded a review into whether the largest 23 local governments within the county had complied with the state statutory requirement to adopt certain cybersecurity standards by January 1, 2024. By the end of the OIG's involvement, all local government entities under review had either certified to the state that they had adopted cybersecurity standards or provided the OIG records reflecting their adoption of cybersecurity standards.

The Local Government Cybersecurity Act requires local governments to adopt standards that safeguard their data, information technology, and information technology resources to ensure availability, confidentiality, and integrity. According to the Act, such standards must be consistent with generally accepted best practices for cybersecurity.

This was the OIG's first review for compliance with the Act's requirements. During the next fiscal year, the OIG intends to conduct a similar review of the county's nine remaining municipalities – those with populations of less than 25,000, as state law requires those municipalities to adopt cybersecurity standards by January 1, 2025.

## **ETHICS**

Consistent with its Charter mandate, the OIG investigates, reports on, and refers state and local ethics code violations that apply to Broward's officials and employees and enforces the Broward Ethics Code.

### **Ethics Enforcement**

The OIG reviewed the tips and complaints it received during the reporting period and determined that we received 18 ethics-related tips within our jurisdiction. Of those 18 total tips, we closed 5 and opened 12. Three (3) tips were related to existing matters, and 9 were opened as new matters

involving potential misconduct as defined by state and local ethics laws. One (1) tip was pending further review.

OIG ethics enforcement activity during the reporting year included the following:

#### [\*\*Tamarac's Federal Lobbyist Paid for City Officials' Dinner, Ref. OIG 23-029-M\*\*](#)

The OIG issued a closing memorandum after the Investigations Unit concluded an investigation into whether certain elected officials from the City of Tamarac accepted a gift prohibited by the Broward Ethics Code when the City's Federal Lobbyist paid for one of their dinners during a City delegation trip to Washington, D.C., in March 2023.

We determined that the City's Federal Lobbyist personally paid \$594.46 for beverages and food for three elected officials, among others, who sat at her table at the Clyde's of Gallery Place restaurant on March 29, 2023. Until after the OIG's investigation became known to the City, no one had reimbursed either the lobbyist or her firm for any portion of the total she paid for the meal. Under the Broward Ethics Code, the alcoholic beverages and food constituted gifts from a City vendor or contractor valued at over \$5.00. But because the OIG was not able to conclusively determine that any of the elected officials who attended the dinner knew – at the time – that the City's Federal Lobbyist paid for the dinner, it did not find misconduct.

The lobbying firm invoiced the City for the dinner on February 23, 2024, and the City paid \$594.46 to the firm on April 26, 2024, more than one year after the meal.

The OIG reminded all of Broward's elected officials that the Broward Ethics Code states it is their responsibility to avoid even the appearance of impropriety, that there are gift prohibitions within the Broward Ethics Code, and that elected officials should be vigilant in holding themselves to the highest ethical standards.

#### [\*\*OIG Helps Broward's Elected Officials Make Their 2022 Financial Disclosures Available for Public Inspection, Ref. 24-008-M\*\*](#)

Due to the OIG's efforts, all current Broward elected officials have complied with the requirement that they post copies of their 2022 Form 1 and Form 6 disclosures ("financial disclosures") on their governmental entities' websites.

The Broward Ethics Code requires the mayors and members of the governing bodies of the county's local governments ("elected officials") to post copies of their financial disclosures online at the same time they file their original forms with the appropriate government office per state law. The State Ethics Code made all 2022 financial disclosures due by July 1, 2023.

In its initial review that began in February 2024, the OIG determined that 36 of the forms that were due to be online on or by July 1, 2023, were missing. This comprised approximately 21 percent of the forms for the 170 officials in office at the end of 2022. We then communicated and worked with the clerks of the 11 municipalities with missing forms.

By the end of the OIG's involvement, 100 percent of the elected officials who were required to file a 2022 financial disclosure were in compliance with the Broward Ethics Code's requirement to make them available for public inspection.

## Former County Convention and Visitors Bureau V.P. of Convention Sales Admits to State Ethics Violation, Ref. OIG 16-019-M

In a matter that the OIG referred to the Florida Commission on Ethics (“CE”), the former Vice President of Convention Sales for the Greater Fort Lauderdale Convention and Visitors Bureau (“CVB”) agreed with the CE that she violated the State Ethics Code.

Christine Roberts admitted that she had a conflicting contractual relationship that would create a continuing or frequently recurring conflict between her private interests and the performance of her public duties in violation of section 112.313(7)(a), Florida Statutes. On December 1, 2023, the CE entered a final order adopting the agreement to a public censure, reprimand, and \$1,500 civil penalty.

The OIG passed on its findings to the CE after its investigation revealed probable cause to believe that Ms. Roberts corruptly misused her position within the CVB to orchestrate the selection of her boyfriend’s event production company for CVB events between 2012, the year she and her boyfriend started dating, and 2015, the year he stopped working with the CVB. The investigation further found probable cause that Ms. Roberts had a conflicting contractual relationship with her boyfriend, as the two entered into a loan agreement at the same time as the CVB was doing business with him. The CE had also found probable cause to believe that Ms. Roberts used or disclosed information not available to the public for her boyfriend’s benefit.

Although Ms. Roberts ultimately admitted to the conflicting contractual relationship, she denied the allegations that she misused her position and disclosed information not available to the public, and, as part of the stipulation, the CE dismissed the denied allegations.

## CFA ACCREDITATION

In October 2023, the Commission for Florida Law Enforcement Accreditation (“CFA”), the accrediting authority for law enforcement agencies and offices of inspectors general in Florida’s state and local governments, voted to award the OIG its third reaccreditation.



During the prior reporting period, a team of CFA assessors had conducted its review and recommended reaccreditation, finding the OIG to be in compliance with 43 applicable standards. The CFA’s assessment report found that the OIG is committed to maintaining the highest level of professionalism and accountability and that it upholds the CFA standards as part of its daily operations. In the report’s conclusion, it lauded the OIG for a “flawless onsite assessment.”

The CFA has continually accredited the OIG since 2014. The new reaccreditation is valid until October 2026.

We at the OIG occasionally hear the question, “Who watches the watchdog?” In the case of the OIG, not only do the members of the Inspector General Selection-Oversight Committee – over which the OIG has no jurisdiction or authority – have the responsibility to oversee and annually review the Inspector General, the OIG also voluntarily submits to the CFA’s review process so that the public is assured that another third-party organization neutrally assesses whether the OIG has adopted standards to ensure it operates accountably, transparently, and in the public interest. The OIG appreciates the vital contributions of Deputy Inspector General and Accreditation Manager Amy Schmidt and Operations Manager and Assistant Accreditation Manager Monica Vidal to ensure that all OIG staff understand and follow the CFA standards at all times and are well prepared for the assessment process.

## BROWARD COUNTY PUBLIC SCHOOLS

In 2022 the School Board of Broward County (“SBBC”) submitted a letter to the Broward County Board of County Commissioners (“BCC”) requesting the County allow it to receive inspector general services from the OIG. After the Inspector General agreed in principle to providing such services, in October 2023, the BCC gave direction to the County Attorney’s Office to begin working with the SBBC and the OIG to draft the necessary legal documents to enable the SBBC or a constitutional officer to receive inspector general services from the OIG if pursuant to an interlocal agreement (“ILA”), in exchange for the payment of costs.

Over the next eight months, the Inspector General, with the substantial assistance of OIG General Counsel McIntire and outside counsel retained for the purpose, met individually and together with counsel for the County and the SBBC to draft a Charter amendment, a tri-party ILA, a ballot question, and a BCC resolution placing the question on the November 2024 general election ballot. Efforts to craft the amendment and the ILA in particular required the OIG to engage in many hours of internal discussion as well as extensive face-to-face and videoconference briefing, discussion, drafting, and negotiation with representatives of the County and the SBBC.

The Inspector General, Deputy Inspector General, ACPO Manager, and General Counsel briefed SBBC officials in detail about how the OIG currently provides inspector general services and how it expected to do so for the SBBC if voters were to approve the ballot question. The Inspector General, Deputy Inspector General, and ACPO Manager met with SBBC officials and staff including the Auditor, Chief Safety and Security Officer, Chief of Police, and General Counsel to gain an understanding of the SBBC’s investigative processes.

The Inspector General and Deputy Inspector General also personally met with Miami-Dade OIG’s Assistant Inspector General for Investigations Hector Ortiz and Supervisory Special Agent Jose Gonzalez, Palm Beach Schools Inspector General Teresa Michael, Florida Department of Education Inspector General Mike Blackburn, and Florida Chief Inspector General Melinda Miguel and several of their staff members to better understand how local and state inspector general services are provided to Florida’s school districts. The Inspector General is grateful for these individuals’ insight and generosity of time.

Chief issues to which the parties to the ILA ultimately agreed were:

- ensuring the OIG's independence and discretion to initiate and direct investigations,
- ensuring the SBBC will pay – in advance where possible – for all anticipated incremental costs to the County,
- rule and regulation violations subject to investigation,
- inclusions and exclusions of individuals and entities subject to investigation,
- termination by any party with 30 days' notice and a wind-down period to complete pending matters, and
- SBBC's indemnification of the County and the OIG.

By June 4, 2024, when the BCC passed the resolution to place the referendum on the ballot in the general election, the three parties had agreed to a draft ILA, with only the initial fee to be determined.

The following was approved to appear on the Broward County ballot in the general election of November 5, 2024:

#### **Expansion of the Broward County Inspector General's Authority**

Amends the Broward County Charter to allow the Broward County Inspector General to provide inspector general services to The School Board of Broward County and the constitutional officers of Broward County if the applicable entity (The School Board or the constitutional officer) contracts with the Broward County Office of Inspector General and with Broward County regarding such inspector general services.

YES  
 NO

## **INTERGOVERNMENTAL COOPERATION AND COMMUNITY OUTREACH**

The OIG continues to maintain relationships and work with federal, state, and local law enforcement, regulatory, and governmental agencies throughout the county and state.

We refer completed OIG investigations to the appropriate prosecutive or regulatory agency, such as the Broward State Attorney's Office ("SAO"), the CE, and the Florida Election Commission, for their action as they deem suitable. We provide continuing cooperation with those agencies as their investigations, prosecutions, and administrative actions progress. In March 2024 we met with the new Assistant State Attorney in Charge of the SAO's Public Corruption Unit regarding matters of mutual interest to our respective agencies.

We remain members of the Broward County Public Corruption Task Force, which also includes the Federal Bureau of Investigation, Broward Sheriff's Office, City of Fort Lauderdale Police Department, and United States Attorney's Office for the Southern District of Florida.

We participate in report sharing with the Council of the Inspectors General on Integrity and Efficiency (“CIGIE”), the organization of federal inspectors general that operates and maintains the public database of inspector general reports, [Oversight.gov](https://oversight.gov). The OIG is also an active member of the South Florida I.G. Council, from which we received an award this reporting period, as reported below.

We participate as members of the national and Florida Chapter of the AIG and the Council on Government Ethics Laws. The Inspector General is active on the Board of Directors of the national AIG and cooperates with other inspectors general and their key personnel on issues of mutual interest.

The OIG participated in intergovernmental and community outreach during the reporting period as follows:

- In December 2023, General Counsel McIntire and Deputy General Counsel Jenna Gargano presented the OIG’s 50th ethics training for Broward’s elected officials. This live, in-person training was titled, “Ethics and Open Government Laws for Elected Officials” and designed to assist Broward’s elected officials in satisfying their state and county ethics training requirements. Ms. Gargano presented an overview of state and county ethics laws, and Ms. McIntire presented on open meetings and public records laws. The course provided an understanding of these laws by teaching the sources of the law, the standards of conduct expected, and the legal effect of violations.

Sixteen representatives of municipalities throughout Broward attended the presentation, after which several attendees expressed their gratitude for the OIG’s presentations and engaging discussions about the material.

- In February 2024, the South Florida I.G. Council recognized four OIG staff members for their work in investigating and reporting on a matter concerning Plantation’s former mayor at its Special Achievement Awards Ceremony held at the United States Attorney’s Office in Miami, Florida.

OIG Special Agent William Cates, Senior Special Agent Hisae Tanaka, General Counsel McIntire, and Deputy Inspector General Schmidt accepted the 2023 Public Corruption Investigation Award. The Council gave the award for this category for results distinguishable from other public corruption matters by factors such as level of complexity, systemic corruption, level of subject(s), and the impact the investigation had on government operation or the public’s faith in government.



For the case that resulted in the award, the OIG team reviewed a substantial number of city records from various departments, construction loan records, title insurance services records, campaign finance reports, and city council meeting records and videos and conducted 44 interviews of current and former employees and officials of the city and private companies. The event was attended by approximately 200 guests. Among the attendees were Broward State Attorney Harold Pryor and Chief Assistant State Attorney Regina Faulk, whom the Council invited to recognize for their office's support of the work of inspectors general. The Council, of which the OIG is a member, is comprised of federal, state, and local OIGs with a presence in South Florida. Council members routinely meet to discuss trends, share information with member agencies, host training opportunities, and coordinate the awards program.

- In February 2024, Inspector General Breece participated in the American Society for Public Administration, South Florida Chapter's annual "Best Practices" conference.

The OIG's participation was on a panel titled "Navigating Between Right and Wrong: Contemporary Ethical Challenges," moderated by Miami-Dade Commission on Ethics and Public Trust ("Miami-Dade Ethics Commission") former Executive Director Jose Arrojo. Former Miami- Dade Ethics Commission Executive Directors Robert A. Meyers, now a city attorney and partner with the law firm Weiss Serota Helfman Cole + Bierman, and Joseph M. Centorino, now the Inspector General for the City of Miami Beach, joined the panel in addressing how to recognize and handle ethical dilemmas in the public workplace. Ms. Breece spoke on the function of inspectors general, the Broward OIG's scope and function, and examples of closed investigations where public employees reported suspected ethical misconduct, specifically in public procurements.

The South Florida chapter of ASPA is comprised of 1,000 public administration practitioners, academics, and students, established to professionalize the public service, and it provides its members with education, research, technical assistance, and networking opportunities.

- In March 2024, OIG Deputy General Counsel Jenna Gargano spoke on behalf of the agency at a program sponsored by the Broward County Bar Association's government section, titled, "Ethics Lawyering for Local Governments."

During the program, which was held in Fort Lauderdale, Ms. Gargano, Assistant County Attorney Kristin Carter, and Bradley H. Weissman of Nabors, Giblin & Nickerson, each spoke on the role they served for their own agency or firm in handling public ethics law-related issues. Ms. Gargano presented on the OIG's scope, function, and investigations, focusing on ethics cases. The program was well received by the approximately 21 participants who attended, many of whom were attorneys serving one or more local governments in Broward County.

- In April 2024, the Inspector General participated in a presentation coordinated by the Broward County Attorney's Office for 11 public corruption investigators, prosecutors, and reporters from Eastern Europe visiting the United States.

The presentation, titled "Combatting Public Corruption," also included Assistant County Attorneys Scott Andron and Kristin Carter and Broward County District 7 Director of Policy and Public Affairs Eugen Bold, who spoke on local government in Florida, the state's open meetings and public records laws, and building public trust and confidence, respectively. Inspector General Breece spoke on inspectors general as a specialized tool to combat public corruption,

the authority and function of the Broward OIG, legal mechanisms that enhance interagency information sharing and cooperation, and the role of media and civil society in the OIG's investigating and reporting.

The guests, who included a prosecutor from the European Public Prosecutor's Office and an elected member of the National Assembly of the Republic of Slovenia, competed within their countries for the opportunity to participate in this cohort of the U.S. Department of State International Visitor Leadership Program facilitated by Global Ties Miami and Meridian International Center.

- In August 2024, the OIG's legal staff conducted another live, in-person ethics training titled, "Ethics and Open Government Laws for Broward's Elected Officials." The four-hour course was designed to assist Broward's elected officials in satisfying their state and county ethics training requirements. Ms. Gargano presented an overview of state and county ethics laws, Ms. McIntire presented on open meeting laws, and Assistant Legal Counsel Amy Drever presented on public records laws. Twenty elected officials from municipalities and the county attended the presentation. Following the presentation, many of the attendees expressed appreciation for the OIG's presentation and engagement of the legal staff.

In an effort to better communicate with the public, during FY 2024, the OIG sought and received the substantial, professional assistance of the County's Office of Public Communications ("OPC") in restyling the OIG's logo and website. As the OIG is organized to be independent of the local governments over which it has authority, it was our goal to bring visual distinction between the OIG and the County, whose logos and websites shared the same colors and included overlap in design. Part of an element of the OIG's legacy logo, white stars, appears in the new logo as a nod to the office's history.

OPC designed the OIG's new website, [www.browardIG.org](http://www.browardIG.org), from the ground up for the public to readily view and navigate the site with mobile devices, now the source of most website traffic. The website carries through the color scheme, design, and tone of the restyled logo and was organized to quickly provide relevant information on the following web pages:

- Home
- About Us
- Investigations
- Audit & Contracts
- Ethics
- FAQs
- Careers
- Public Records
- Publications & Press
- Contact Us
- Report Misconduct

It features new content and the technological advance of online forms for tips and complaints. These online forms are embedded within the site and have provided a convenient way for those with information about misconduct and gross mismanagement to report their information immediately and confidentially to the OIG. Following the OIG's implementation of these forms in

April 2024, we saw a significant increase in the number of filed complaints, as reported above under “Complaints, Tips, and Information.”

The OIG also brought the new look to other agency products during the fiscal year, such as stationery, forms, internal directives, business cards, and this annual report. In the redesign of our business cards, we included a staff innovation on the reverse of every staff member’s card, two helpful Quick Response (“QR”) codes. The first QR code, labeled “How to Report,” goes directly to the OIG’s “Report Misconduct” web page. The second QR code, labeled, “Witness FAQs,” goes directly to our Frequently Asked Questions or “FAQs” page, and answers questions witnesses would likely have when first encountering the OIG.

The OIG’s restyled website, still at [www.browardIG.org](http://www.browardIG.org), remains an essential resource for providing and receiving information and for staying connected with those whom we serve.

The public and press can stay up to date about our recent activity and access our searchable “Publications & Press” page for final reports, closing memoranda, status reports, press releases, annual reports, and other publications. Site visitors may also find out how to contact us and “Report Misconduct” with conveniently located buttons on every page of the site.

“Report Misconduct” encourages website visitors to assist the OIG in combating misconduct and gross mismanagement by providing information in several ways. At the “Ethics” section’s “Disclosure Sites” page, the OIG’s website also provides a convenient portal for the public to gain access to the County and Municipalities’ ethics disclosure web pages, and it provides open access to ethics training opportunities, OIG ethics training materials, applicable ethics laws, and helpful OIG publications on state and county ethics provisions.

Dockets for open Charter Section 10 Enforcement Hearings Forum cases are also available online. These dockets give the public open access to the text of all documents filed with the OIG Agency Clerk and provide for public notice of upcoming hearings. When such a case is open, you can find its docket under the “Public Records” tab at our website.

The OIG also uses social media messaging to inform the public and press of newly published reports and notices of other important activities. To stay connected to the OIG, follow @BrowardIG on X.



Inspector General Carol J. Breece

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## ARTICLE 1. - GOVERNMENT AND ETHICS

### *Footnotes:*

--- (1) ---

**Editor's note**— Ord. 2010-616-E, § 1, amended the Charter by retitling Art. 1.

## CHAPTER 1. - CONSOLIDATED GOVERNMENT

### *Footnotes:*

--- (2) ---

**Editor's note**— Ord. 2010-616-E, § 1, amended the Charter by adding a new subtitle to Art. 1, and renumbering former §§

1.01 and 1.02 as §§ 1.101 and 1.102.

### Section 1.101. - Consolidated government.

- (a) The county government of Duval County, the municipal government of the City of Jacksonville, the Duval County Air Improvement Authority, the east Duval County Mosquito Control District, the northeast Duval County Mosquito Control District, and all boards, bodies, and officers thereof were and are consolidated into a single body politic and corporate pursuant to the power granted by former s. 9 of Article VIII of the Constitution of 1885, as amended, of the State of Florida, which section was continued by and remains in full force and effect under s. of Article VIII of the Constitution of the State of Florida. The name of the consolidated government is City of Jacksonville (herein called "city" or "consolidated government"). The consolidated government succeeds to and possesses all the properties (of whatever nature), rights, capacities, privileges, powers, franchises, immunities, liabilities, obligations, and duties of the former governments and former special districts named in the first sentence of this subsection, without including or affecting the existence, properties, rights, capacities, privileges, powers, franchises, immunities, liabilities, obligations, and duties of the Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin. The consolidated government shall have perpetual existence and shall have only such officers, departments, and other agencies as are provided in this charter or as may be established by the council.
- (b) The consolidated government has and shall have jurisdiction as a chartered county government and extend territorially throughout Duval County, and has and shall have jurisdiction as a municipality throughout Duval County except in the Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin.

(Laws of Fla., Ch. 78-536, § 1; Laws of Fla., Ch. 92-341, § 1; Ord. 2010-616-E, § 1)

Section 1.102. - Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and Town of Baldwin.

- (a) The territories of the Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin were and are also consolidated into the territory of the consolidated government. The Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin shall each continue to exist and have and retain the same local governmental structure, boards, bodies, officers, laws, municipal charters, and special acts which existed in those areas on September 30, 1968, unless changed in accordance with law. The persons who were officers and members of boards and bodies of the Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin on September 30, 1968, continued after that date to occupy the same position and were entitled to the same compensation therefor, unless changed in accordance with law. All such boards, bodies, and officers continue since October 1, 1968, to be elected at the times, in the manner, and for the terms which were provided under their respective municipal charters and continue to have the same powers and duties which they had under those charters, unless changed in accordance with law. All municipal charters and special and general laws which applied to the Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin on September 30, 1968, continue to apply to the respective governments, boards, bodies, and officers unless changed in accordance with law. These Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin each continue to be entitled to own, acquire, encumber, and transfer property in its own name, by the duly authorized action of its boards, bodies, and officers. The Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin are continued as municipalities having all governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal services, and shall be treated, considered, and dealt with as municipalities under the Constitution and laws of the State of Florida and shall be entitled to exercise the same functions, powers, and duties granted to municipalities under the general laws and Constitution of the State of Florida.
- (b) The Cities of Jacksonville Beach, Atlantic Beach, and Neptune Beach and the Town of Baldwin shall not be subject to the provisions of section 5.11, article 14, article 16, article 17, or article 19. The council may provide for management or fiscal audits by the council auditor of the second, third, fourth, and fifth urban services districts or their boards, bodies, or officers.

(Laws of Fla., Ch. 78-536, § 1; Laws of Fla., Ch. 92-341, § 1; Ord. 2010-616-E, § 1) **Cross reference—** Duval County boundaries, Part B, Art. 1.

## CHAPTER 2. - ETHICS

### Section 1.201. - Declaration of Ethics Policy.

The proper operation of responsible government requires that public officials and employees be independent, impartial, and responsible to the people; that government decisions and policy be made in the best interests of the people, the community and the government; that public office not be used for personal gain, and that the public have confidence in the integrity of its government.

(Ord. 2010-616-E, § 1)

Section 1.202. - Ethics code, ethics commission, inspector general.

The City of Jacksonville, acting in its capacity as a county, shall enact an ethics code with jurisdiction over the officers and employees of the consolidated government of the City of Jacksonville, its constitutional officers, and independent agencies and districts, whether elected or appointed, paid or unpaid, and to the officers and employees of the school district. Jurisdiction shall include, but not be limited to the following: The Mayor, the Sheriff, the Supervisor of Elections, the Property Appraiser, the Clerk of the Courts, the Tax Collector, City Council, JEA, the Police and Fire Pension Fund, Jacksonville Aviation Authority, Jacksonville Port Authority, Jacksonville Housing Authority, Jacksonville Housing Finance Authority, Jacksonville Transportation Authority, and the Jacksonville Health Facilities Authority. The ethics code may, as allowed by law, supplement state ethics laws. The ethics code shall provide for an independent ethics commission, whose membership shall have appropriate subject matter expertise, and which shall:

- (a) manage a citywide ethics hotline for intakes of allegations of violations of the ethics code;
- (b) manage and coordinate the training and education of local officers and employees in state and local ethics;
- (c) have the authority to refer ethics matters to appropriate enforcement agencies;
- (d) recommend changes in legislation to City Council in the areas of ethics laws and administration, conflicts of interests, hotline policies, ethics education, ethics in procurement, campaign ethics, and lobbying;
- (e) have jurisdiction to levy those civil fines or penalties authorized by the City Council for violations of the City's ethics code;
- (f) act as the hiring committee for the administrative staff of the ethics oversight and compliance office;

and whose enforcement power is limited to the ethics code authorized by this section and enacted by city council. A structure shall be established for the ethics commission that ensures independence and impartiality

(Ord. 2010-616-E, § 1; Ord. 2014-747-E, § 1)

Section 1.203 - Ethics Oversight and Compliance office and Office of Inspector General.

- (a) The ethics code provided for in section 1.202 of the Charter shall include the establishment of an independent citywide Ethics Oversight and Compliance office and an independent Office of Inspector General, each with jurisdiction over the City of Jacksonville, its constitutional officers, and its independent agencies.
- (b) The Ethics Office shall coordinate ethics training, ethics compliance, and ethics oversight issues and to staff the ethics commission.
- (c) The Office of Inspector General shall provide independent oversight of publicly funded activities and transactions and other local government operations. The office shall have jurisdiction to investigate, audit, and provide contract oversight, and to promote economies and efficiencies, improve agency operations, and prevent and deter waste, fraud and abuse.

(d) The Ethics Oversight and Compliance Office and the Office of Inspector General shall, to the extent practicable and advisable, share resources, promote efficiencies and avoid duplications.

(Ord. 2010-616-E, § 1; Ord. 2014-519-E, § 4; Ord. 2014-747-E, § 1)

#### Section 1.204 - Administrative Support.

- (a) Appropriate support, as determined by City Council, shall be provided to the ethics commission and to the citywide Ethics Oversight and Compliance office and to the Inspector General to carry out each of their duties and responsibilities.
- (b) Subsection (a) support shall include a mechanism to obtain documents and testimony in connection with violations of the City's ethics code.
- (c) The City and the independent agencies may enter into agreements for purposes of providing funding and administrative support for ethics and inspector general activities.
- (d) Subject to available funding, the Inspector General may, appoint, employ or retain independent legal counsel to assist with the functions of the office.

(Ord. 2010-616-E, § 1; Ord. 2014-747-E, § 1)

#### Section 1.205. - Ethics Education and Application of Ethics Laws.

Every elected official within the consolidated government shall complete such ethics training as may be required by the ethics code. This requirement shall apply to all elected officials within the consolidated government, including, without limitation, the Mayor, all City Council Members, all Duval County School Board Members, the Sheriff, the Supervisor of Elections, the Property Appraiser, the Tax Collector, and the Clerk of the Circuit and County Court. Additionally, all such elected officials shall be included in the definition of the term "officer" regarding any ethics code definition referring to officers as any person elected to any City office and all such elected officials shall comply with all laws applicable to officers in the City's ethics code.

(Ord. 2010-616-E, § 1; Ord. 2017-347-E, § 1)

#### Section 1.206. - Professional Standards.

Subject to practicality and available funding, the Office of Inspector General should apply for and pursue professional accreditations for the investigative functions of the office offered by the Florida Commission for Law Enforcement Accreditation.

(Ord. 2014-747-E, § 1)

#### Section 1.207. - Inspector General Independent Selection.

The City Council shall amend, enact, reenact, or recodify appropriate legislation to ensure that the hiring and removal of the inspector general shall be vested with an independent inspector general selection committee.

(Ord. 2014-747-E, § 1)

### PART 3. - INSPECTOR GENERAL

#### Sec. 602.301. - Establishment; Office of Inspector General.

There is created an Independent Office of Inspector General. The organization and administration of the Office shall be independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General.

(Ord. 2014-519-E, § 5)

#### Sec. 602.302. - Purpose.

The purpose of this Part is to establish a full-time Office of Inspector General in order to provide increased accountability, integrity, and oversight of the entire Consolidated Government, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud and abuse. This Part shall not apply to the Office of the State Attorney, and the Office of the Public Defender.

(Ord. 2014-519-E, § 5; Ord. 2016-332-E, § 3)

#### Sec. 602.303. - Duties and Functions.

The duties and functions of the Office of Inspector General shall include the authority, power and responsibility to:

- (a) Review and evaluate internal controls to protect the resources of the entire Consolidated Government against waste, fraud, inefficiency, mismanagement, misconduct, and other abuses;
- (b) Audit, evaluate, investigate and review past and present the activities, accounts, records, contracts, procurements, change orders, grants, agreements, and other programmatic and financial arrangements undertaken by any office, agency, department, or part of the entire Consolidated Government, and any other function, activity, process or operation conducted by any office, agency, department, or part of the entire Consolidated Government; its officials and employees, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with any office, agency, department, or part of the entire Consolidated Government, or receiving funds from any office, agency, department, or part of the entire Consolidated Government;
- (c) Conduct investigations, audits, contract oversight and reviews, issue reports, and make recommendations in accordance with applicable laws, rules, regulations, policies and past practices. Audits, investigations, inspections and reviews conducted by the Office of Inspector General will conform to professional standards for Offices of Inspector General such as those promulgated by the Association of Inspectors General; in accordance with current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc., or where appropriate, in accordance with generally accepted governmental auditing standards. The Office of Inspector General shall develop and adhere to written policies in accordance with Florida accreditation standards for Inspector Generals;

- (d) Receive full and unrestricted access to the records of any and all officials and employees, contractors, including their subcontractors and lower tier subcontractors, of any office, agency, department, or part of the entire Consolidated Government and other parties doing business with any office, agency, department, or part of the entire Consolidated Government or receiving funds from any office, agency, department, or part of the entire Consolidated Government;
- (e) Receive, review, and investigate any complaints regarding projects, programs, contracts or transactions of any office, agency, department, or part of the entire Consolidated Government;
- (f) Establish a "hotline" to receive complaints, from either anonymous or identified persons;
- (g) Review referrals from the Director of the Office of Ethics Compliance and Oversight;
- (h) Require all officials, employees, and contractors, their subcontractors and lower tier subcontractors, and other parties doing business with any office, agency, department, or part of the entire Consolidated Government or receiving funds from any office, agency, department, or part of the entire Consolidated Government to provide statements; administer oaths; and, require the production of documents, records and other information. In the case of refusal by an official, employee or other person to obey a request by the Office for documents or for an interview, the Inspector General shall have the power to subpoena witnesses, administer oaths, and require the production of documents;
- (i) In the case of refusal to obey a subpoena served to any person, the Inspector General may make application to any court of competent jurisdiction to order the witness to appear before the Inspector General and to produce evidence, or to give testimony relevant to the matter in question;
- (j) Whereas the Inspector General suspects a possible violation of any State, federal or local law, he or she shall notify the appropriate law enforcement agencies;
- (k) The Mayor and any and all Officials and employees of any office, agency, department, or part of the entire Consolidated Government, except for employees of the Jacksonville Sheriff's Office, shall promptly notify the Inspector General of possible mismanagement of a contract (misuse or loss exceeding \$5,000 in public funds), fraud, theft, bribery, or other violation of law which appears to fall within the jurisdiction of the Inspector General, and may notify the Inspector General of any other conduct which may fall within the jurisdiction of the Inspector General. Employees of the Council Auditor's Office are exempt from disclosing any information obtained during an audit until the audit is complete and the audit report has been issued to the City Council;
- (l) Engage in prevention and outreach activities, including but not limited to: develop public awareness to inform government officials and employees, as well as the general public, of the authority and responsibility of the Office;
- (m) Recommend remedial actions to be taken by any office, agency, department, or part of the entire Consolidated Government to overcome or correct operating or maintenance deficiencies and inefficiencies that were identified by the Office;

- (n) Issue an annual report to the Ethics Commission, the Inspector General Selection and Retention Committee, Mayor, the Council and deliver to the full City Council and the Inspector General Selection and Retention Committee a verbal briefing on activities of the Office every six months;
- (o) Monitor implementation of the recommendations made by the Office;
- (p) Monitor, inspect and review, without limitation, the operations, activities, performance, and procurement processes including, but not limited to, bid specifications, bid submittals, activities of the contractor, their subcontractors and lower tier contractors, its officers, agents and employees, lobbyists, officials and staff of any office, agency, department, or part of the entire Consolidated Government, in order to ensure compliance with contract specifications and detect waste, fraud and abuse;
- (q) Be notified in writing prior to any duly noticed public meeting of a procurement selection committee where any matter relating to the procurement of goods or services by any office, agency, department, or part of the entire Consolidated Government is to be discussed;
- (r) Establish policies and procedures to guide functions and processes conducted by the Office;
- (s) Reserved;
- (t) Exercise any of the powers contained in this Chapter upon his or her own initiative;
- (u) The Office records related to active audits, investigations and reviews shall be confidential and exempt from disclosure, as provided by F.S. § 112.3188(2) and Ch. 119;
- (v) The Inspector General is considered the "appropriate local official" of the City for purposes of whistleblower protection provided by Section 112.3188(1), Florida Statutes;
- (w) The Inspector General has the power to appoint, employ, and remove such other personnel as is deemed necessary for the efficient and effective administration of the activities of the office. All such appointees shall serve at the pleasure of the Inspector General and shall be exempt from civil service; and
- (x) To enforce this Chapter by all means provided by law, including seeking injunctive relief in the Fourth Judicial Circuit Court in and for Duval County.

(Ord. 2014-519-E, § 5; Ord. 2016-332-E, § 4; Ord. 2016-360-E, § 1; Ord. 2018-262-E, § 1; Ord. 2025-257-E, § 1)

Sec. 602.304. - Inspector General Established; Qualifications.

The Inspector General shall head the Office of Inspector General and shall have a bachelor's degree or higher from an accredited college or university, and at least ten years of experience in government auditing, investigation, or prosecutorial or criminal justice administration, public administration or business administration. A master's degree or higher is preferred. Professional certifications such as certified inspector general, certified inspector general auditor or investigator, certified public accountant, certified internal auditor, or certified fraud examiner are recommended. The Inspector General shall not have been found guilty of or entered a plea of nolo contendere to any felony, or any misdemeanor involving the breach of public trust. If not already certified as an inspector general, the Inspector General shall be required to obtain certification within 24 months of becoming the Inspector General.

(Ord. 2014-519-E, § 5; Ord. 2018-262-E, § 1)

Sec. 602.305. - Selection, Term, Contract, Removal and Vacancy.

(a) *Selection.* The responsibility for selecting the Inspector General shall be vested with the Inspector General Selection and Retention Committee, hereinafter, the "Committee." The Committee shall be composed of seven members selected as follows:

- (1) The President of the Jacksonville City Council or his or her designee;
- (2) The State Attorney of the Fourth Judicial Circuit or his or her designee;
- (3) The Chair of the Jacksonville Ethics Commission or his or her designee;
- (4) The Chair of the Jacksonville TRUE Commission or his or her designee;
- (5) The Public Defender of the Fourth Judicial Circuit or his or her designee;
- (6) The Chief Judge of the Fourth Judicial Circuit or his or her designee; and
- (7) The Mayor of the City of Jacksonville or his or her designee.

The chairperson of the Committee will rotate among the members of the Committee starting with the President of the Jacksonville City Council or his or her designee. The chairperson will serve for a term of two years and will be followed in numerical order as outlined above. The position of chairperson is connected with the position and not the individual. The term of the chairperson will commence on July 1. If a member does not wish to serve as chairperson the position will rotate to the next member in numerical order. The Committee shall select the Inspector General with no less than four members approving the appointment from a list of qualified candidates submitted by the City of Jacksonville Employee Services Department. The Committee's selection is subject to confirmation by the City Council.

(b) *Term.* The Inspector General shall be appointed for a term of four years. The Committee shall convene at least six months prior to the end of the four-year contract term to determine whether to renew the contract of the Inspector General or to solicit new candidates.

- (c) *Contract.* The Chair of the Committee, in coordination with the Office of General Counsel, shall negotiate a contract of employment with the Inspector General. The Inspector General shall be an appointed employee exempt from civil service and shall be entitled to all rights and benefits normally accorded to appointed employees.
- (d) *Removal.* The Inspector General may be removed based on specified charges initiated by the Committee for the following: neglect of duty, abuse of power or authority, discrimination, or ethical misconduct. The Inspector General shall be provided sufficient advance notice of the reasons for the possible removal, and shall be given an opportunity to be heard on the charges. A decision of the Committee to remove the Inspector General must be approved by a minimum of four members of the Committee and be confirmed by the City Council.
- (e) *Vacancy.* In the event of a vacancy in the position of Inspector General, the Committee shall appoint an interim Inspector General until such time as a successor Inspector General is selected and assumes office. The Interim Inspector General shall meet all qualifications provided herein for the Inspector General.
- (f) In addition to the responsibility for the selection and retention of the Inspector General, the Committee will meet no less than once every six months to receive an update on the Office of Inspector General's activities and to provide support and assistance to the Inspector General. Additionally, the Committee will review the proposed annual budget for the Office of Inspector General every spring and provide any feedback or comments prior to the Inspector General presenting the proposed budget to the Mayor's Office. The Committee shall on a yearly basis evaluate the performance of the Inspector General based on criteria established by the Committee.

(Ord. 2014-519-E, § 5; Ord. 2018-262-E, § 1)

#### Sec. 602.306. - Records Disclosure.

The Inspector General's final reports shall be public records to the extent that they do not include information that has been made confidential and exempt from release to the public by Florida or federal law.

(Ord. 2014-519-E, § 5)

#### Sec. 602.307. - Annual Budget.

The Mayor shall establish in the annual budget a separate activity for the Office of Inspector General similar to the budget presentation of a department of the City of Jacksonville. A minimum funding base is hereby established at \$400,000 annually.

(Ord. 2014-519-E, § 5; Ord. 2018-262-E, § 1)

Sec. 602.308. - Coordination with City Council Auditor's Office.

The Inspector General and the City Council Auditor shall mutually cooperate, subject to their respective standards on confidentiality, and where practicable, to avoid duplication of efforts in audit functions. The Inspector General and the Council Auditor shall obtain respective approval prior to an offer of employment to their respective employees.

(Ord. 2014-519-E, § 5; Ord. 2018-262-E, § 1)

Sec. 602.309. - Penalty Provisions.

It shall be unlawful and a Class D offense for:

- (1) Any person to retaliate, punish, threaten, harass, or penalize any person for assisting, communicating or cooperating with the Office of Inspector General; or
- (2) Any person to:
  - (a) Knowingly interfere, obstruct, or impede any investigation conducted by the Office of Inspector General; or
  - (b) Knowingly attempt to interfere, obstruct, or impede any investigation conducted by the Office of Inspector General; or
  - (c) Knowingly, falsify facts in any oral or written statement made as part of any investigation conducted by the Office of Inspector General.

(Ord. 2014-519-E, § 5; Ord. 2018-262-E, § 1)



# **OFFICE OF INSPECTOR GENERAL**

## **CITY OF JACKSONVILLE**

*“Enhancing Public Trust in Government Through Independent  
and Responsible Oversight”*

## **ANNUAL REPORT**

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**October 1, 2023 through December 31, 2024**

**Presented to the Citizens of Jacksonville  
January 14, 2025**



## OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE

January 14, 2025

Citizens of Jacksonville,

As another calendar year ends, I would like to present the 2024 Annual Report for the Jacksonville Office of Inspector General (OIG).

I am very proud of our office's work this year and feel our efforts demonstrated a fully staffed and functioning OIG. When I was appointed to this position three years ago, I promised the community that this office would foster an environment of effective and efficient government through oversight and process improvement.

During the year we received 96 complaints that were opened for review and closed with dispositions, we received 145 additional emails and web submissions that were referred to MyJax and 701 emails that were reviewed, assessed, and filed for intelligence. Our investigative activity identified close to 7 million dollars in unnecessary costs.

Our outreach program has significantly strengthened our partnership with the Mayor and the City Council. Both have shown consistent openness to our efforts to advance transparency and efficiency, recognizing the value of our independent oversight. Our recommendations for change and process improvement were predominantly accepted and implemented.

As the city expands, the demand for accountability will rise, and our office remains dedicated to ensuring that the citizens of this great city can trust their tax dollars are being spent appropriately.

Building public trust in government is a challenge our office faces daily with commitment and determination. Our mission is carried out by a dedicated team of professionals who embody our core values: integrity, accountability, objectivity, respect, and professionalism.

The OIG understands our mission is accomplished through collaboration and partnership with Jacksonville's consolidated government and its citizens. We are committed to strengthening these relationships while actively seeking opportunities to detect and prevent fraud, waste, and abuse.

Thank you for your continued support and we look forward to a productive and efficient new year.

Regards,

Matthew J. Lascell  
Inspector General  
Office of Inspector General

# TABLE OF CONTENTS

Mission Statement	1
OIG History	2
OIG Staff Experience	3
Organizational Chart	4
Reporting Policy	5
Outreach and Prevention	6
Investigations Unit	7
Utility Assistance Program	7
Allegations of Overtime Fraud	8
Failure to Conduct Background Checks	8
Internal Control Oversight	8
Discovered Costs	9
Complaint Intake	9
Audit Unit	11
The Audit Planning Process	11
Last Year's Accomplishments	12
This Year's Priorities	13

# MISSION STATEMENT

***"ENHANCING PUBLIC TRUST IN GOVERNMENT THROUGH INDEPENDENT AND RESPONSIBLE OVERSIGHT."***

Offices of Inspector General are entrusted with fostering and promoting accountability and integrity within government. The **Office of Inspector General (OIG) for the City of Jacksonville (COJ)** was created to provide independent oversight of publicly funded activities. Responsibilities include reviewing and evaluating internal controls to protect the resources of the entire Consolidated Government against waste, fraud, inefficiency, mismanagement, misconduct, and other abuses.

# VISION STATEMENT

To be the trusted oversight organization within Duval County, serving all citizens by promoting positive change and increased efficiency throughout the Consolidated Government.

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## CORE VALUES

**Integrity:** Our actions shall conform to high standards of ethical conduct and remain free from any financial, social, or other obligation that might influence the performance of our duties.

**Respect:** We are committed to treating all individuals with dignity and courtesy.

**Accountability:** Our commitment is to provide value-added service and accept full responsibility for our actions.

**Objectivity:** We are committed to remaining neutral and unbiased, relying on facts in the performance of our duties.

**Professionalism:** We are committed to our mission, demand excellence from ourselves, and comply with professional standards.

## STRATEGIC GOALS

*(Goals for Fiscal Years 2018-2025)*

**Goal 1:** Focus on increasing the efficiency and effectiveness of government to ensure the Consolidated Government serves as a good steward of the funds provided by the citizens of Jacksonville.

**Goal 2:** Ensure effective and appropriate oversight of the procurement process throughout the Consolidated Government, from bid development through contract execution.

**Goal 3:** Conduct outreach to the Consolidated Government and the citizens of Jacksonville to solicit input on ways to increase the efficiency and effectiveness of the Consolidated Government while educating all stakeholders on our office.

**Goal 4:** Maintain a team of high performing experts in investigations, audits, and contract oversight through continuing education and professional certifications.

## OIG HISTORY

The Office of Inspector General began operations in October 2014 to provide independent oversight of publicly funded activities. Initially, oversight jurisdiction was limited to the City of Jacksonville (COJ) government and did not include the constitutional officers or independent agencies that also comprise the consolidated government.

Voters passed a Charter Referendum in March of 2015 to expand the OIG's jurisdiction from the core City of Jacksonville departments, officials, and employees to include all the Consolidated Government, effective January 1, 2016.

## OVERSIGHT



### **City Government:**

- Office of the Mayor
- City Council
- All City Departments and Offices

### **Constitutional Officers:**

- Property Appraiser
- Supervisor of Elections
- Tax Collector
- JSO (Non-Sworn)
- Clerk of the Courts

### **Independent Agencies and Authorities:**

- JEA
- Jacksonville Transportation Authority
- Jacksonville Aviation Authority
- Jacksonville Port Authority
- Jacksonville Housing Authority
- Jacksonville Housing Finance Authority
- Jacksonville Health Facilities Authority
- Downtown Investment Authority
- Duval County School Board
- Kids Hope Alliance

## FISCAL YEAR FUNDING

The Fiscal Year 2024 total approved budget was \$1,541,177: 90% for hiring, operating expenses, which includes training and supplies.

The approved budget for Fiscal Year 2025 (\$1,612,739) increased by \$71,562 due to an increase of additional funds for filling the Investigative Support Analyst position, and a de minimis increase in discretionary operating expenses.

The Office of Inspector General has oversight of \$7.9 billion\* and oversight of Consolidated Government employees, which includes employees of City Government, Constitutional Officers, and Independent Agencies.

\*Budget Information from the COJ Council Auditor's Office Report #878, issued January 22, 2024. Employees of Duval County Schools were not included.

## OIG STAFF EXPERIENCE

To ensure success in accomplishing the mission of *"Enhancing Public Trust in Government Through Independent and Responsible Oversight,"* the OIG hires qualified individuals who not only reflect the diversity of the community but also have the appropriate level of skills, abilities, and experience necessary for their position on the OIG team. Staff members have backgrounds and academic degrees in investigations, law enforcement, auditing, public administration, and financial analysis. In addition, the OIG staff hold the following certifications and professional memberships:

### Certifications:

- Certified Inspector General
- Certified Inspector General Investigator
- Certified Inspector General Auditor
- Certified Government Auditing Professional
- Notary Public

### Professional Memberships

- Association of Inspector General (National Chapter)
- Association of Inspector General (Florida Chapter)
- Fraud Prevention Association
- National Institute of Government Procurement
- Institute of Internal Auditors
- Association of Certified Fraud Examiners

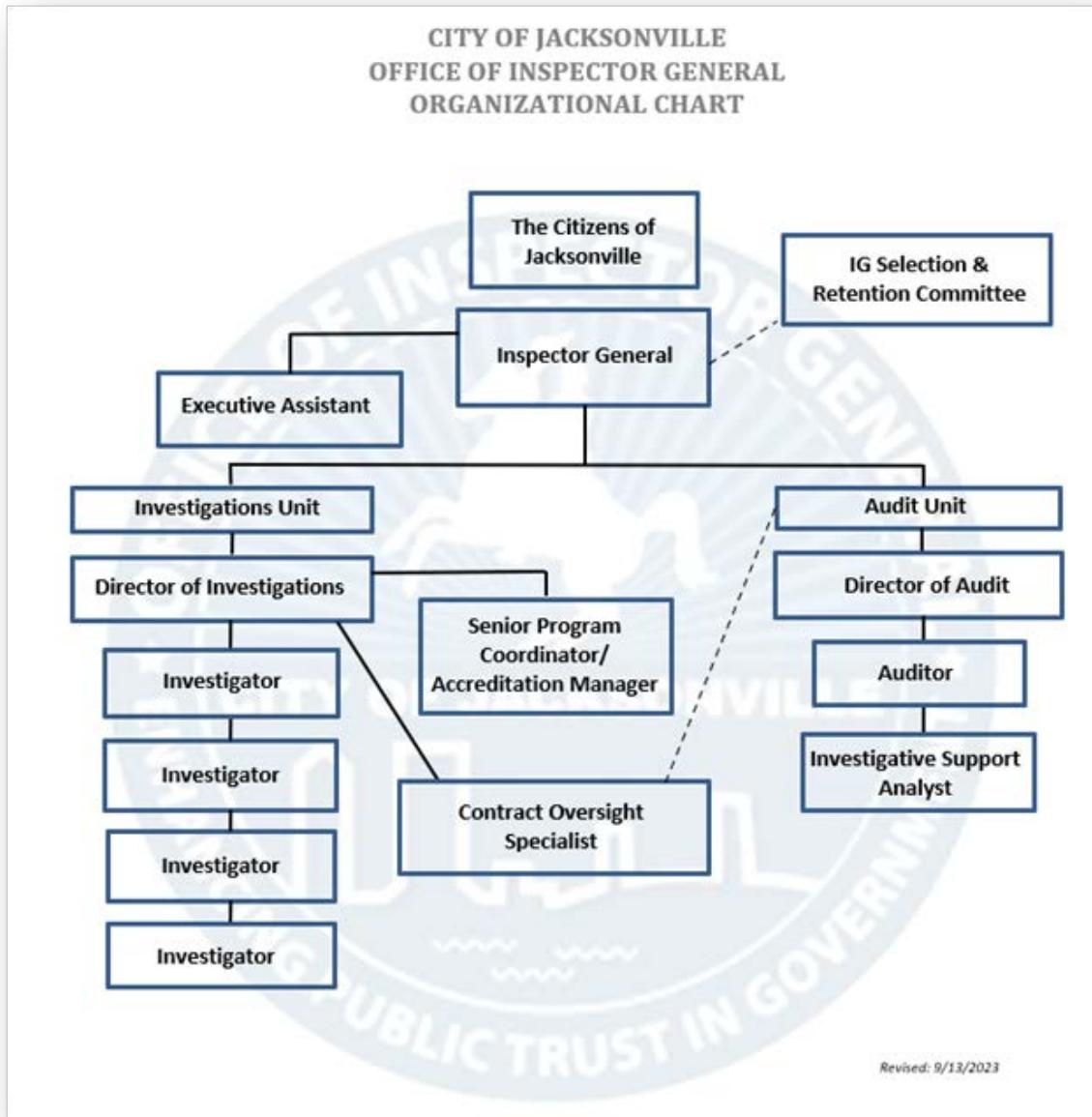
## INSPECTOR GENERAL SELECTION AND RETENTION COMMITTEE

Sec. 602.305, *Ordinance Code*, provides for the Inspector General (IG) selection by the Inspector General Selection and Retention Committee (Committee). This seven-member group is responsible for making decisions regarding the IG's retention and removal, providing guidance, direction, and support to the OIG. The Committee's IG selection is subject to confirmation by the City Council. The role of the Committee is set out in Sec. 602.305, *Ordinance Code*. The Committee's members are set forth as follows:

COMMITTEE MEMBERS	NAME	DESIGNEE
President of the Jacksonville City Council	Randy White <i>Ronald Salem (former)</i>	N/A
State Attorney of the Fourth Judicial Court	Honorable Melissa Nelson	Steven Siegel <i>L.E. Hutton, Chief Assistant State Attorney (former)</i>
Chair of the Jacksonville Ethics Commission	J.J. Dixon (CHAIR) <i>Ellen Schmitt (former)</i>	N/A
Chair of the Jacksonville TRUE Commission	Lieutenant Colonel Keshan Chambliss	N/A
Public Defender of the Fourth Judicial Court	Honorable Charlie Cofer	Owen Schmidt, Director of Circuit Court
Chief Judge of the Fourth Judicial Circuit	Honorable Chief Judge Day	Cecilia Birk, Court Counsel
Mayor of the City of Jacksonville	Honorable Donna Deegan	Karen Bowling, Chief Administrative Officer

## ORGANIZATIONAL CHART

The OIG is currently comprised of the Investigations Unit and Audit Unit. The office is currently budgeted for 12 full-time positions. As of October 2, 2023, all 12 positions were filled.



## REPORTING POLICY

The OIG accepts complaints of potential fraud, waste, abuse, and mismanagement relating to the City of Jacksonville, its Constitutional Officers, its Independent Agencies and Authorities, and contractors/vendors doing business with the Consolidated Government. The information is reviewed and assessed for potential violation(s) of governing laws, rules, policies, and procedures to determine appropriate handling.

### Methods of reporting to the OIG are as follows:

**Hotline:** (904) 255-5800  
**Email:** InspectorGeneral@coj.net  
**Web:** [www.jacksonville.gov/oig](http://www.jacksonville.gov/oig)  
**Mail:** Office of Inspector General  
City of Jacksonville  
231 E. Forsyth Street, Suite 470  
Jacksonville, FL 32202

## WHISTLE-BLOWER PROTECTION

The State of Florida's Whistle-blower's Act, Sections 112.3187 – 112.31895, *Florida Statutes*, protects current or former employees, applicants for employment, and independent contractor employees from retaliatory acts associated with the disclosure of:

- 1) any violation or suspected violation of any federal, state, or local law, rule, or regulation committed by an employee or agent of an agency or independent contractor that creates and presents a substantial and specific danger to the public's health, safety, or welfare; or
- 2) any act or suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty committed by an employee or agent of an agency or independent contractor.

The City of Jacksonville also provides for whistle-blower protection in Part 5, Chapter 602, *Ordinance Code*. In addition to investigating whistle-blower allegations of fraud, waste, and abuse, the OIG is designated as an appropriate local official responsible for reviewing the allegations of persons seeking whistle-blower protection and granting or denying whistle-blower status.

## OUTREACH AND PREVENTION

The Office of Inspector General has energized the Outreach Program to increase awareness of its mission and promote honesty, accountability, and efficiency throughout the City of Jacksonville. Since Inspector General Lascell's appointment in March 2022, the OIG has put a strong emphasis on outreach presentations and ensures attendees are aware of their role in deterring, detecting, and disclosing wrongdoing and mismanagement whether they are an employee, former employee, vendor/contractor, or member of the public.

The OIG has presented to:

- City of Jacksonville (COJ) Departments and Offices
- COJ New Employee Orientation (continuous)
- Independent Agencies and Authorities
- Florida State Agencies and Departments
- Jacksonville Sheriff's Office, Sheriff's Watch
- Local colleges
- DCPS School Board Working Group
- Fraud Prevention Association
- Boards and Commissions CPAC - Greater Arlington Beaches
- North Florida Consumer Council
- US Attorney, Middle District of FL
- Palm Beach County OIG
- Miami-Dade County OIG
- 4th Judicial District State Attorney
- Boards and Commissions Citizens Planning Advisory Committee
  - Southeast District
  - Southwest District
  - Northwest District
  - North District
  - Urban Core

In 2024, the OIG conducted outreach with:

- TRUE Commission
- Chamber of Commerce
- Risk Management Division
- Office of the Ombudsman
- Chief of Procurement
- Florida Department of Education
- U.S. Department of Agriculture, Office of Inspector General
- Human Rights Commission
- Office of Consumer Affairs

The OIG will continue to focus on outreach to ensure all City of Jacksonville employees, Independent Agencies and Authorities, and the citizens of Jacksonville are familiar with our policies and programs.



**REPORT FRAUD, WASTE, & ABUSE**

**What to Report:**

- Violations of COJ policies and procedures
- Theft and misuse of government property
- Contract, procurement, and grant fraud
- Mismanagement and waste of funds

**How to Report:**

- CALL THE HOTLINE (904) 255-5800
- SEND AN EMAIL InspectorGeneral@coj.net
- FILL OUT FORM ONLINE coj.net/OIC
- MAIL OR FAX A WRITTEN COMPLAINT  
City of Jacksonville  
Office of Inspector General  
231 E. Forsyth Street  
Suite 470  
Jacksonville, FL 32202  
Fax: (904) 255-5813

**SPEAK UP! YOUR VOICE MATTERS.**

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## INVESTIGATIONS UNIT

The Investigations Unit conducts and coordinates investigations to detect, deter, prevent, and eliminate fraud, waste, and abuse within the Consolidated Government. OIG investigations are undertaken to resolve allegations of violations of Florida Statutes, the Ordinance Code, and Consolidated Government policies, rules, and directives.

The Investigations Unit conducts investigations involving Consolidated Government officials, employees (excluding sworn personnel), vendors, contractors, or consultants doing business with the Consolidated Government.

Investigations may be initiated because of information received from employees of the Consolidated Government, private citizens, local, state, or federal agencies, or through the OIGs' or other agencies' hotlines.

The Investigations Unit refers all potential criminal violations to the appropriate local, state, and federal authorities. It works closely with the Office of the State Attorney for the Fourth Judicial Circuit and the United States Attorney's Office for the Middle District of Florida.

Investigations are conducted in accordance with the *Principles and Standards for Offices of Inspector General* (Green Book) as developed and approved by the Association of Inspectors General. These principles are essential, as they guide the quality of investigations.

The Investigations Unit issued eight investigative reports during Fiscal Year 2024 and referred 10 cases to law enforcement. Please see the highlighted summaries below.

### Utility Assistance Program

In an effort to detect and deter wasteful expenditure of government funds, the OIG initiated a review of the Jacksonville Housing (JH) Utility Assistance program. Per the United States Department of Housing and Urban Development (HUD), the program is also known as Utility Reimbursement Payments (URP). Funding for the program comes from the United States Department of Housing and Urban Development (HUD).

The OIG obtained account data for the URP from JH and then contacted the card service provider, ONBE. ONBE is a program manager who issues payments and manages payment programs for corporate clients and government entities. ONBE issues payments through affiliated banks to facilitate a wide variety of payment programs. A representative supplied the total amount allocated for the URP and the percentage of those dollars spent by JH tenants on utilities between October 31, 2022, and October 31, 2023.

During that period, \$1,990,166.21 was loaded onto 1,634 JH tenant URP cards which can be used as ATM cards. ONBE data revealed that only 13.49% (\$268,473.42) of the funds were spent on

utilities. \$1,721,692.79 of those expenditures were unrelated to utilities. ONBE explained that the cards could be programmed exclusively for utilities. Additionally, the funds could be paid directly to JEA.

## **Allegations of Overtime Fraud**

The OIG initiated an investigation regarding the alleged falsification of overtime hours by City of Jacksonville Solid Waste employees. According to allegations, several Solid Waste employees had falsely claimed more overtime hours than they worked.

Investigation revealed that multiple Solid Waste employees received over \$50,000 in overtime pay between October 1, 2022, and October 31, 2023. While the OIG did not find sufficient evidence to substantiate allegations of fraud, it also could not validate the overtime hours due to the lack of required documentation.

## **Failure to Conduct Background Checks**

The OIG investigated alleged improprieties by Families of Slain Children Incorporated (FOSCI), a non-profit organization contracted through Kids Hope Alliance. During the investigation, the OIG learned several FOSCI employees were deemed Not Eligible for DCF Child Care based on their background checks. As a result, they should have been disqualified from employment for childcare per the DCF Child Care Licensing Program.

The OIG discovered two FOSCI employees under the College and Career Development Program were deemed Not Eligible, and one FOSCI employee was deemed N/A for DCF Child Care. It was also discovered three FOSCI employees under the Family Stability Program were deemed Not Eligible for DCF Child Care.

## **Internal Control Oversight**

The OIG initiated an investigation regarding City of Jacksonville purchasing card (also referred to as P-Card) transactions for the Supervisor of the Elections (SOE) in accordance with §602.303, City of Jacksonville (COJ) Ordinance Code.

The investigation revealed that an SOE employee with an issued P-card amassed over \$138,000 in questionable transactions with no corresponding receipts over the last several years. According to SOE officials, the former SOE should have approved these transactions with receipts and then have them approved by the COJ Finance and Administration Department.

## Discovered Costs

The total costs that the OIG Investigations Unit discovered during FY24 are as follows:

- Identified Costs: **\$2,264,490.15**
- Questionable Costs: **\$2,689,062.09**
- Recovered Costs: **\$38,332.00**
- Avoidable Costs: **\$1,721,692.79**
- **Total: \$6,713,577.03**

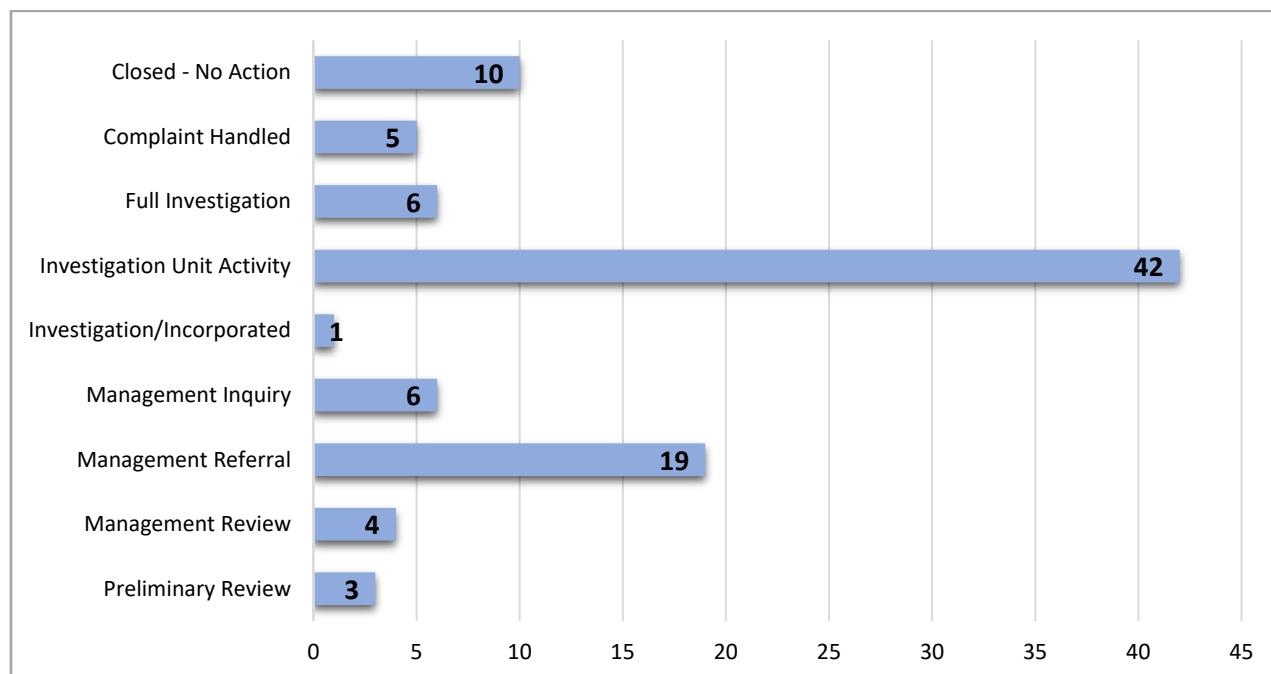
## Complaints

The term **complaint** refers to any accusation of a specific violation of any law, rule, policy, or procedure against any Consolidated Government or Independent Agency and Authority employee or a contractor/sub-contractor employee, made either verbally or in writing, by a citizen, employee, or anonymous source.

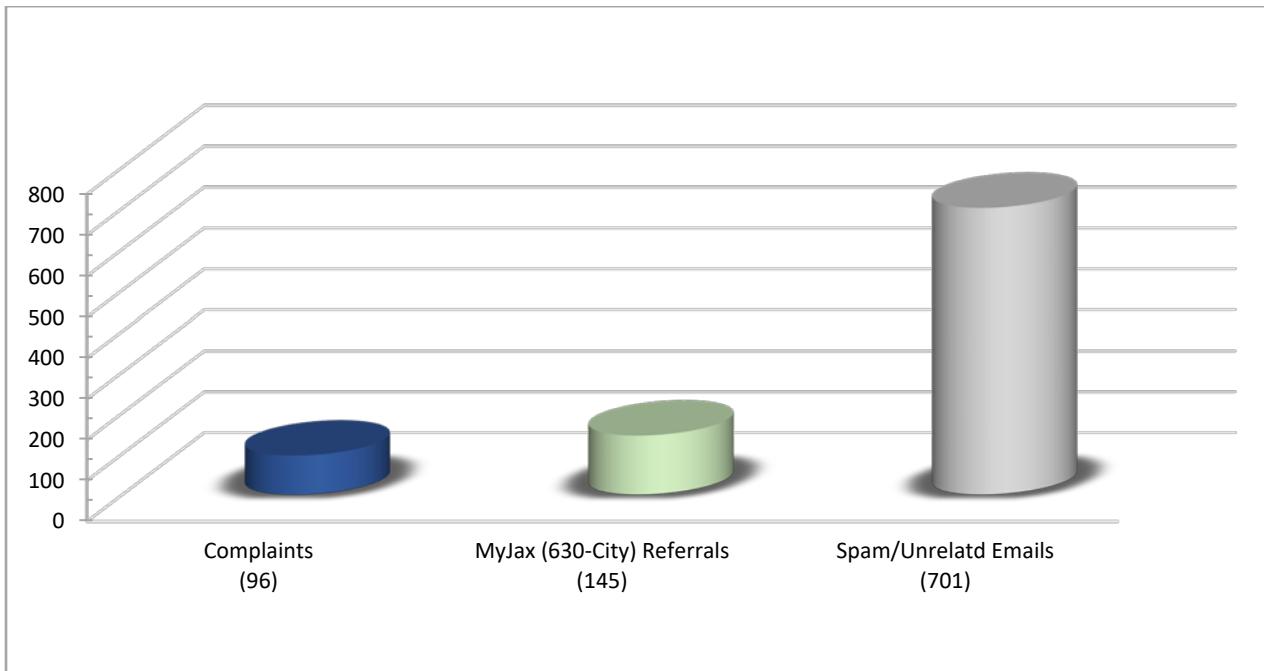
During Fiscal Year 2024, the Office of Inspector General:

- received a total of 96 complaints that were open for review and closed with dispositions;
- received 145 additional emails and web submissions that were referred to MyJax; and
- received 701 emails that were reviewed, assessed, and filed for intelligence.

## Dispositions:



**Intake Overview:**



## AUDIT UNIT

### What the Office of Inspector General's Audit Unit Does

The Audit Unit plays a vital role in supporting this OIG's mission. The Audit Unit accomplishes this by delivering independent and objective assurance and consulting services that enhance the operations of the City. The Audit Unit focuses on strengthening risk management, control, and governance processes through a systematic and disciplined approach. Every aspect of its work is carried out with integrity, objectivity, confidentiality, and professionalism.

### Last Year's Accomplishments

The Audit Unit had an exceptionally productive year. Highlights included the Deputy Inspector General for Audit earning the Certified Fraud Examiner accreditation and the Investigative Support Specialist achieving the Certified Inspector General Auditor certification. Beyond the Unit's critical roles in providing investigative support and data analysis, the team also published the following six comprehensive reports:

#### **Career Development Program Audit**

**Purpose:** The Audit Unit audited the City's Career Development Program (CDP), which reimburses tuition for eligible employees. The review focused on compliance with the program's policies and the City's Ordinance Code for reimbursements from Fall 2020 to Fall 2023. It also assessed documentation, payment accuracy and timeliness, and employee repayment for early departures.

**Findings:** Tuition reimbursements were generally timely and accurate, but issues with CDP's record-keeping raised concerns about potential improper payments and missed repayments. Key findings include:

- 10.5% of reimbursements lacked required documentation.
- 26.9% of reimbursements were not properly recorded in CDP's system.
- Of the five employees who left City employment, repayment status was unclear for three due to insufficient records.

#### **Keeping Families Together Public Service Grant Audit**

**Purpose:** The Audit Unit audited Family Support Services of North Florida's (FSSNF) Keeping Families Together program to evaluate compliance with the City contract terms, municipal ordinances, and delivery of proposed outcomes. This aligned with the OIG's focus on the use of Public Service Grant funds.

**Findings:** FSSNF complied with COJ contract terms and delivered promised services. While reimbursement submissions were delayed, this did not lead to improper payments or negatively impact the City. However, such delays could have affected FSSNF's program operations.

### **Oceanfront Parks' Admission Cash Handling Audit**

**Purpose:** The Audit Unit reviewed operations at Kathryn Abbey Hanna Park and Huguenot Memorial Park for compliance with their cash handling policies. The audit analyzed cash reports, credit reports, count sheets, and verification memos for 58 days in Fiscal Year 2022-2023.

**Findings:** Hanna and Huguenot Parks demonstrated strong internal controls over admission fee handling. Of 58 days of verification memos at each park, only one was missing at Hanna, and one at Huguenot, the latter was irretrievably damaged by hurricane flooding.

### **Sunshine Law Compliance Review**

**Purpose:** The City's ordinance code requires the OIG to conduct a biannual review to ensure City Council public meetings comply with state and local "Government in the Sunshine" laws. It also mandates that City Council members and their Executive Assistants (ECA) complete an annual ethics training.

**Findings:** The Audit Unit found that the City Council complied with state and local Sunshine laws. All 243 sampled meetings had proper notices, were held in appropriate locations, and included required meeting minutes. However, the Audit Unit could not verify if one ECA completed the required ethics training, as there was no record of completion was available.

### **Office of Public Parking DAVID Compliance and Control Measures Attestation**

**Purpose:** The City's Office of Public Parking requested the OIG review its use of the Florida Department of Highway Safety and Motor Vehicles' (FLHSMV) DAVID system, as required by their MOU. The review assessed whether Public Parking had sufficient internal controls to protect DAVID's personal identification data from unauthorized access or misuse.

**Findings:** The Audit found that Public Parking had effective security measures to protect FLHSMV data. However, it identified areas for improvement in adhering to MOU requirements, specifically regarding the prompt removal of employee access upon termination or transfer, as well as the timely submission of quarterly reports and annual certifications.

### **Property Appraiser's Office DAVID Compliance and Control Measures Attestation**

**Purpose:** The Duval County Property Appraiser's Office requested the OIG review its use of the FLHSMV's DAVID system, as required by their MOU. The review aimed to assess whether the Property Appraiser has sufficient internal controls to protect personal identity data in DAVID from unauthorized access or misuse.

**Findings:** The Audit found that the Property Appraiser had effective security measures to protect FLHSMV data. However, it was noted that the Property Appraiser did not audit enough users in 2022 and part of 2023. This issue had already been addressed by the time of the engagement.

## This Year's Priorities

The Audit Unit has published its Fiscal Year 2025 Annual Audit Plan, as required by the *International Professional Practices Framework*. The plan identifies key projects based on a risk assessment of potential impacts on the City's objectives; however, it may be adjusted due to unforeseen circumstances. This year's plan includes the following engagements:

Project	Summary
<b>Opioid and Substance Use Disorder Grants Committee's Opioid Settlement Proceeds Grants Program</b>	<p>The Opioid Settlement Proceeds Grants Program (OSPG) manages funds the City received from lawsuits against opioid manufacturers and distributors. Its goal is to allocate resources to local organizations focused on prevention, treatment, and recovery for those impacted by opioid abuse.</p> <p>This year, OSPG plans to distribute nearly \$5 million in grants, with a volunteer committee overseeing the selection process. The Audit Unit prioritized this area due to the significant funds and the sensitive nature of substance abuse and healthcare.</p>
<b>Jacksonville Main Library's Rental Fees and Procedures</b>	<p>The downtown public library is a 300,000-square-foot facility offering traditional services and hosting after-hours events that generate revenue and attract hundreds of attendees and multiple vendors annually.</p> <p>Despite the scale, the rental program is managed by only a few employees who oversee the rental income and library assets. The Audit Unit selected this program for review due to its size, limited staffing, and revenue generated.</p>
<b>Animal Care and Protective Services's Animal Ordinance Enforcement</b>	<p>The Animal Care and Protective Services Division (ACPS) of the Neighborhoods Department enforces state and local animal laws by investigating complaints, issuing citations, and impounding animals when necessary. Impounded animals may be reunited with owners, adopted, sterilized, or euthanized. Given the importance of these services to public welfare and vulnerable animals, the Audit Unit chose to review how the enforcement process was functioning.</p>
<b>Parks Department's Youth Camp Program Fees and Procedures</b>	<p>The Park's Department manages youth programs, including summer camps and after-school activities, generating nearly half a million dollars annually. Some families can attend for free through financial vouchers distributed via a lottery system. The Audit Unit will review these programs due to the significant revenue and the vulnerability of the children involved.</p>
<b>Audit Policy and Procedures Manual</b>	<p>The OIG has implemented a new case management system, Kaseware, to create, track, and store audit records. Consequently, the Audit Unit's Procedure manual will need to be updated.</p>



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**OFFICE OF INSPECTOR GENERAL**  
**City of Jacksonville**  
**231 East Forsyth Street, Suite 470**  
**Jacksonville, FL 32202**

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**Report Fraud, Waste, and Abuse**  
**(904) 255-5800**  
**InspectorGeneral@coj.net**  
**www.coj.net/OIG**

Sec. 8.3. - Inspector general.

The County shall, by ordinance, establish an Office of Inspector General to provide independent oversight of publicly funded transactions, projects, and other local government operations. The ordinance shall be prepared, adopted, and amended pursuant to the procedures in Section 8.4 below (hereinafter "Implementing Ordinance"). The Implementing Ordinance shall provide that the Inspector General shall be selected by a Selection Committee, comprised of the Commission on Ethics, the State Attorney or designee, and the Public Defender or designee. The Implementing Ordinance shall further provide that the Inspector General shall serve a fixed term, and prior to completion of that term, may be removed only for cause and pursuant to a procedure requiring, at a minimum, supermajority votes at duly noticed public hearings of the Board of County Commissioners and the Selection Committee. The Office of Inspector General shall be funded at minimum in an amount equal to one quarter of one percent of contracts of the County and all other governmental entities subject to the authority of the Inspector General (the "Funding Base") as determined by the Implementing Ordinance. The Board of County Commissioners may increase or decrease the Funding Base upon a showing of need for such adjustment based upon criteria contained in the Implementing Ordinance but in no event shall be Funding Base be reduced below one quarter of one percent unless the request for such reduction is made by the Inspector General. The demonstration of need shall be subject to review and recommendation by the Review Committee, which recommendation shall only be overruled by a supermajority vote of the Board of County Commissioners. No adjustment shall occur if such adjustment results in the Office of the Inspector General not being adequately funded.

(Ord. No. 2010-019, pt. 1, 7-20-10)

## ARTICLE XII. - INSPECTOR GENERAL

### Footnotes:

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**Editor's note**— Ord. No. 2011-009, § 1(Exh. 1), adopted May 17, 2011, repealed art. XII and enacted a new article as set out herein. The former art. XII, §§ 2-421—2-432, pertained to similar subject matter and derived from Ord. No. 2009-049, §§ 1, 2(A)—(I), 6 and 7, adopted Dec. 15, 2009; and Ord. No. 2010-041, pts. 1—3, adopted Sept. 28, 2010.

### Sec. 2-421. - Title and applicability.

- (1) This article shall be titled the "Office of Inspector General, Palm Beach County, Florida Ordinance."
- (2) The Office of Inspector General, Palm Beach County, Florida Ordinance shall apply to the following:
  - (a) The board of county commissioners (hereinafter "the board") and all county departments;
  - (b) The thirty-eight (38) municipalities that approved the charter amendment in the countywide referendum held November 2, 2010;
  - (c) Any other public entity that elects to be bound by this article by entering into a memorandum of understanding or other agreement in accordance with section 2-423(9); and
  - (d) Any municipality formed after January 1, 2011, except to the extent that an ordinance adopted by that municipality at any time conflicts with this article.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

### Sec. 2-422. - Office created and established.

There is hereby established the office of inspector general which is created in order to promote economy, efficiency, and effectiveness in the administration of and, as its priority, to prevent and detect fraud and abuse in programs and operations administered or financed by the county or municipal agencies. The inspector general shall initiate, conduct, supervise and coordinate investigations designed to detect, deter, prevent and eradicate fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed county and municipal officials and employees, county and municipal agencies and instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with the county or a municipality and/or receiving county or municipal funds. The inspector general shall head the office of inspector general. The organization and administration of the office of inspector general shall be independent to assure that no interference or influence external to the office of inspector general adversely affects the independence and objectivity of the inspector general.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-423. - Functions, authority and powers.

- (1) The inspector general shall have the authority to: (a) make investigations of county or municipal matters and publish the results of such investigations; (b) review and audit past, present and proposed county or municipal programs, accounts, records, contracts, change orders and transactions; and (c) prepare reports and recommendations to the board, or the subject municipality, or participating entities subject to section 2-421(2) based on such audits or investigations. All elected and appointed county and municipal officials and employees, county and municipal agencies and instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with the county or a municipality and/or receiving county or municipal funds shall fully cooperate with the inspector general in the exercise of the inspector general's functions, authority and powers. Such cooperation shall include, but not be limited to providing statements, documents, records and other information, during the course of an investigation, audit or review. The inspector general may obtain sworn statements, in accordance with Florida Statutes, of all persons identified in this subsection as well as other witnesses relevant to an investigation, audit or review. Such audits shall be conducted in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc., or where appropriate, in accordance with generally accepted governmental auditing standards. Such investigations will comply with the General Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General. The office of inspector general shall develop and adhere to written policies in accordance with the accreditation standards set forth by the Commission on Florida Law Enforcement Accreditation, Inc.
- (2) The inspector general shall have the power to conduct audits of, require production of documents from, and receive full and unrestricted access to the records of the board, each municipality, county administrator, city administrator, city manager or other municipal executive, all elected and appointed county and municipal officials and employees, county and municipal departments, divisions, agencies and instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other persons and entities doing business with the county or a municipality and/or receiving county or municipal funds regarding any such contracts or transactions with the county or a municipality. Except as otherwise limited in this subsection (2), the inspector general's jurisdiction includes but shall not be limited to all projects, programs, contracts or transactions that are funded in whole or in part by the county or any municipality. The inspector general may contract with outside entities deemed necessary to perform the functions of that office. Any such contract is subject to final approval by the board, but such approval shall not be unreasonably withheld. The inspector general may conduct investigations and audits, issue reports, and make recommendations regarding collective bargaining agreements. The inspector general shall conduct investigations and audits in accordance with applicable laws, rules, regulations, policies and past practices. The inspector general shall not interfere with collective bargaining negotiations.

- (3) As provided in subsection (1), the inspector general can: require all county and municipal officials and employees, contractors, their subcontractors and lower tier subcontractors, and other persons and entities doing business with the county or a municipality and/or receiving county or municipal funds to provide statements; administer oaths; and, require the production of documents, records and other information. In the case of a refusal by an official, employee or other person to obey a request by the inspector general for documents or for an interview, the inspector general shall have the power to subpoena witnesses, administer oaths, and require the production of documents. Seventy-two (72) hours prior to serving a subpoena, the inspector general shall provide written notice to the state attorney and the U.S. Attorney for the Southern District of Florida. The inspector general shall not interfere with any ongoing criminal investigation or prosecution of the state attorney or the U.S. Attorney for the Southern District of Florida. When the state attorney or the U.S. Attorney for the Southern District of Florida has explicitly notified the inspector general in writing that the inspector general's investigation is interfering with an ongoing criminal investigation or prosecution, the inspector general shall suspend service of subpoena, examination of witnesses, or other investigative activities as set forth in the notice. In the case of a refusal to obey a subpoena served to any person, the inspector general may make application to any circuit court of this state which shall have jurisdiction to order the witness to appear before the inspector general and to produce evidence if so ordered, or to give testimony relevant to the matter in question.
- (4) Where the inspector general suspects a possible violation of any state, federal, or local law, he or she shall notify the appropriate law enforcement agencies. The county administrator and each municipal manager, or administrator, or mayor where the mayor serves as chief executive officer, shall promptly notify the inspector general of possible mismanagement of a contract (misuse or loss exceeding five thousand dollars (\$5,000.00) in public funds), fraud, theft, bribery, or other violation of law which appears to fall within the jurisdiction of the inspector general, and may notify the inspector general of any other conduct which may fall within the inspector general's jurisdiction. The county administrator and each municipal manager, or administrator, or mayor where the mayor serves as chief executive officer, shall coordinate with the inspector general to develop reporting procedures for notification to the inspector general.
- (5) The inspector general shall have the power without limitation to audit, investigate, monitor, inspect and review the operations, activities, performance, and procurement processes including, but not limited to, bid specifications, bid submittals, activities of the contractor, their subcontractors and lower tier subcontractors, its officers, agents and employees, lobbyists, county and municipal staff and officials, in order to ensure compliance with contract specifications and detect corruption and fraud.
- (6) The inspector general shall have the power to receive, review and investigate any complaints regarding any municipal or county-funded projects, programs, contracts or transactions. The inspector general shall establish a "hotline" to receive complaints, from either anonymous or identified persons.

- (7) The inspector general may exercise any of the powers contained in this article upon his or her own initiative.
- (8) The inspector general shall be notified in writing prior to any duly noticed public meeting of a procurement selection committee where any matter relating to the procurement of goods or services by the county or any municipality is to be discussed. The notice required by this subsection shall be given to the inspector general as soon as possible after a meeting has been scheduled. The inspector general may, at his or her discretion, attend all duly noticed county or municipal meetings relating to the procurement of goods or services as provided herein, and may pose questions and raise concerns consistent with the functions, authority and powers of the inspector general. The failure by the county or municipality to give written notice required by this section does not constitute grounds for a protest regarding such procurement and shall not be the cause for the stay of any procurement, and shall not be the basis to overturn the award of a contract.
- (9) It is anticipated that special districts and other public officials and entities will recognize and desire to benefit from the services of the county office of inspector general. The inspector general may negotiate agreements or memoranda of understanding with other public entities which would authorize the inspector general to provide independent oversight of any or all of the public entity's transactions, projects and operations, and to exercise any and all authority, functions and powers set forth in this article for the benefit of such public entity. The memorandum of understanding or agreement shall include a provision for fees to be paid to the inspector general from the public entity in exchange for such benefits. Such fees shall be based on a rate established by the inspector general to cover the cost of such benefits and shall include, but not be limited to, one quarter of one percent of the contracts as described in section 2-429(2) (hereafter the "funding base") subject to inspector general review under the agreement. The funding base shall be subject to adjustment as set forth in section 2-429.1. Any such agreement or memorandum of understanding is subject to final approval of the board, but such approval shall not be unreasonably withheld. For the purposes of the removal procedure set forth in section 2-430, a "funding entity" shall mean a public entity that has entered into an agreement or memorandum of understanding to receive services of the inspector general, and has provided funding in exchange for such services equal to at least twenty-five (25) percent of the total annual budget of the inspector general for the county's fiscal year immediately preceding the fiscal year in which the removal procedure takes place.
- (10) The inspector general's records related to active audits, investigations and reviews are confidential and exempt from disclosure, as provided by Florida Statutes, § 112.3188(2) and ch. 119.
- (11) The inspector general is considered "an appropriate local official" of the county and of any municipality for purposes of whistleblower protection provided by Florida Statutes, § 112.3188(1).

- (12) The inspector general may recommend remedial actions and may provide prevention and training services to county and municipal officials, employees, and any other persons covered by this article. The inspector general may follow up to determine whether recommended remedial actions have been taken.
- (13) The inspector general shall establish policies and procedures and monitor the costs of investigations undertaken. The inspector general shall cooperate with other governmental agencies to recover such costs from other entities involved in willful misconduct in regard to county or municipal funds.
- (14) Nothing herein shall abridge employees' constitutional right to collective bargaining.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-423.1. - Outreach.

The inspector general will coordinate with the county administrator and municipal manager or administrator to develop public awareness strategies to inform government officials and employees, as well as the general public, of the authority and responsibilities of the office of the inspector general. Such strategies shall include but not be limited to inclusion in the government's web page with a link to the office of inspector general website, publication of notices in the government's newsletters, and posting information about the office of inspector general in government employee break rooms and other common meeting areas. The inspector general shall provide on its website examples that illustrate fraud, waste, mismanagement, misconduct and abuse.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-424. - Minimum qualifications, selection and term of office.

- (1) *Minimum qualifications.* The inspector general shall be a person who:
  - (a) Has at least ten (10) years of experience in any one (1) or a combination of the following fields:
    - 1. As a federal, state or local law enforcement officer/official;
    - 2. As a federal or state court judge;
    - 3. As a federal, state or local government attorney with expertise in investigating fraud, mismanagement and corruption;
    - 4. As an inspector general, certified public accountant, or internal auditor;
    - 5. As a person with progressive supervisory and managerial experience in an investigative public agency similar to an inspector general's office;

- (b) Has managed and completed complex investigations involving allegations of fraud, theft, deception or conspiracy;
- (c) Has demonstrated the ability to work with local, state and federal law enforcement agencies and the judiciary;
- (d) Has a four-year degree from an accredited institution of higher learning;
- (e) Has not been employed by the county, any municipality or any other governmental entity subject to the authority of the inspector general office during the two-year period immediately prior to selection, unless such employment has been with the Office of Inspector General, Palm Beach County, Florida.
- (f) Highly qualified candidates will also have audit-related skills and/or hold one (1) or more of the following professional certifications at the time of selection: certified inspector general (CIG), certified inspector general investigator (CIGI), certified inspector general auditor (CIGA), certified public accountant (CPA), certified internal auditor (CIA), or certified fraud examiner (CFE).

(2) *Selection.* No official or employee of any governmental entity subject to the authority of the office of inspector general shall participate on the inspector general committee. Responsibility for selecting the inspector general shall be vested solely with the inspector general committee. The inspector general committee shall be comprised of the commission on ethics as established in section 2-254 et seq. of this Code, the state attorney for the Fifteenth Judicial Circuit or his or her designee, and the public defender for the Fifteenth Judicial Circuit or his or her designee. The chairperson of the inspector general committee shall be chairperson of the commission on ethics. After thoroughly reviewing qualifications, background information, and personal and professional referrals, the inspector general committee shall notify the county attorney of its selection. The county attorney shall promptly notify the board that a selection has been made.

(3) *Staffing of inspector general committee.* The county human resources department shall provide staff to the inspector general committee and as necessary will advertise the acceptance of resumes for the position of inspector general. All resumes received by the human resources department will be forwarded to the inspector general committee for consideration. The human resources department shall contract with an appropriate entity to ensure that background checks are conducted on the candidates selected for interview by the inspector general committee. The results of the background checks shall be provided to the inspector general committee prior to the interview of candidates. Following the initial selection of the inspector general, the inspector general committee, for future selection processes as described in subsection (2) above, may continue to employ the services of the human resources department or may utilize its own staff to solicit candidates for inspector general. All advertisements for the acceptance of resumes for inspector general shall include a salary range commensurate with public officials of like experience and expertise.

- (4) *Term.* The inspector general shall serve for a term of four (4) years. At least six (6) months prior to the end of each contract term, the inspector general committee will determine whether or not to renew the contract for an additional term of four (4) years, and shall promptly notify the inspector general of its decision. In the event the inspector general committee elects not to renew the contract, the inspector general committee shall promptly convene as necessary to solicit candidates for and to select a new inspector general in the same manner as described in subsection (2) above. The incumbent inspector general may submit his or her name as a candidate to be considered for selection. The incumbent inspector general shall serve until a successor is selected and assumes office.
- (5) *Vacancy.* In case of a vacancy in the position of inspector general, the inspector general committee may appoint a member of the inspector general's office as interim inspector general within ten (10) days of the vacancy occurring, until such time as a successor inspector general is selected and assumes office. A successor inspector general shall be selected in the same manner as described in subsection (2) above, except for the following specific time constraints: (a) solicitation for qualified candidates for selection should be published within twenty (20) days, but no later than forty (40) days of the date the vacancy occurs; and (b) the inspector general committee must in good faith endeavor to convene and select an inspector general within ninety (90) days of the date the vacancy occurs.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-425. - Contract.

A designee from the commission on ethics, with the assistance of the county's human resources department and the county attorney's office, shall negotiate a contract of employment with the inspector general substantially consistent with the terms included in contracts of other contractual employees of the county. For the purposes of contract negotiations, such designation by the commission on ethics shall not be deemed a delegation of the commission on ethics' decision making authority. The inspector general shall be paid at a rate commensurate with public officials of like experience and expertise. Before any contract shall become effective, the contract must be approved by a majority of the board present at a regularly scheduled board meeting. The contract will cover the entire four-year term subject to the removal provisions in section 2-430. The contract will include a provision requiring the inspector general committee to provide notice of its decision to renew or not to renew the contract at least six (6) months prior to the termination of the contract. The contract shall provide that the inspector general may not represent a political party or be on any executive committee thereof, or seek public office during his or her term of service, and shall not seek public office or employment with any public entity subject to the jurisdiction of the inspector general for four (4) years thereafter. That limitation does not include seeking selection as inspector general for a subsequent term. The contract shall further provide that the inspector general may not be a lobbyist, as defined in section 2-352 of this Code, for two (2) years after term of service.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-426. - Physical facilities and staff.

- (1) The county shall provide the office of inspector general with appropriately located office space and sufficient physical facilities together with necessary office equipment and furnishings to enable the inspector general to perform his or her functions.
- (2) The inspector general shall have the power to appoint, employ, and remove such assistants, employees and personnel, and establish personnel procedures as deemed necessary for the efficient and effective administration of the activities of the office of inspector general.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-427. - Procedure for finalization of reports and recommendations which make findings as to the person or entity being reviewed or inspected.

The inspector general shall publish and deliver finalized reports and recommendations to the board or the appropriate municipality, and to the county commission on ethics. Notwithstanding any other provision of this article, whenever the inspector general determines that it is appropriate to publish and deliver a report or recommendation which contains findings as to the person or entity being reported on or who is the subject of the recommendation, the inspector general shall provide the affected person or entity a copy of the findings. Such person or entity, who is the subject of a finding or recommendation resulting from an investigation or review, shall have ten (10) calendar days to submit a written explanation or rebuttal of the findings before the report or recommendation is finalized. In the case of an audit, such person or entity shall have twenty (20) calendar days to submit a written explanation or rebuttal of the audit findings or before the report or recommendation is finalized. The inspector general shall grant reasonable extensions of time for providing a written explanation or rebuttal upon written request. Such timely submitted written explanation or rebuttal shall be attached to the finalized report or recommendation. The requirements of this subsection shall not apply in matters subject to the State of Florida Whistle-blower's Act, or when the inspector general, in conjunction with the state attorney or U.S. Attorney, determines that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-428. - Reporting.

- (1) Not later than December 31 of each year, the inspector general shall prepare and publish a written annual report summarizing the activities of the office during the immediately preceding fiscal year ended September 30. The report shall be furnished to the inspector general committee, the county administrator and the Palm Beach County League of Cities, Inc., and posted on the inspector general's website. The report shall include, but need not be limited to: a description of significant abuses and deficiencies relating to the administration of programs and operations disclosed by investigations, audits, reviews, or other activities during the reporting period; a description of the recommendations for corrective action made by the inspector general during the reporting period with respect to significant problems, abuses, or deficiencies identified; identification of each significant recommendation described in previous annual reports on which corrective action has not been completed; and a summary of each audit and investigation completed during the reporting period.
- (2) The inspector general committee will meet with the inspector general every six (6) months to review the previous six (6) months' activities and the inspector general's plans and objectives for the upcoming six (6) months.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-429. - Financial support and budgeting.

- (1) Pursuant to their annual budgeting processes, the county and each municipality shall provide sufficient financial support for the inspector general's office to fulfill its duties as set forth in this article. The county and municipalities shall fund the inspector general's office proportionately, based on the actual expenses of each governmental entity as recorded in the most recent audited year and reported in the Florida Department of Financial Services Local Government Electronic Reporting system (LOGER), pursuant to Florida Statutes, § 218.32, as may be amended.
- (2) The county and each municipality's proportionate share shall be based on each entity's actual expenses as defined in the then current Uniform Accounting System Manual, published by the State of Florida, Department of Financial Services, Bureau of Local Government, and shall include the following Object Categories: 30 - Operating Expenditures/Expenses; 60 - Capital Outlay; and 80 - Grants and Aids. Notwithstanding the above, however, law enforcement, pension funds, electric utility services, fire control, and intergovernmental transfer costs shall not be included in the proportionate share calculation. Nothing contained herein shall in any way limit the powers of the inspector general provided for in this article to perform audits, inspections, reviews and investigations on all county and municipal contracts.

(3) The inspector general shall establish and maintain a fiscal year which coincides with that of the county. Beginning May 1, 2011, and every May 1 thereafter, the inspector general shall deliver to the board a budget request including a reasonable estimate of operating and capital expenditures and shall also include, but not be limited to, anticipated revenues from sources other than the county and municipalities, and funds estimated to be received but not expended in the current fiscal year. No later than April 1 of every year, the inspector general shall deliver a preliminary budget request to the Palm Beach County League of Cities, Inc., and be available to discuss the budget request with the League of Cities membership prior to May 1 of every year.

The board shall meet with a delegation selected by the Palm Beach County League of Cities, Inc., to discuss the budget request for each fiscal year. The county shall endeavor to place the matter on a board agenda prior to June 15 of each year, but in no event later than June 30. The parties attending this meeting shall acknowledge the provisions of section 2-429.1(1).

(4) No later than the fifth business day in July of each year, the office of the clerk and comptroller shall prepare an allocation schedule based on the most current LOGER system data. The proportionate share to be paid by the county and each municipality shall be reduced proportionately by the anticipated revenues from sources other than the county and municipalities and the amount of funds estimated to be received but not expended by the inspector general in the current fiscal year.

(5) In the event the county or a municipality does not submit the most recent fiscal year data in the LOGER system, the proportionate share for that municipality shall be based upon its last LOGER system submittal, subject to an escalator for each year the submittal was not made. The escalator shall be based on the Consumer Price Index for All Urban Consumers, U.S. City Average, as set forth in Florida Statutes, § 193.155, as may be amended.

(6) The budget of the inspector general shall be subject to final approval of the board. No later than September 30 of each year, the board shall set the inspector general budget for the coming fiscal year and adjust the proportionate share of the county and each municipality accordingly as described in this section.

(7) The office of the clerk and comptroller shall invoice the county and each municipality one-fourth of the proportionate share as adjusted on October 10, January 10, April 10 and July 10 of each year. Payment shall be submitted to the board and due no later than thirty (30) days from the date of the invoice. Upon receipt, all funds shall be placed in the Office of Inspector General, Palm Beach County, Florida Special Revenue Fund. In the event payment is not timely received, the county or any municipality in compliance with this section may pursue any available legal remedy.

(8) The county and each municipality's proportionate share for the period of June 1, 2011 through September 30, 2011 shall be as set forth in Exhibit A which is attached to Ordinance 2011-009 and incorporated herein by reference.\* The office of the clerk and comptroller shall invoice the county, upon adoption of this article, nine hundred forty-six thousand seven hundred sixty-four dollars (\$946,764.00).

This amount is based on the estimated expenses through June 1, 2011 of four hundred eighty-three thousand three hundred thirty-three dollars (\$483,333.00), plus the county's proportionate share as reflected on Exhibit A. The office of the clerk and comptroller shall invoice each municipality for their proportionate share as set forth in subsection (7) beginning with the first invoice on October 10, 2011.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

**Editor's note—** Section 3 of Ord. No. 2011-009 specifies that section 2-429(3) is expressly declared retroactive to April 1, 2011.

\* Exhibit A to Ordinance 2011-009 is on file in the office of the city clerk.

Sec. 2-429.1. - Funding base.

(1) The funding base is a minimum level of funding, determined as a percentage of contract activity of the governmental entities subject to the authority of the inspector general. The purpose of establishing the funding base is to ensure the office is adequately funded. The funding base is currently set at an amount equal to one quarter of one (0.25) percent of the contracts as described in section 2-429(2). Within ten (10) days following establishment of the allocation schedule as described in section 2-429(4), the county will determine whether the calculated funding requirement meets the one quarter of one (0.25) percent funding base. In the event the calculated funding requirement is less than one quarter of one (0.25) percent, but the inspector general's proposed budget is fully funded by the allocation schedule and revenues from sources other than the county and municipalities, the inspector general shall request a reduction of the funding base accordingly for that budget year. Nothing herein shall be construed to:

- (a) Limit the calculated funding base to one quarter of one (0.25) percent, as may be required to adequately fund the office of the inspector general;
- (b) Limit the inspector general's authority to request a budget that results in a calculated funding base that is less than one quarter of one (0.25) percent at any time; or
- (c) Prohibit the inspector general from transmitting to the county supplemental budget requests.

No adjustment to the calculated funding base shall occur if such adjustment results in the office of the inspector general not being adequately funded.

- (2) On an annual basis the board of county commissioners may adjust the funding base percentage upon a showing of need which shall be based upon, but need not be limited to, the following criteria:
  - (a) Additional expenses in a particular year necessitated by an extraordinarily large investigation or audit;
  - (b) The amount of increases or decreases in budget requests by the inspector general in prior years;
  - (c) the amount and frequency of surpluses and/or shortfalls in the inspector general's budget in prior years;

(d) The ability of the county and each municipality to bear an increase of the funding base percentage in a particular year.

The demonstration of need shall be subject to review and recommendation by the review committee as established in the Charter of Palm Beach County, section 8.3. The review committee's recommendation shall only be overruled by a supermajority vote of the board of county commissioners. In no event shall the funding base be reduced below one quarter of one (0.25) percent unless such reduction is made by the inspector general.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-430. - Removal.

The inspector general may be removed only for cause based upon specified charges of the following: neglect of duty, abuse of power or authority, discrimination, or ethical misconduct. The removal process shall be initiated at a duly noticed public hearing of either the board, the inspector general committee, or a funding entity as described in section 2-423(9). An affirmative vote of five (5) members of the board, an affirmative vote of five (5) members of the inspector general committee, or an affirmative supermajority vote of a funding entity shall be required to present the inspector general with the charges and to proceed to final public hearings. The board, inspector general committee, or the initiating funding entity, as appropriate, shall transmit a copy of the charges to the inspector general at least sixty (60) days prior to all final public hearings which shall be convened by the board, all funding entities, and the inspector general committee. The inspector general shall have an opportunity to be heard in person and by counsel at the final public hearings prior to the votes being taken on his or her removal. The inspector general may only be removed upon the affirmative vote of five (5) members of the board, five (5) members of the inspector general committee, and a supermajority of all funding entities. A record of the proceedings, together with the charges and findings thereon, shall be filed with the clerk to the board. The inspector general shall be removed without a public hearing in the event the inspector general is convicted of or enters a guilty plea or *nolo contendere* plea to a state or federal felony. Based upon specified charges of neglect of duty, abuse of power or authority, discrimination, or ethical misconduct, one (1) or more municipalities may file a petition for removal with the general counsel for the office of inspector general. A petition for removal must be duly authorized as a resolution outlining the specific charges and passed by a majority plus one (1) of the governing body. The petition for removal shall be transmitted to the inspector general committee with a copy to the general counsel of the inspector general. The inspector general committee shall decide whether to initiate the removal process or dismiss based on the petition. The inspector general committee may investigate the allegations contained in the petition before deciding whether to initiate the removal process. If the inspector general committee initiates the removal process, the municipality or municipalities making the petition for removal shall have the opportunity to be heard at the final public hearings prior to the votes being taken.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-431. - Enforcement.

This article is enforceable by all means provided by law, including seeking injunctive relief in the Fifteenth Judicial Circuit Court in and for Palm Beach County.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Sec. 2-432. - Penalty.

Any person who:

- (1) Retaliates against, punishes, threatens, harasses, or penalizes, or attempts to retaliate against, punish, threaten, harass, or penalize any person for assisting, communicating or cooperating with the inspector general; or
- (2) Who knowingly interferes, obstructs, impedes or attempts to interfere, obstruct or impede in any investigation conducted by the inspector general shall be guilty of a violation of this article and punished, pursuant to Florida Statutes, § 125.69, in the same manner as a second degree misdemeanor. Any potential violation of this section shall be referred to the state attorney for possible investigation and prosecution.

(Ord. No. 2011-009, § 1(Exh. 1), 5-17-11)

Secs. 2-433—2-440. - Reserved.



# Office of Inspector General

## Palm Beach County

# 2024 ANNUAL REPORT

October 1, 2023 to September 30, 2024

### Insight

Promoting efficiency  
and effectiveness

### Oversight

Holding government  
accountable

### Foresight

Preventing fraud,  
waste, and abuse

*“Enhancing Public Trust in Government”*

## TABLE OF CONTENTS

Message From The Inspector General.....	1
Section A: Overview .....	2
Fiscal Year 2024 Summary of Accomplishments.....	2
History .....	5
Mission, Vision, and Values.....	6
Authorities and Responsibilities .....	7
Standards, Accreditation, and Staff Qualifications .....	9
Structure and Staffing .....	10
Budget.....	12
Outreach, Education, and Prevention .....	13
OIG Addressing the Coronavirus Pandemic .....	15
Section B: Activities .....	16
Investigations Division .....	16
Audit Division.....	25
Contract Oversight and Evaluations Division.....	31
Section C: Outlook and the Way Ahead.....	37
Section D: Appendices .....	38
Appendix 1: Fiscal Year 2024 <i>Tips and Trends</i> .....	38
Appendix 2: Fiscal Year 2024 Recommendations .....	41
Appendix 3: Prior Years' Significant Open Recommendations.....	51
Appendix 4: Fiscal Year 2025 Audit Plan .....	55

## *Message from the Inspector General*

Citizens of Palm Beach County:

I am proud to present our Office of Inspector General (OIG) Fiscal Year 2024 (FY2024) Annual Report, covering the activities of the OIG for the period of October 1, 2023 through September 30, 2024. This report summarizes our major efforts to promote integrity, efficiency, and effectiveness in government over the past year.

Some of our most significant accomplishments in our independent oversight of the County government, the 39 municipalities within Palm Beach County, the Solid Waste Authority, and the Children's Services Council include:

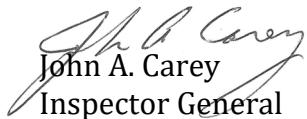


- **Guarding taxpayers' dollars:** We discovered **\$1,932,603** in questioned costs and **over \$86,670** in potential cost savings to taxpayers or in future avoidable costs.
- **Promoting integrity in government:** We referred **41 matters** to law enforcement, or to the State or County Commissions on Ethics.
- **Preventing fraud, waste, and abuse/Providing oversight:** We monitored contract activities involving **millions of taxpayers' dollars**.
- **Making government better:** We made **48 recommendations** to government management to facilitate compliance with regulations, or to be more efficient or effective.

I want to thank the OIG staff for their commitment and professionalism in serving the citizens of Palm Beach County. This report reflects their great work. Additionally, I want to thank the Inspector General Committee for its continued encouragement and insights. Another factor in our success has been the support from leaders in the County and municipal governments, the Solid Waste Authority, and the Children's Services Council.

Finally, you, the citizens of Palm Beach County, continue to be the bedrock supporters of our office and mission. Public support and input is critical to our mission success. Please feel free to contact us any time. The OIG is here to serve as your independent watchdog to promote the good government that you deserve.

Sincerely,

  
John A. Carey  
Inspector General

## Section A – Overview

# FY2024 ACCOMPLISHMENTS BY THE NUMBERS



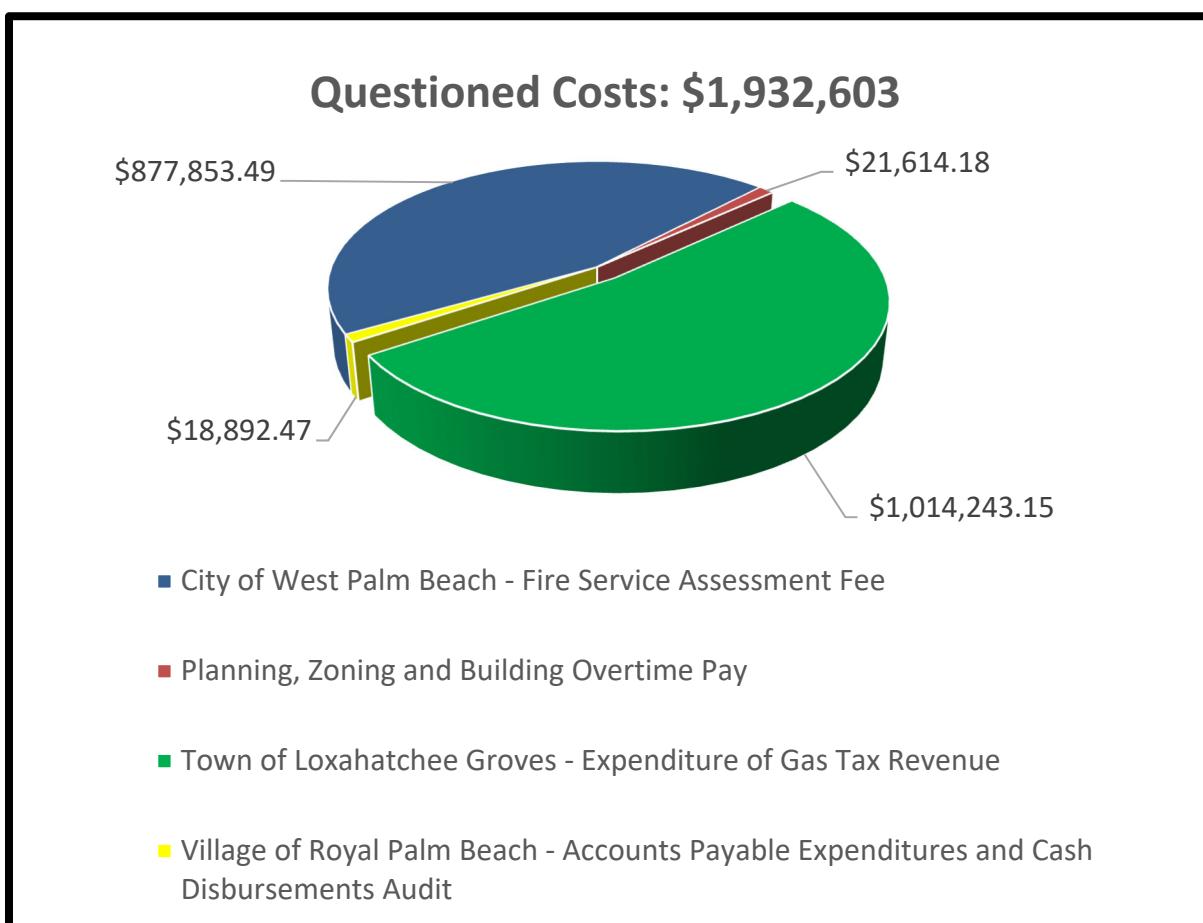
At the end of the day, the OIG provides  
***“Enhanced Trust in Government.”***

## Section A – Overview

### FY2024 FINANCIAL DISCOVERY BREAKDOWN

## Guarding Taxpayers' Dollars

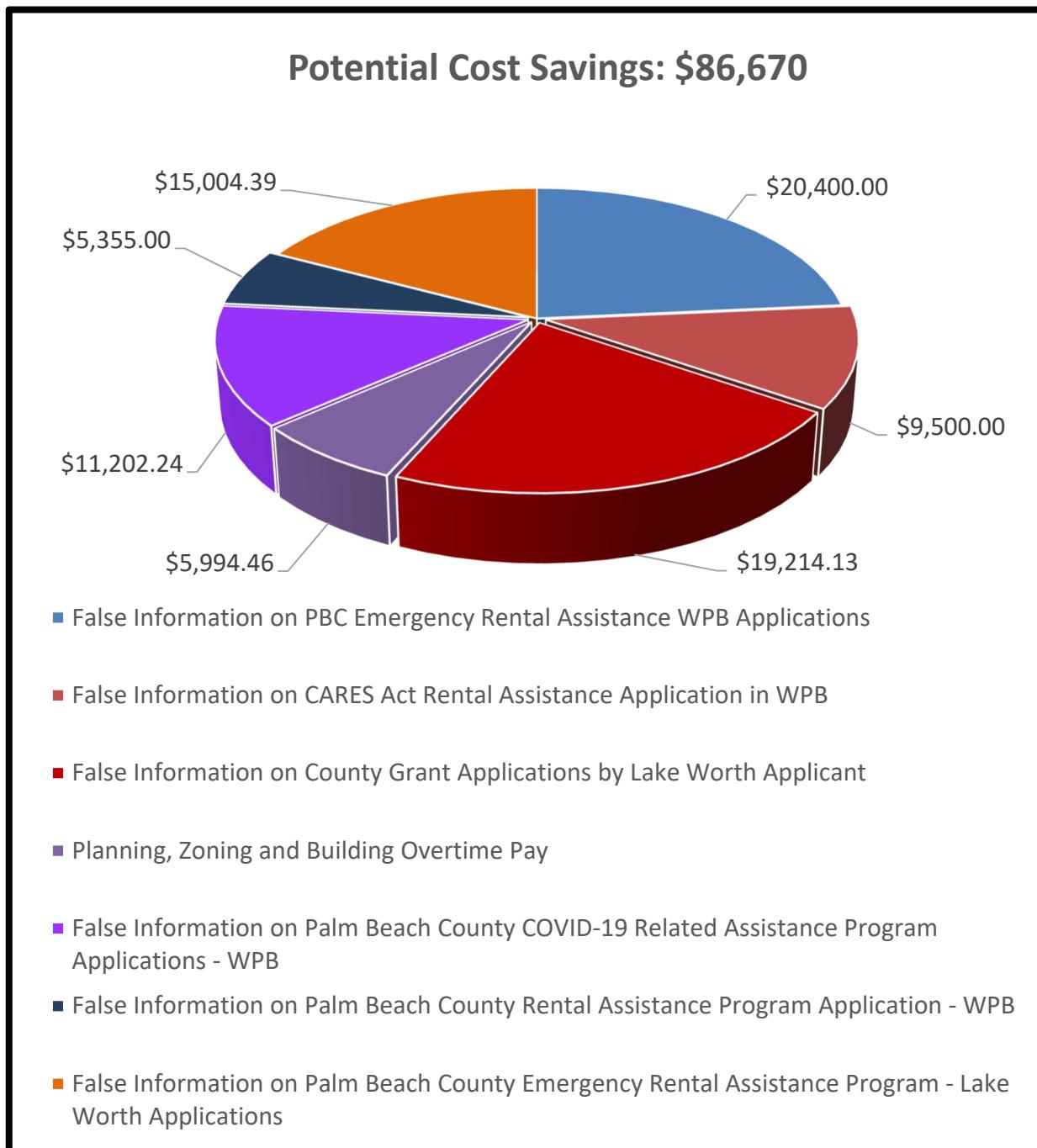
**Questioned Costs** are costs or financial obligations pursuant to an alleged violation of law, regulation, contract, grant, cooperative agreement, other agreement, policy and procedures, or documents governing the expenditure of funds; costs or financial obligations not supported by adequate documentation; and/or the expenditure of funds where the intended purpose is unnecessary or unreasonable. As such, not all questioned costs are indicative of fraud or waste.



## Section A – Overview

### Potential Cost Savings Include:

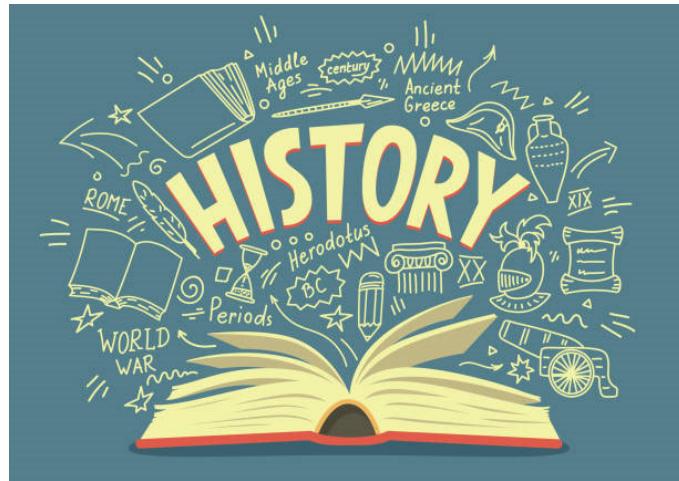
- **Identified Costs:** Costs that have the potential of being returned to offset the taxpayers' burden.
- **Avoidable Costs:** The dollar value for costs that will not have to be incurred, lost funds, and/or an anticipated increase in revenue over three years or the contract period (dollars saved) if the OIG's recommendations are implemented.



## Section A – Overview

### HISTORY

Between 2006 and 2009, a series of federal public corruption prosecutions of elected officials from the Palm Beach County Board of County Commissioners and the West Palm Beach City Commission led the State Attorney to convene a state grand jury. In early 2009, the grand jury issued its report, which included recommendations to create a County Code of Ethics, Commission on Ethics, and OIG. In response to that report, the County began a comprehensive effort to develop an ethics initiative aimed at promoting public trust in government and establishing a more transparent operating model for its citizens. In December 2009, the County Commissioners adopted an ordinance that established the OIG to oversee County government. In November 2010, 72% of the voters approved a countywide referendum to amend the County Charter and permanently establish the OIG. A majority of voters in each of the 38 municipalities that existed at the time within the County approved an expansion of OIG jurisdiction to cover all municipalities within the county.



The IG Committee selected Sheryl G. Steckler as the County's first IG in June 2010. The OIG enabling legislation, known as the IG Ordinance, was drafted in 2011 by the IG Drafting Committee, which was comprised of representatives from the municipalities, County, PBC League of Cities, citizens appointed by the County, and the Inspector General. Once completed, the IG Ordinance was unanimously approved by the County Commissioners, effective June 1, 2011. John A. Carey became the County's second IG in June 2014.

**Palm Beach County Needed an OIG**



**To provide *independent* and *objective* oversight in government to:**

**Prevent, detect, and investigate fraud, waste, and abuse.**

**Root out the bad**



**Promote economy, efficiency, effectiveness, and integrity.**

**Promote the good**

**TO HELP MAKE GOVERNMENT BETTER**

## Section A – Overview

### **MISSION, VISION, AND VALUES**

#### **Mission Statement**

To promote integrity, efficiency, and effectiveness in government in order to enhance public trust in government.

To provide independent and objective insight, oversight, and foresight through audits, investigations, contract oversight, reviews, and outreach activities.

#### **Vision Statement**

A high-performance team partnering with informed stakeholders making positive impact in government and increasing public trust.

#### **Values (What we believe and How we behave)**

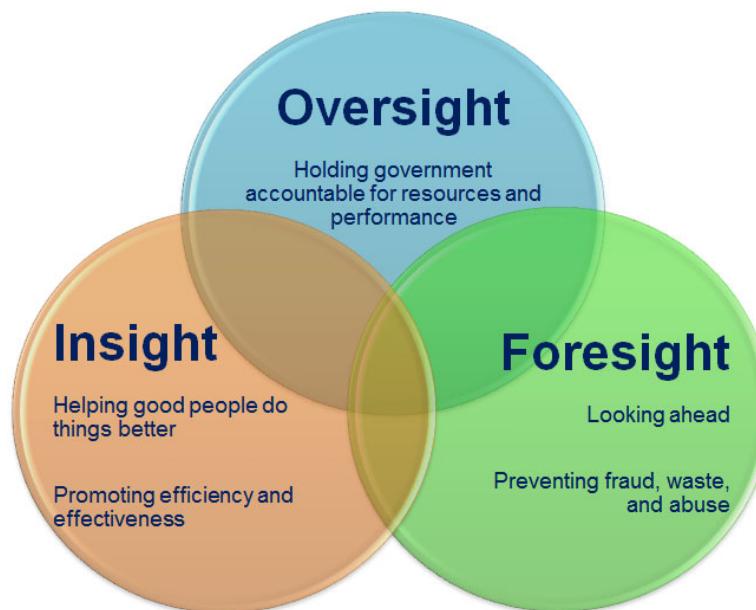
**Professionalism** – We take pride in our purpose, profession, products, results, and conduct.

**Respect** – We are respectful of others and recognize their value.

**Integrity** – We do the right thing, the right way, for the right reason.

**Dedication** – We are dedicated to our purpose, our work, and the people we serve.

**Excellence** – We strive for excellence in everything we do.



#### **Our Motto** ***“Enhancing Public Trust in Government”***

## Section A – Overview

### **AUTHORITIES AND RESPONSIBILITIES**

The purpose, duties, and responsibilities of the OIG are specified in the IG Ordinance (Article XII, Section 2-422 and 2-423, Palm Beach County Code). The IG Ordinance is available on our website at: [http://www.pbcgov.com/OIG/docs/ordinances/4\\_C\\_ORD\\_2011-009\\_0517.pdf](http://www.pbcgov.com/OIG/docs/ordinances/4_C_ORD_2011-009_0517.pdf). Some of the functions, authority, powers, and mandated requirements include:

### **The Office of Inspector General Jurisdiction**

The OIG jurisdiction covers the County government,<sup>1</sup> the 39 municipalities of Palm Beach County, and other entities that contract with the OIG (currently the Solid Waste Authority [SWA] and the Children's Services Council [CSC]). All elected and appointed officials and employees, instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other parties doing business or receiving funds of covered entities are subject to the authority of the OIG.



### **The Office of Inspector General Authority**

**The Office of Inspector General has the authority to receive, review, and investigate complaints regarding any municipal or County funded programs, contracts, or transactions.**

**We can review and audit past, present, and proposed municipal or County funded projects, programs, contracts, or transactions.**

The OIG can require the production of documents and receive full and unrestricted access to records. The OIG has the power to subpoena witnesses and administer oaths. Additionally, the OIG is “an appropriate local official” for whistleblower reporting and protection. People may also submit anonymous complaints to the OIG.

<sup>1</sup> The OIG does not have jurisdiction over County Constitutional Officers, Judiciary, and Independent Special Districts; however, the OIG may review contracts between these entities and entities within the OIG's jurisdiction. Additionally, the OIG may enter into interlocal agreements with other public entities for services from the OIG.

## Section A – Overview

### County and Municipal Officials and Employees, Contractors, and Others Required Reporting to the OIG

All elected and appointed officials and employees, County and municipal agencies, contractors, their subcontractors and lower tier contractors, and other parties doing business with the County or municipalities and/or receiving County or municipal funds shall fully cooperate with the OIG in the exercise of the OIG's functions, authority, and powers.

**The County administrator and each municipal manager, administrator, or mayor, where the mayor serves as chief executive officer, shall:**

- 1) Promptly notify the OIG of:**
  - a. possible mismanagement of a contract,**
  - b. fraud,**
  - c. theft,**
  - d. bribery, or**
  - e. other violation of law which appears to fall within the jurisdiction of the OIG; and,**
- 2) Coordinate with the OIG to develop reporting procedures for notification to the OIG.**

### What to Report

#### Required By Ordinance:

- Fraud**
- Theft**
- Contract Mismanagement (> \$5K)**
- Bribery**
- Any other violation or conduct that appears to be within the jurisdiction of the OIG**

## Section A – Overview

### **STANDARDS, ACCREDITATION, AND STAFF QUALIFICATIONS**

#### **Peer Reviews by the Association of Inspectors General**



The Association of Inspectors General (AIG) is a national professional organization comprised of IGs from federal, state, and local government. The *AIG Principles and Standards for Offices of Inspector General* is one of the main standards we use. It provides guidelines for the overall operations of OIGs, as well as, specific standards for investigations, audits, and other IG related activities. OIG audits are performed in accordance with *Generally Accepted Government Auditing Standards* (Yellow Book). In 2015, 2018, 2021, and most recently March 2024, the AIG peer-reviewed the OIG. **The AIG found our office met all current and relevant standards.**

#### **Commission for Florida Law Enforcement Accreditation**

The Commission for Florida Law Enforcement Accreditation (CFA) is the designated accrediting body for law enforcement and OIGs within the State of Florida. Not every state law enforcement agency or OIG obtains or maintains this high standard of accreditation. The OIG received its initial accreditation from the CFA in 2012, and was re-accredited in 2015, 2018, 2021, and most recently in February 2024. **CFA Assessors noted the OIG was 100% in compliance with standards set by CFA.**



#### **Inspector General Staff Qualifications**

To ensure success in accomplishing our mission, the OIG hires highly qualified individuals who not only reflect the diversity of the community, but also have the necessary level of skills, abilities, and experience for their respective positions on the OIG team. Staff members bring an array of experiences from the Federal and State IG Communities; the Federal Bureau of Investigation; not-for-profit community-based organizations; federal, state, and local government; and the construction industry.

Staff members have backgrounds in and/or academic degrees or certifications in:

- Accounting	- Business Administration	- Law
- Auditing	- Financial Analysis	- Law Enforcement
- Forensic Accounting	- Grant Administration	- Inspections
- Public Administration	- Investigations	- Information Technology

***"People are not your most important asset. The right people are."***  
**Jim Collins**

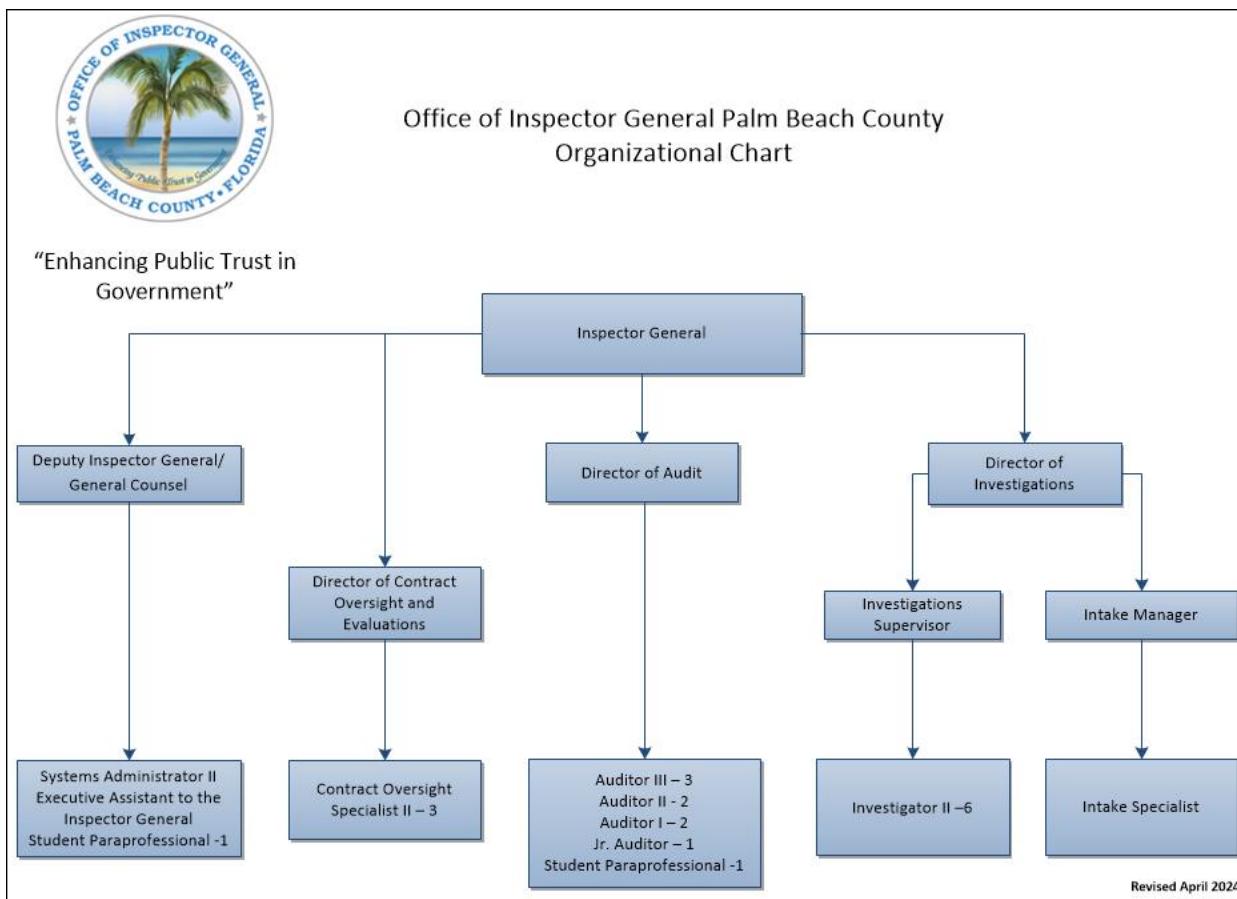
## Section A – Overview

### **STRUCTURE AND STAFFING OF THE OFFICE OF INSPECTOR GENERAL**

#### **The Inspector General Structure**

In 2010, The Board of County Commissioners approved 40 positions for the OIG. Due to a lawsuit initiated by some of the municipalities within Palm Beach County regarding OIG funding and subsequent County Commission decisions, the OIG has never been fully funded. During FY2024, the OIG was funded at 27 (67.5%) of the originally 40 approved positions. The County Commission approved funding for three additional positions that will bring the OIG staffing up to 30 (75%).

**“The sheer size of the operations that your office  
oversees, your office’s jurisdiction and responsibility...is  
unparalleled by any other local government Inspector  
General office.” 2024 AIG Peer Review Report**



The OIG is comprised of a Mission Support Section and three operating divisions: Investigations, Audits, and Contract Oversight and Evaluations.

## Section A – Overview

### YOUR INSPECTOR GENERAL

John Carey became Inspector General on June 23, 2014. He has more than 48 years of government service in the areas of intelligence, operations, law enforcement, and Inspector General oversight. He is a retired Marine colonel. Mr. Carey served as the Director of Intelligence for a Joint Task Force in Operation ENDURING FREEDOM/IRAQI FREEDOM.



For the last 24 years, Mr. Carey has served in the Inspector General field. He was the Deputy IG of the Marine Corps; the Deputy IG for Director of National Intelligence; and finally, the Inspector General for the Defense Intelligence Agency before coming to Palm Beach County. Mr. Carey is on the national Executive Board of the Association of Inspectors General and the Chair of its Professional Certification Board. He is a Certified Inspector General, Certified Inspector General Auditor, and Certified Inspector General Inspector/Evaluator.

Mr. Carey holds a Bachelors of Arts degree (cum laude) from the Grace College, a Masters of Strategic Studies from the U.S. Army War College, and a Masters of Arts in Christian Studies from Palm Beach Atlantic University. He also attended the Federal Bureau of Investigation National Academy, the Federal Executive Institute, and the Kellogg School of Management.

### OUR GENERAL COUNSEL AND DEPUTY INSPECTOR GENERAL

Kalinthia Dillard became our General Counsel in June 2015 and General Counsel/Deputy IG in July 2017. After graduating from Clemson University (magna cum laude) and the Florida State University College of Law (cum laude), she moved to PBC to clerk at the 4th District Court of Appeal. Thereafter, she practiced civil litigation at law firms and worked at the School District of PBC. She is a Certified Inspector General, Certified Inspector General Auditor, and Certified Inspector General Investigator.



Ms. Dillard currently serves as President of the Forum Club of the Palm Beaches and Vice Chair of The Florida Bar's Constitutional Judiciary Committee. Additionally, she serves on The Florida Bar's Grievance Committee - 15D and the PBC Bar Association's Judicial Campaign Practices Commission. Ms. Dillard is an alumnus of Leadership PBC and Leadership Florida Cornerstone- Class 39.

Ms. Dillard is a past president of the F. Malcolm Cunningham, Sr. Bar Association; WPB-FL Chapter of The Links, Incorporated; YWCA of PBC; and Virgil Hawkins - FL Chapter National Bar Association. She is a past Chair of The Florida Bar's Law Related Education, Education Law, Professional Ethics, and Grievance - 15A Committees. She was recognized by Florida Trend Magazine as a Legal Elite and received the PBC Chamber Athena Award, the PBC Women' Chamber Giraffe Award, and the Girl Scouts of Southeast Florida Emerald Award.

## Section A – Overview

### \$ OFFICE OF INSPECTOR GENERAL FY2024 BUDGET \$

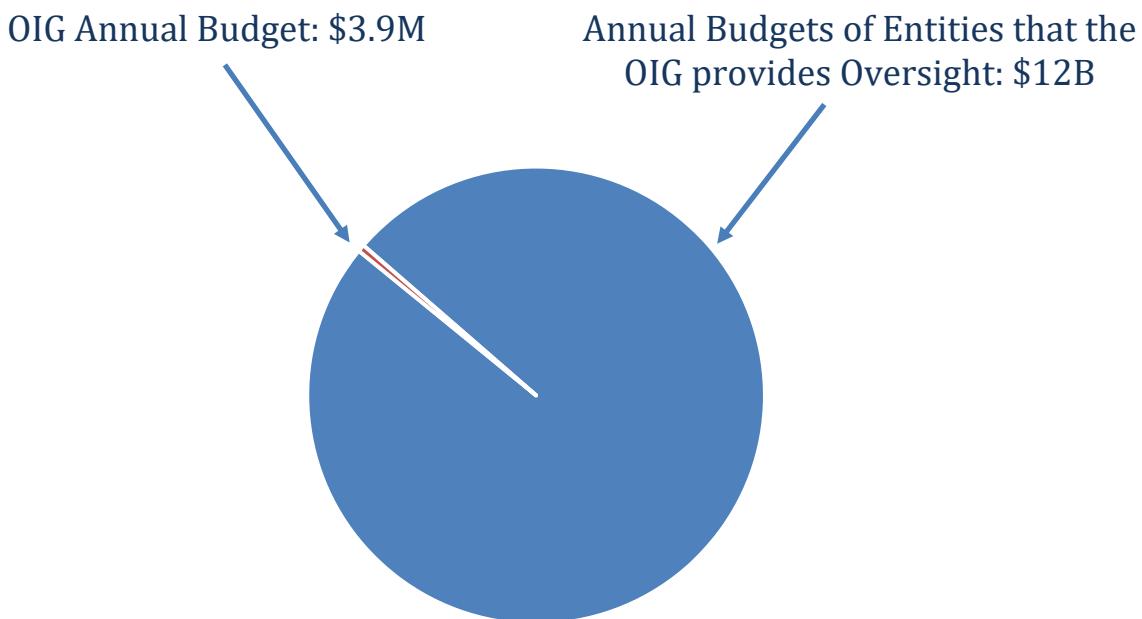
The OIG strives to use taxpayer dollars frugally. In FY2024, the OIG expended \$3.82 million (98%) of its approved \$3.9 million budget.

At a cost of **\$3.82 million** with **27** funded positions, OIG oversight responsibilities include:

- The County, municipalities, SWA, and CSC with total annual budgets of approximately **\$12B**
- The County, municipalities, SWA, and CSC employees numbering approximately **22,000** people (excluding part-time, seasonal, and contract employees)
- The County, municipalities, SWA, and CSC auditable units identified: **1,062**
- Oversight of **billions of dollars** of contracting activities

*“The sheer size of government operations that your office oversees and your office’s jurisdiction and responsibility are unparalleled by any other local government inspectors general office.”*

2024 Association of Inspectors General Peer Review Report on the PBC OIG



**\$3.9M = Approx. \$2.50 per Citizen or**



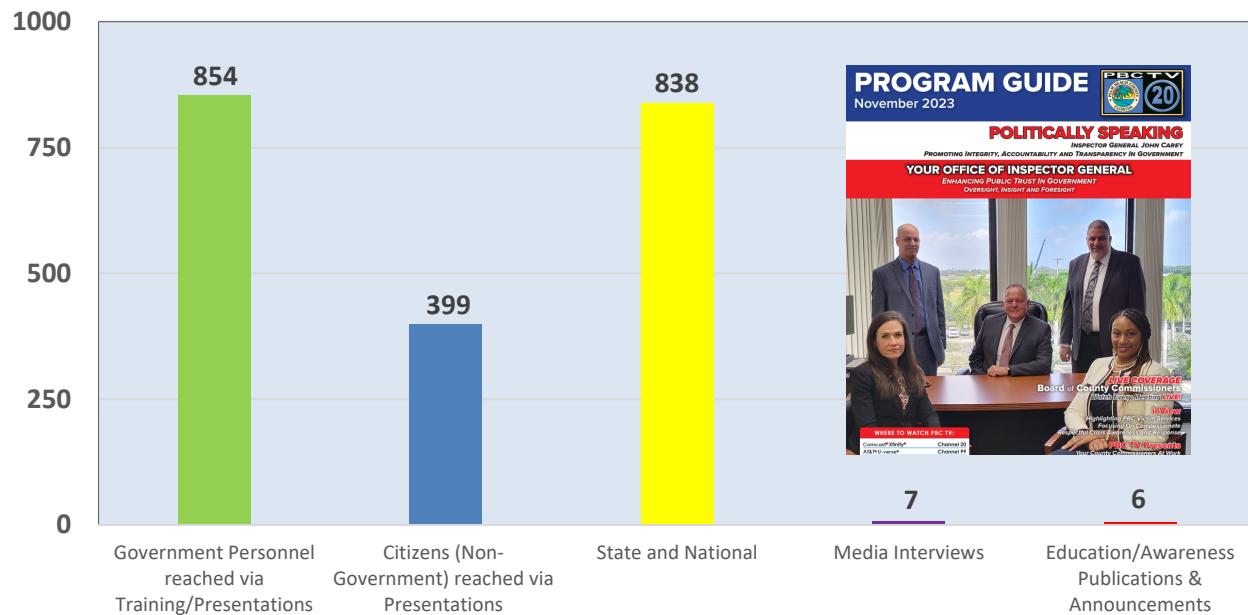
## Section A – Overview

### **OUTREACH, EDUCATION, AND PREVENTION**

Outreach is an important component of OIG operations, and takes place both inside and outside of government. OIG outreach includes education on common trends and best practices; red flags to assist in spotting fraud, waste, and abuse; and ways to contact our office. Our success depends on listening as much as speaking.

## **TRAINING AND OUTREACH**

*An ounce of outreach is worth a pound of enforcement.*



### **Outreach/Coordination in Palm Beach County**



Promoting integrity, accountability, and transparency in government is a “team sport” that goes beyond the bounds of the OIG. Accordingly, the IG attends and participates in several local forums, including the County Internal Auditor/Inspector General Forum and the South Florida Inspectors General Council. Our Director of Audit serves on the Board of Directors as a Vice Treasurer for the County Chapter of the Institute of Internal Auditors and our Investigations Supervisor is the Vice President for the County Chapter of the Association of Certified Fraud Examiners.

During the year, the IG and senior leaders have provided presentations to community businesses and service organizations, and in academic classes and forums on such topics as ethics in government and the role of inspectors general.

## Section A – Overview

### Social Media

Citizens can follow us on Facebook, X (formerly known as Twitter), Instagram, YouTube, or through our website, and can subscribe to receive emailed notices of OIG reports and other items of interest.



The OIG posts on Facebook and X on a regular basis to provide regular, up to date OIG Reports, *Tips and Trends*, contact information, County Government and OIG news. We are dedicated to maximizing our ability to reach the public with valuable information. Our website is also continuously updated to reflect all recent OIG activity. An important section on the website is labeled “Tips, Trends, and Training.” Here, we post briefings and information updates throughout the year along with other helpful information for the public and government employees.

#### Click links and check us out!

Follow us on X at: <https://twitter.com/OIGPBC>

Follow us on Facebook at: <https://www.facebook.com/Office-of-Inspector-General-Palm-Beach-County-760833077333644>

Visit our website at: <http://www.pbc.gov/OIG/>

### Outreach/Impact Beyond Palm Beach County



The OIG does not stop at the borders of Palm Beach County in promoting integrity, effectiveness, and efficiency in government. Of particular note, the IG is on the executive board of the national Association of Inspectors General. The Association is a non-profit organization that promotes excellence in the inspector general community by establishing and encouraging adherence to quality standards, sponsoring professional development, and certifying individuals in IG-specific disciplines.

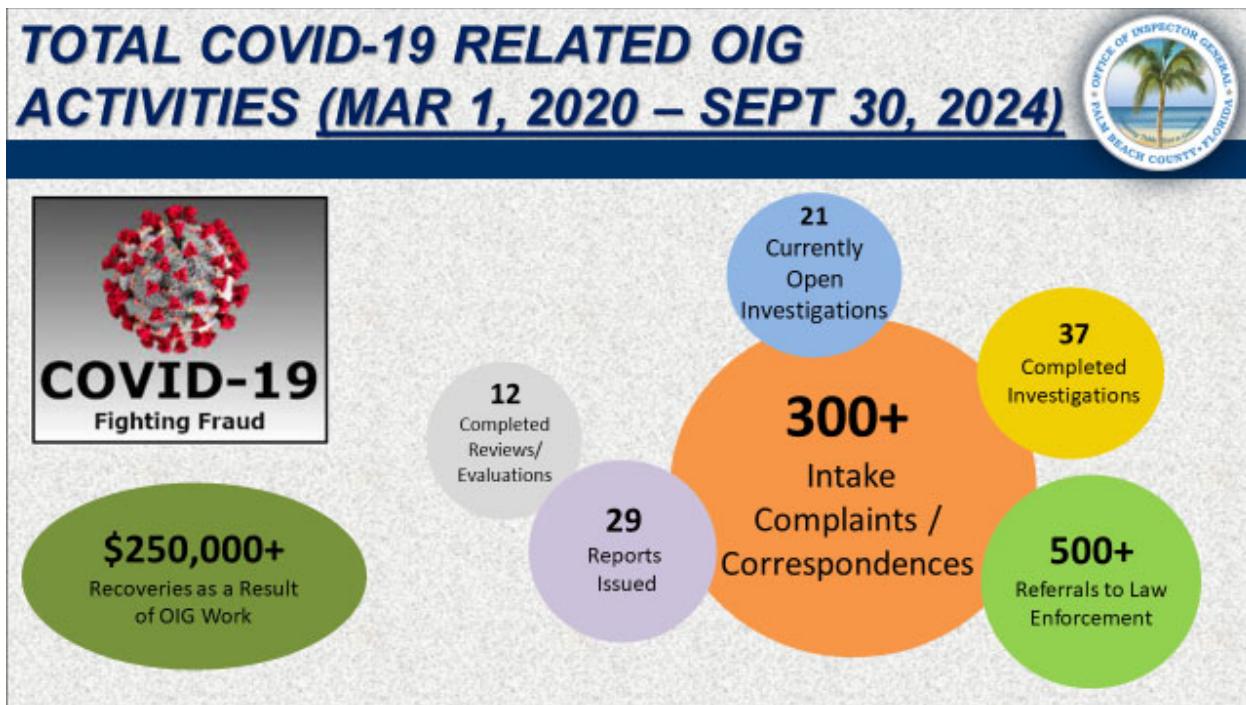
The IG is the Chair of the Association's Professional Development Board and is responsible for leading four professional certification courses at the Association's Inspector General Institute. The IG, the Deputy IG/General Counsel, the Director of Investigations, and the Director of Contract Oversight and Evaluations instruct at the Institute. Additionally, the IG is on the Association's Training Committee and Annual Training Conference Committee. The Deputy IG/General Counsel serves on the Association's Mentoring Subcommittee. Finally, the IG serves on the board of the Florida Chapter of the Association of Inspectors General.



## Section A – Overview

### OIG ADDRESSING THE CORONAVIRUS PANDEMIC

Significant efforts continued to be devoted to reviews of County programs that dispersed federal Coronavirus (COVID-19) pandemic aid funding and investigating pandemic-related complaints. The County received \$750 million in federal and state Coronavirus aid and relief funding. We have continued to work with the County in providing independent oversight and accountability associated with the disbursement of those funds.



## Section B – Activities

### INVESTIGATIONS DIVISION

**The Investigations Division investigates allegations of fraud, waste, abuse, mismanagement, and misconduct. It includes the OIG intake section and social media outreach.**

The investigative activity conducted by the Division strictly adheres to the *Principles and Standards for Offices of Inspectors General* (Green Book) as developed by the Association of Inspectors General and the Inspector General Accreditation Standards issued by the Commission for Florida Law Enforcement Accreditation, Inc. These important principles ensure the quality of our investigations.



While OIG investigations are administrative in nature, criminal violations are sometimes discovered during the investigative process. When a determination has been made that the subject of an investigation has potentially committed a criminal violation, those findings are referred to local, state, or federal law enforcement agencies, with notifications to the State Attorney's Office or the U.S. Attorney's Office.

### **LEADERSHIP TEAM**

Stuart Robinson is the Director of Investigations. He oversees the OIG's Intake and Investigation programs, and is dedicated to producing valuable, accurate, insightful investigative conclusions based on credible allegations. Prior to joining the OIG in October of 2017, Mr. Robinson spent 26 years with the Federal Bureau of Investigation as a Special Agent and Supervisory Special Agent, specializing in public corruption, financial crimes, and civil rights matters, and then was the Supervisor of Investigations for the Broward County Office of the Inspector General. Mr. Robinson has a Bachelor of Science and Juris Doctorate degree from Indiana University and is a Certified Inspector General and Certified Inspector General Investigator.



## Section B – Activities



Evangeline Rentz is the Investigation Division's Intake Manager. All Hotline calls, complaints, and correspondences that come into the OIG are reviewed by Ms. Rentz. Her section processes, analyzes, and conducts preliminary inquiries to determine the initial course of OIG action. Ms. Rentz joined the OIG in October 2010 shortly after its establishment and is the longest serving leader in the OIG. Ms. Rentz has over 30 years of public service experience in state and county government. Prior to working at the OIG, she served as the Operations and Management Consultant Manager for the Florida Department of Children and Families OIG. Ms. Rentz earned her Bachelor of Science degree from Florida State University and is a Certified Inspector General Investigator.

Christopher Dyckman is the Investigations Supervisor. He is responsible for supervising OIG Investigators; managing investigations; and ensuring the OIG adheres to established CFA standards. Mr. Dyckman joined the OIG in April 2016, and has over 30 years of experience conducting inspections and investigations for federal, state, and local government agencies. Prior to joining the OIG, he spent seven years as a Financial Investigator for the North Carolina Secretary of State, and previously served as a Special Agent with both the U.S. Department of Justice and the U.S. Department of Homeland Security.



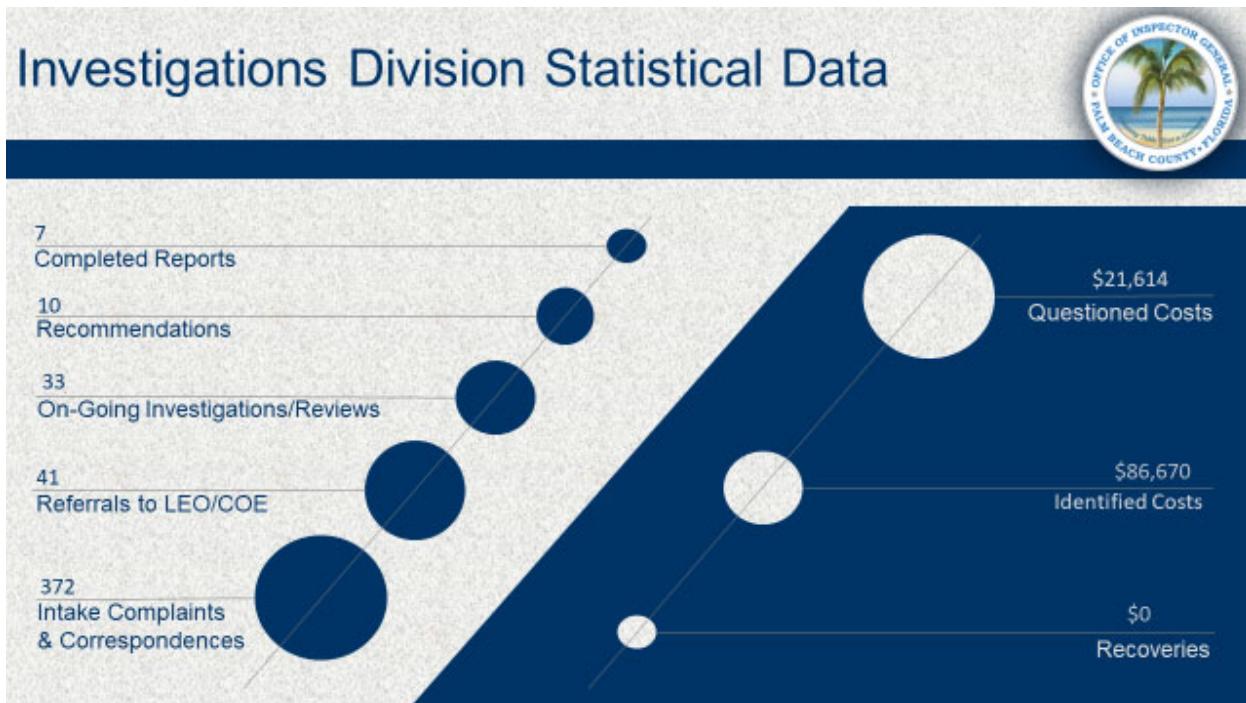
Mr. Dyckman holds a Bachelor's degree in Criminal Justice from the University of Scranton. He is a Certified Fraud Examiner and a Certified Inspector General Investigator. Mr. Dyckman is also a founding member and the current Membership Director of the Palm Beach County Chapter of the Association of Certified Fraud Examiners.



## Section B – Activities

### INVESTIGATIONS HIGHLIGHTS

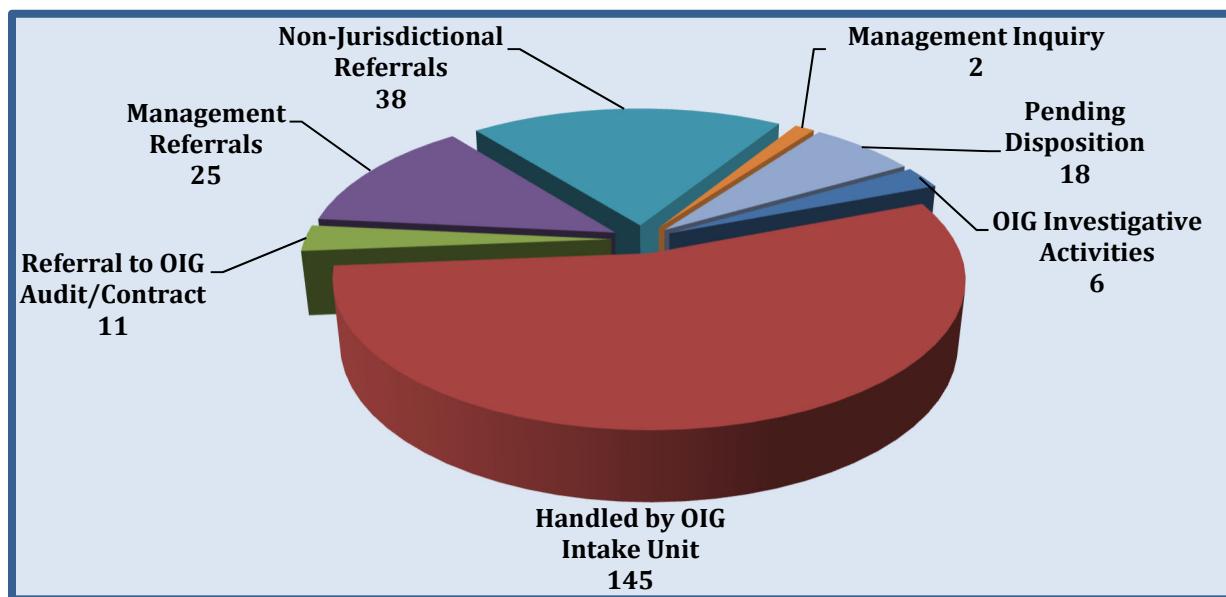
During FY2024, the Investigations Division issued **seven** reports. Where allegations were substantiated, we referred administrative or disciplinary actions to county, municipal, and/or contracted entities. Additionally, we referred **41** investigative matters to the Federal Bureau of Investigation, the State Attorney's Office, the Palm Beach County Sheriff's Office, the Internal Revenue Service Criminal Investigations, and the County and State Commissions on Ethics. These reports and management responses can be found at <http://www.pbc.gov/oig/archreports.htm>. A brief summary of the recommendations is also contained in Section D Appendix 2 of this report.



## Section B – Activities

### INTAKE ACTIVITIES

The OIG received **245** “Intake Activities” during FY2024. Intake Activities include letters, emails, phone calls, and/or walk-ins, and include comments, suggestions, questions, and complaints. These actions are depicted below:



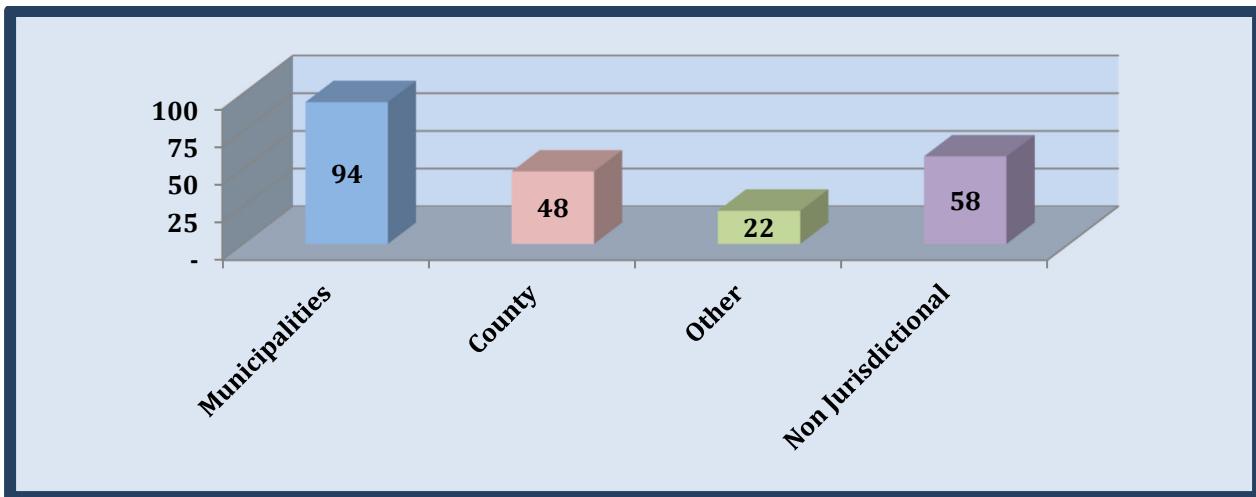
- **Handled (Addressed) by OIG Intake Division (145 or 59%):** Correspondences that are handled by the OIG, Information Only, and/or Closed with No Action.
- **Management Referrals (25 or 10%):** Correspondences forwarded to respective management for handling. No response to the OIG is required.
- **Non-Jurisdictional Referrals (38 or 16%):** Correspondences that do not fall within the jurisdiction of the OIG.<sup>2</sup>
- **OIG Investigative Activities (6 or 2%):** Correspondences that are assigned to the Investigations Division.
- **Referral to OIG Audit or Contract Oversight (11 or 5%):** Correspondences forwarded to OIG Audit and/or Contract Oversight Divisions for further review.
- **Management Inquiries (2 or 1%):** Correspondences forwarded to respective management for handling. A response to the OIG is required.
- **Pending Disposition (18 or 7%):** Correspondences that have not yet received a disposition.

<sup>2</sup> During FY2024, the OIG received a total of 60 Correspondences related to entities not within the jurisdiction of the OIG. These correspondences were forwarded to entities with jurisdiction for addressing those issues.

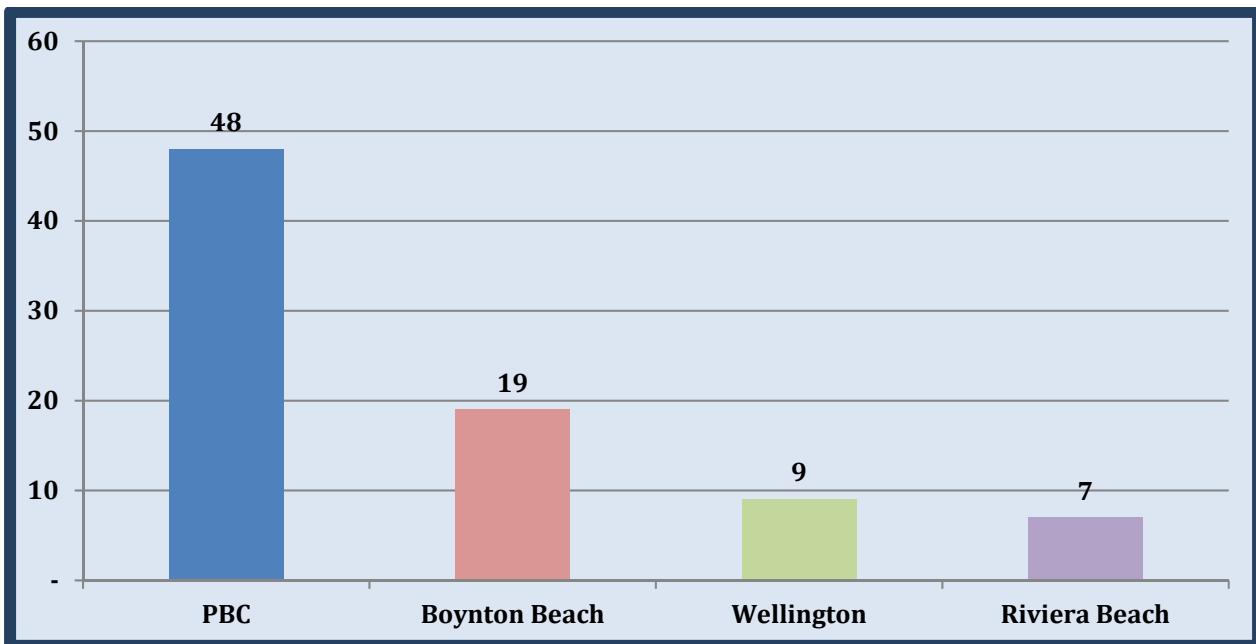
## Section B – Activities

### ALLEGATIONS BY ENTITY

Of the 245 "Intake Activities," a total of 222 allegations of potential wrongdoing were made. These allegations were related to the following entities:<sup>3</sup>



The following is a breakdown of the top four organizations with the most complaints lodged against them or against individuals within those organizations

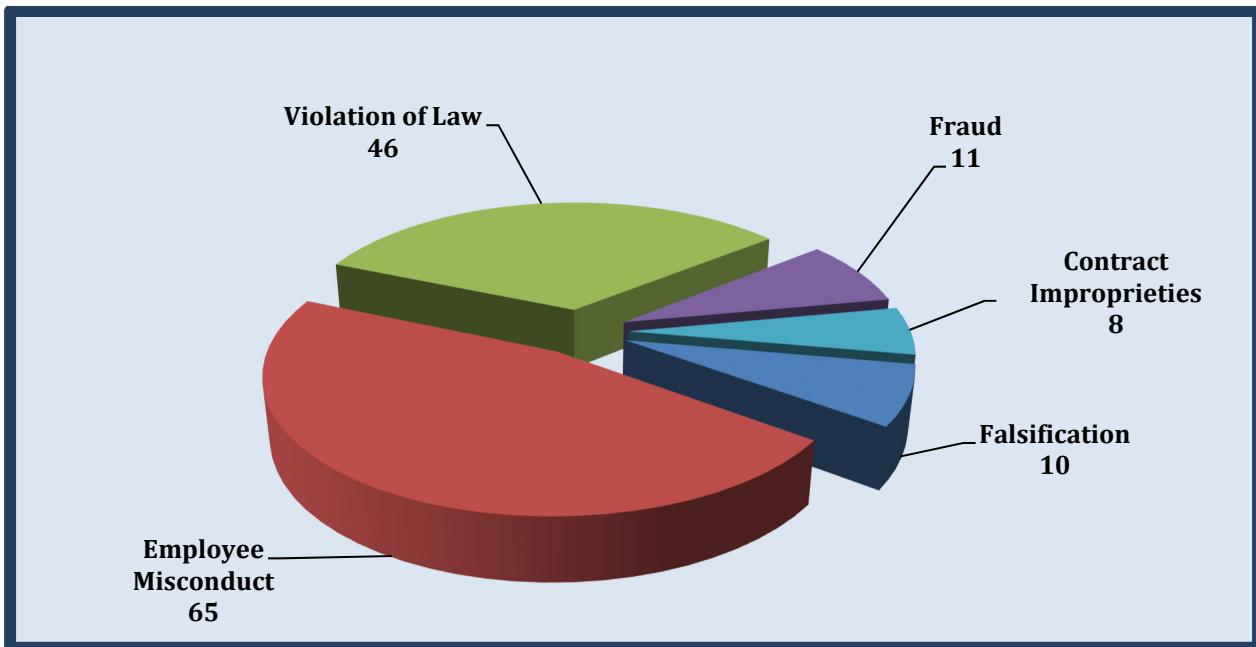


<sup>3</sup> "Non-Jurisdictional" refers to correspondences concerning government entities not under the jurisdiction of the OIG. "Other" includes correspondences related to other entities such as private organizations, homeowner's associations, etc.

## Section B – Activities

### ALLEGATION TYPES

Of the **222** allegations of potential wrongdoing, **140** were identified as part of the following top five categories:



### INVESTIGATIVE ACTIVITIES

The following are highlights from reports issued in FY2024:

#### False Information on County Grant Applications – Lake Worth

From November of 2020 through November of 2021, a Lake Worth, Florida, woman submitted four applications with falsified employment separation letters that resulted in the County making payments totaling \$19,214.13 from the County Coronavirus Aid, Relief and Economic Security Act Emergency Rental and Utilities Assistance Program. On each occasion, the applicant supported her claim of loss of employment due to Covid-19 with falsified letters written without her employer's knowledge and signed in the name of individuals who did not work for her employer. When the employer was notified about these falsified letters, the applicant was terminated from employment.



## Section B – Activities

### **False Information on County Rental Assistance Applications – West Palm Beach**

From August of 2020 through November of 2021, Orlando, Florida, resident Antonio Silva successfully defrauded the County of \$5,355 and attempted to obtain \$29,300 in additional funds by posing as the landlord for a property for which he had no connection. He submitted multiple applications with falsified employment separation letters, landlord statements, and leases that resulted in the County issuing payments from the County Coronavirus Aid, Relief and Economic Security Act Emergency Rental and Utilities Assistance Program.



Antonio Silva also received governmental funding in multiple additional areas of the country and has since been arrested in Orlando, Florida for financial crimes of over \$1 million. The State Attorney's Office in Orlando received information from the OIG Investigation for consideration of additional charges.

### **False Information on County Rental Assistance Applications – West Palm Beach**



From October of 2020 through September of 2021, a West Palm Beach, Florida applicant submitted multiple applications with falsified employment separation letters and altered paystubs that resulted in the County issuing payments totaling \$11,202.34 from the County Coronavirus Aid, Relief and Economic Security Act Emergency Rental and Utilities Assistance Program. On each occasion, the applicant supported her claim loss of employment due to Covid-19 with letters that were written without her employer's knowledge and signed in the name of individuals who did not work for her employer. The applicant also submitted paystubs which falsely showed loss of income.

### **Planning, Zoning, and Building – Overtime Pay**

We received a complaint from the Palm Beach County Department of Planning, Zoning and Building (PZB) concerning potential overtime pay and compensatory time abuse by the PZB Deputy Building Official and a PZB Manager. We found that both falsified their employee time records by claiming they worked extra hours and/or violation of County policies regarding overtime and comp time, which resulted in the improper accrual of compensatory time and/or payments for overtime.



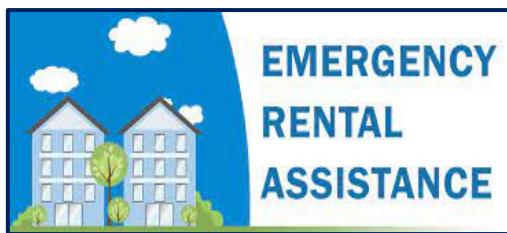
We found that the Deputy Building Official approved his own employee time records on multiple occasions and without obtaining authority in writing from his department head. We estimated that 84% of the entirety of his overtime hours were not in compliance with policy

## Section B – Activities

or adequately supported, amounting to \$18,053.35. Additionally, he was inappropriately paid \$5,994.46 for overtime claimed during his lunch period.

We found that the PZB Manager inappropriately requested compensatory time from the County by falsely reporting on numerous occasions that he arrived for work at 6:00 a.m. The County paid him a total of \$3,560.83 for corresponding compensatory time payments.

### **False Information on County Rental Assistance Applications – Lake Worth**



From December of 2020 through September of 2022, a Lake Worth resident received rental and food assistance and engaged in a deliberate scheme to defraud Palm Beach County. She was assisted by a West Palm Beach resident, who knowingly helped the applicant create fraudulent loss of employment documents for four separate applications. Those

documents were submitted by the applicant as the basis for the claim for \$15,004.39 in assistance.

### **False Information on County Rental Assistance Applications – West Palm Beach**

In November of 2020, a West Palm Beach, Florida resident submitted an application with misrepresentations that caused the County to issue payments totaling \$8,600.00 from the County Coronavirus Aid, Relief and Economic Security Act Emergency Rental and Utilities Assistance Program. The individual listed as the applicant passed away six months prior to the application being submitted to the County in her name. The recipient of the funds was not the true landlord, and is the deceased applicant's daughter.

NEWS

#### **Inspector general: Daughter used dead mother's name to get COVID money for apartment**

*COVID fraud in Palm Beach County reaches new level with an applicant filing an application for her mother who was already deceased*

In addition, the County mailed a food card with \$900 in food assistance to the deceased applicant's rental property address, which the deceased applicant's daughter assumed the right to occupy after the applicant's death. The food card was used for unallowable expenses.

The deceased applicant's daughter later provided false information to the County in support of one of her own applications wherein she sought \$7,100 in rental assistance. The County, however, paid no monies for this application.

## Section B – Activities

### **False Information on County Rental Assistance Applications – West Palm Beach**

From October of 2020 through December of 2021, three West Palm Beach, Florida residents submitted applications with misrepresentations that caused payments totaling \$20,400.00 from the County Coronavirus Aid, Relief and Economic Security Act Emergency Rental and Utilities Assistance Program and Emergency Rental Assistance Program.



These applicants submitted falsified documentation about their employer status and the identity of their true landlord, and falsified payroll documents in support of their assistance applications.

### **Arrest and Conviction as a Result of OIG Investigation**



A Palm Beach County Rental Assistance applicant received over \$20,000 from the County Emergency Rental Assistance Program using fictitious loss of employment letters.

After extensive investigative work by the OIG, a referral was made to the Palm Beach County Sheriff's Office. The applicant was arrested by PBSO in March, 2024 on charges of Fraud - Swindle to Obtain Property \$20,000 – \$50,000. On April 9, 2024, he pled to the charge and was sentenced to 34 days incarceration, 5 years probation, and ordered to pay \$21,553 in restitution.

## Section B – Activities

### AUDIT DIVISION

**The Audit Division conducts audits intended to add value by helping management strengthen internal controls; prevent fraud, waste, and abuse; and identify opportunities to operate more efficiently and effectively.**

All audits are performed in accordance with *Government Auditing Standards* (Yellow Book).

### **LEADERSHIP**



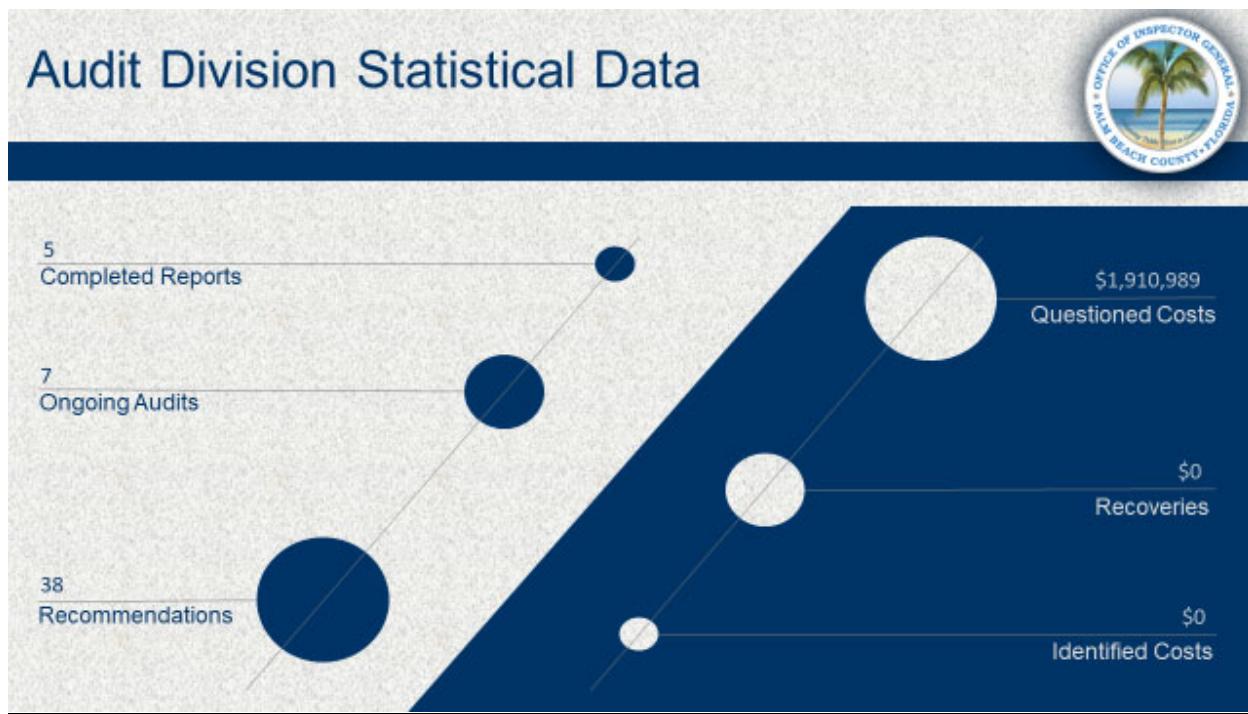
Hillary Bojan joined the OIG in September 2017 as an Auditor III. In June 2019, she became our Acting Audit Manager and in 2020 was promoted to Director of Audit. She has more than 17 years of local government service in accounting and auditing. Before coming to the OIG, Ms. Bojan served as the Senior Internal Auditor for the Health Care District of Palm Beach County.

Ms. Bojan holds a Bachelor of Science in Accounting (summa cum laude) and a Master of Science in Accounting from the University of Central Florida. Ms. Bojan has obtained the following professional designations: Certified Public Accountant, Certified Information Systems Auditor, Certified Internal Auditor, Certified Fraud Examiner, and Certified Inspector General Auditor. Ms. Bojan serves on the Board of Directors as the Vice Treasurer for the Palm Beach County Chapter of the Institute of Internal Auditors.

### **AUDIT HIGHLIGHTS**

During FY2024, we issued **five** reports with total Questioned Costs of **\$1,910,989.11**. Collectively, these five reports contain **38** recommendations to strengthen internal controls and improve the efficiency and effectiveness of operations. Management has implemented or is in the process of implementing the majority of our recommendations. The reports and management responses can be found at <http://www.pbc.gov/oig/archreports.htm>. A brief summary of the recommendations is also contained in Section D Appendix 2 of this report.

## Section B – Activities



### Audit of City of West Palm Beach – Fire Service Assessment Fee

At the request of the City of West Palm Beach (City), we conducted an audit of the expenditure of Fire Service Assessment Fee.



We found that the City had generally adequate controls over the receipt and disbursement of Fire Service Assessment Fee funds. However, we found weaknesses with respect to the interdepartmental transfer of Fire Service Assessment Fee monies which lacked sufficient supporting documentation.

As a result of our audit, we identified \$877,853.49 in questioned costs for expenditures that lacked sufficient supporting documentation.

Our report contained recommendations to assist the City in strengthening internal controls and help ensure compliance with the Fire Service Special Assessment requirements. The City accepted our recommendations.

## Section B – Activities

### Review of the Town of Manalapan – IT Network Security



We conducted an Information Technology (IT) Network Security review of the Town of Manalapan. Our review focused on IT network security records and activities related to network components, such as devices, systems and data, in place during FY 2023.

We found that the Town had processes in place designed to prevent network security intrusions; monitor and detect network security threats, breaches, and intrusions; and, respond to network security threats, breaches, and intrusions.

However, the Town lacked sufficient written guidance for:

- Access control management;
- Data and asset/component sanitization and disposal; and,
- Organizational cybersecurity processes.

Our report contained recommendations to assist the Town of Manalapan in strengthening internal controls over IT Network Security. Management concurred and accepted our recommendations.

### Audit of Village of Wellington – IT Application Security

We conducted an audit of the Village of Wellington's Information Technology (IT) Application Security. Overall, we found that user access and administrative privileges for applications were managed effectively and based on job duties and roles, and that application accounts were in compliance with applicable licensing agreements. However, we found that the Village did not always disable separated users' access in a timely manner. The Village's IT policies and procedures did not establish a time period in which departments must notify the IT department of employee separations or for disabling inactive application user accounts.



Our report contained recommendations to assist the Village in strengthening internal controls over IT application security. The City concurred and accepted our recommendations.

### Audit of the Town of Loxahatchee Groves Expenditure of Gas Tax Revenue

We conducted an audit of the Town of Loxahatchee Groves' expenditure of gas tax revenue. This audit was initiated because the Town did not respond to an OIG request for information regarding a complaint.



## Section B – Activities

While the audit was in process, a separate, related complaint was received.

Overall, we found the Town had generally adequate controls over the disbursement of gas tax revenue funds. Additionally, we found that:

- The allegation that the Town misused the 5-cent local option fuel tax funds was not supported.
- The allegation that the Town purchased rocks that were distributed on E Road and side roads prior to Council approval in violation of the Town's procurement code was supported.
- The Town's check signing process outlined in Resolution 2018-09 did not align with its Ordinance governing the payment of money.
- The Town did not always comply with its Purchasing Policy & Procedures Manual.
- The Town did not sufficiently provide for separate accountability of gas tax revenues by source.
- The Town lacked sufficient controls over the vendor master file.
- The Town did not sufficiently restrict user access and lacked written policies and procedures for information technology processes.

The total amount of funds expended that was not in compliance with the Town's procurement code, ordinance, or policies was \$1,014,243.15 (questioned costs). These questioned costs were not indicative of potential fraud or waste.

Our report contained recommendations to assist the Town in strengthening internal controls and help ensure compliance with Town and statutory requirements. The Town accepted our recommendations.

### **Audit of the Village of Royal Palm Beach Accounts Payable Expenditures and Cash Disbursements**

We conducted an audit of the Village of Royal Palm Beach's accounts payable expenditures and cash disbursements.

We found the Village had generally adequate controls over the accounts payable expenditures and cash disbursements processes. However, we found the Village:

- Did not always comply with its Purchasing Guidelines when employees artificially split purchases to circumvent dollar thresholds for approving purchases, and
- Had weaknesses with respect to distributing and safeguarding gift cards, business meeting reimbursements, and managing the vendor master file.



As a result of our audit, we identified \$18,892.47 in questioned costs that did not comply with the Village's Purchasing Guidelines for splitting purchases to avoid approval dollar thresholds, or for insufficient processes and documentation relating to gift cards and meeting reimbursements.

## Section B – Activities

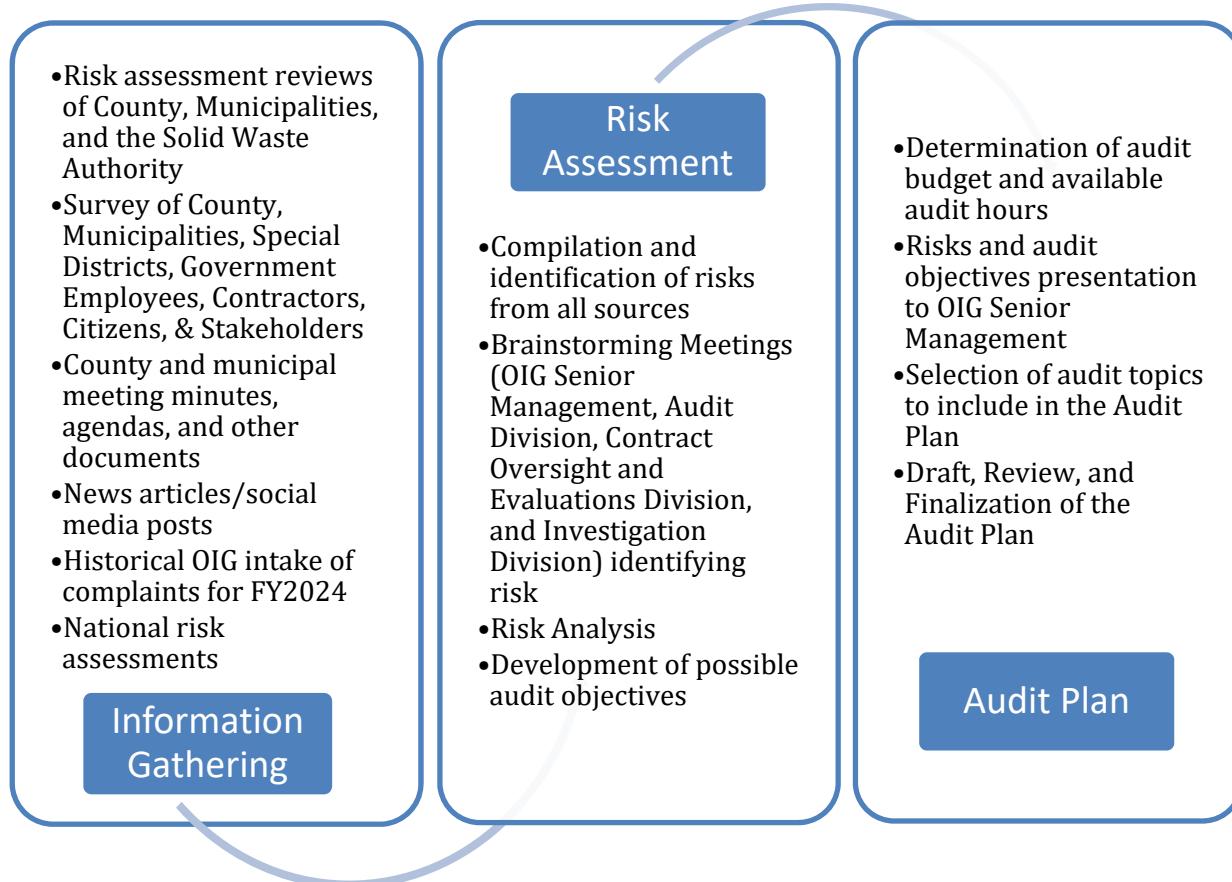
Our report contained recommendations to assist the Village in strengthening internal controls and enhancing compliance with the Village's Purchasing Guideline requirements. The Village of Royal Palm Beach concurred and accepted our recommendations.

### AUDIT FOLLOW-UP

During the year, we continued to perform semi-annual follow-up on the status of pending audit recommendations. Our follow-up process has helped ensure timely corrective action on our recommendations. Since the inception of the OIG, of the 964 audit recommendations made, 901 (93%) have been implemented or are pending implementation.

### AUDIT RISK ASSESSMENT AND ANNUAL AUDIT PLAN

Our “audit universe” is comprised of the County, 39 municipalities, and contracted special districts. Our goal is to make the most effective use of our resources focusing on areas of high risk for fraud, waste, and abuse, as well as, areas where costs can be reduced or revenue increased. To this end, we conducted a comprehensive risk assessment.



## *Section B – Activities*

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The risk assessment process was conducted using a combination of several methods of research and information gathering in order to create an overview of the risks for entities within the OIG's jurisdiction. Additional risks were included drawing upon the professional expertise and experience of the OIG staff. Risks were assessed based on their global area of significance and impact. Our FY2025 Annual Audit Plan (Section D of Appendix 4) was created using this risk assessment methodology.

## Section B – Activities

### **CONTRACT OVERSIGHT AND EVALUATIONS DIVISION**

**The Contract Oversight and Evaluations Division reviews procurement and contracting activities and conducts evaluations, inspections, and reviews of operations to promote competition, transparency, accountability, integrity, and efficiency.**

The Contract Oversight and Evaluations Division (COED) reviews procurements completed by municipalities, the County, and special districts. This includes, on a selected basis, following a solicitation from when it is issued until it is awarded; reviewing the implementation of a contract before services are completed; and completing a contract administration review after the close out of a contract.

Additionally, the COED can complete evaluations, reviews, or inspections on a wide variety of operational issues and processes.

All work is completed in accordance with the *Principles and Standards for Offices of Inspectors General* (Green Book), as developed by the Association of Inspectors General (AIG).

### **LEADERSHIP**



Tony Montero became the Director of Contract Oversight and Evaluations in February 2021. He started his career with the OIG in February 2017 as a Contract Oversight Specialist. Mr. Montero has 36 years of public service experience in federal and state governments, higher education, and private business. He served in the US Air Force as a contracting officer for Tactical Air Command, and was deployed to Saudi Arabia during the Gulf War.

Upon his return, Mr. Montero transferred to the Defense Logistics Agency administering aerospace contracts at a Defense Plant Representative Office. After his military service, he was an independent consultant to Navy and Army contractors before accepting a purchasing position with Florida Atlantic University. Mr. Montero was soon

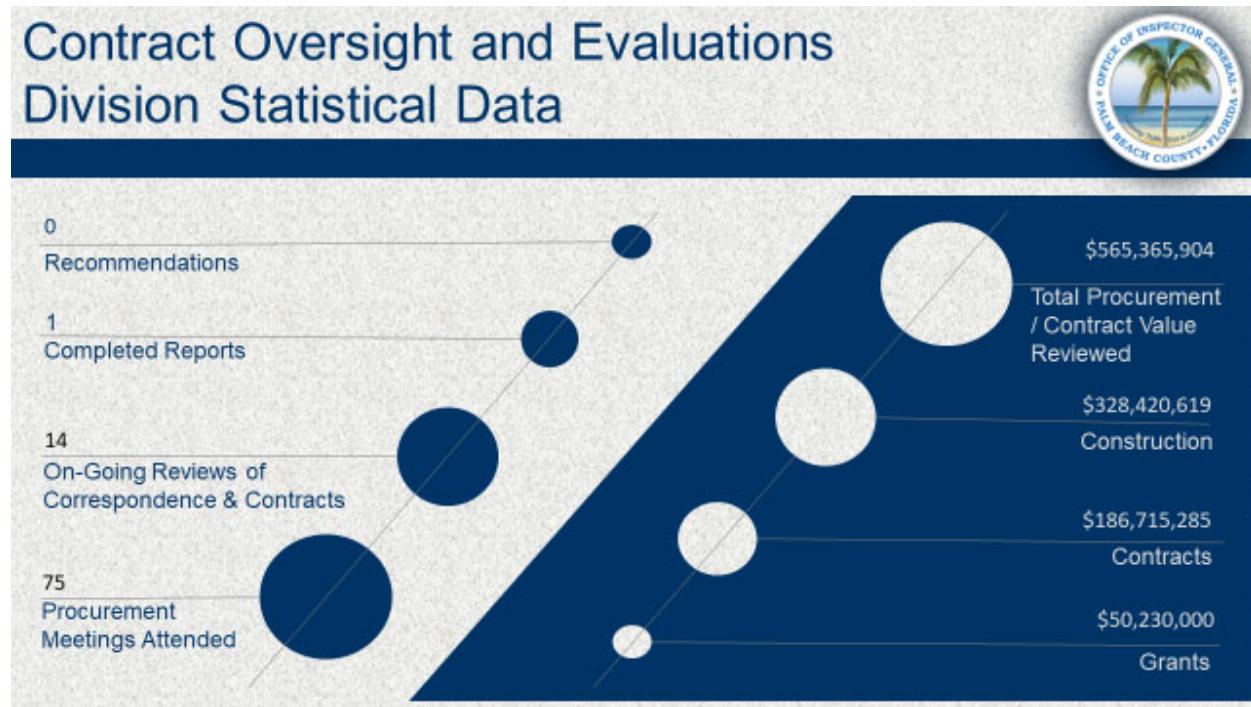
## Section B – Activities

promoted to the Assistant Director of Purchasing, overseeing \$100 million in contracts and purchases annually.

Mr. Montero has extensive training and experience in procurement, contract management, and leadership. He has several awards in contracting dating back to his military career as a U.S. Air Force officer. Mr. Montero is a US Air Force Academy graduate, a decorated Gulf War veteran, has a Masters of Engineering Administration from George Washington University, is an AIG Certified IG Inspector/Evaluator, and is an AIG Certified IG Investigator.

### CONTRACT OVERSIGHT AND EVALUATIONS HIGHLIGHTS

During FY 2024, the COED issued **one** formal report, answered 13 complaints, and issued five *Tips and Trends*. The formal report can be found at <http://www.pbc.gov/oig/archreports.htm>. Additionally, the COED completed one inspection of a park marina, one road construction jobsite inspection, and 12 onsite reviews for the OIG's compliance assessment report.



## Section B – Activities

### County-wide Review of Compliance with the IG Ordinance and Risk Assessment

COED conducted a review of the County and municipal governments and Solid Waste Authority's (SWA) (collectively, "the Entities") compliance with the requirements of the IG Ordinance (Article XII, Palm Beach County Code), and conducted a risk assessment of the Entities in accordance with the OIG's 2023-2028 Strategic Plan.

We found that the Entities were largely in compliance with the IG Ordinance, and the risk concerns expressed by the Entities were similar in scope and nature.

As a result of our review, we conducted outreach with all 39 county municipalities, SWA, and 11 County Departments. In addition to collecting fraud risk information from all Entities for COED's assessment, the data was also utilized by the OIG Audit Division for the 2025 Annual Risk Assessment and Audit Plan report.



The onsite reviews provided all 51 Entities with an OIG media kit containing new and updated informational brochures, cards, and posters for public posting.

### **OTHER CONTRACT OVERSIGHT and EVALUATIONS ACTIVITIES & OUTREACH**

Procurement personnel working for entities within OIG jurisdiction have articulated that OIG presence helps to ensure the integrity of selection processes and assists them in facilitating more efficient and equitable selections. During FY2024, we proactively observed 75 procurement/contracting related activities. These activities included selection committee meetings, contract review committee meetings, pre-construction meetings, construction site visits, inspections, reviews, and meetings with municipal officials.

The specific type and number of meetings attended is as follows:

• County Selection Committees	11
• County Contract Review Committees	12
• County Meetings	29
• Municipal Selection Committees	12
• Municipal Meetings	9
• Other Covered Entities – Selection Committees	0
• Other Covered Entities – Meetings	2
<b>TOTAL</b>	<b>75</b>

## Section B – Activities

The COED staff's outreach to the number of people in attendance at those meetings is as follows:

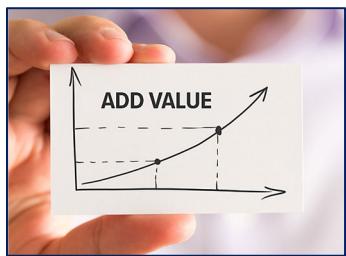
• County Selection Committees	213
• County Contract Review Committees	135
• County Meetings	165
• Municipal Selection Committees	132
• Municipal Meetings	99
• Other Covered Entities – Selection Committees	12
• Other Covered Entities – Meetings	0
<b>TOTAL</b>	<b>756</b>

In the course of these meetings, COED staff is routinely asked to provide guidance to County and municipal staff in an effort to enhance efficiencies. This guidance has resulted in policy and procedure changes by the County and municipalities on how to score and rate proposals, the refinement of determinations of responsiveness reviews, and the development evaluation criteria.

Occasionally, COED staff identifies issues with either a solicitation document or selection process, and advises County or municipal staff of that error so corrections can be made in the solicitation process. Some examples of corrections include; identifying errors or omissions in solicitation documents before the solicitation ends so that an entity can issue an amendment with corrections prior to the solicitation closing date; a scoring sheet not being signed by the selection committee member; miscalculation of selection committee scores; or engaging in activities that do not comply with statutory requirements.

The COED serves as a resource for sharing information and providing references to resource materials by organizations such as the National Institute of Governmental Purchasing.

### **ADDITIONAL AREAS WHERE CONTRACT OVERSIGHT AND EVALUATIONS ACTIVITIES ADD VALUE**



The COED engages in an array of oversight activities that promote an open and competitive business environment, and enhance public confidence that contracts are being awarded equitably and economically. The following highlights the division's positive impact and other proactive/preventative guidance to the County and the municipalities in the following areas:

**Audit Services** – During FY 2024, after reviewing a solicitation for Audit Services, the OIG noted that the statutory requirements were not met. We provided the entity with a copy of *Tips and Trends 2019-0007, External Auditor Selection Procedures*. The entity was able to take corrective actions before the RFP closed and proposals were received.

## Section B – Activities

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**Art in State Buildings** – We provided an entity with reference materials by the State of Florida for guidance on best practices for procuring artistic services during construction. We also provided the entity with contact information for another county entity that just completed a similar project, and a State contact with information about local public art experts.

**CCNA** – A municipality contacted the OIG about the distinction between regular contract services like building inspection officials, and professional architect and engineering services in accordance with the Consultants Competitive Negotiations Act (CCNA, s. 287.055 F.S.). We discussed whether the services were directly related to a fixed capital outlay, study, or public works project for the public entity.

**Federal Grants** – An entity contacted the OIG, stating that new employees in their finance department were being tasked with administering federal grants and were looking for resources and guidance. The OIG sent them a copy of *Tips and Trends* 2018-0003 on Uniform Procurement, and a training presentation on the new Uniform Guidance, Code of Federal Regulations, 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

**Negotiations** – An entity contacted the OIG regarding negotiations for an already awarded public works project. An oversight committee questioned the final price of the project and wanted to negotiate cost reductions directly with a Construction Manager's subcontractors. The negotiations sought by the committee could have been considered an attempt at auctioning or bid shopping. We discussed any privity of contract relationship between the entity and the subcontractors, the importance of maintaining the integrity of the competitive bid process, and the three discouraged public procurement practices of technical leveling, technical transfusion, and auctioning when negotiating.

**Assistance to State OIG** – Another Florida IG office that is starting up an Inspections and Evaluations Unit contacted the OIG regarding recent training we conducted at the Association of Inspectors General (AIG) Institute and at an online Florida AIG Chapter training. We sent them copies of our manuals, Inspection and Activity planning templates, and resources toward effectively establishing COED operations.

**Piggyback Contracting** – Both an entity in Palm Beach County and a public entity from another county in Florida contacted the OIG for legal decisions regarding piggyback contracting, particularly involving a county in Florida. We sent them an article from the Institute of Public Procurement that discussed several prominent cases in this area. We also told them about an upcoming relevant *Tips & Trends*.

**Purchasing Policies** – The Legal Counsel and staff of an entity tasked with reviewing and rewriting purchasing policies and procedures held a conference call with the OIG regarding the applicability of Chapter 287, F.S., to non-state agency purchasing policies. We discussed some of the public entity requirements of Ch. 287 such as: CCNA, Public Entity Crime, the prohibition on the use of certain evaluation factors, foreign-owned businesses, and state

## Section B – Activities

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preferences. We recommended the OIG's *Tips and Trends* website for procurement information related to statutory requirements and best practices such as, outside audits, piggybacking, and prompt payment.

**Selection Committees** – An entity contacted the OIG regarding RFP selection committees. The entity conducts general training with the committees prior to the release of proposals for evaluation. This committee would be reviewing two different bids at the same time and wanted to know if it was okay. We suggested that they review their bid evaluation procedures, and to maintain transparency on public meetings that their training meeting be advertised and posted for both solicitations. Also, we advised that committee members should refrain from discussing the solicitation except during the evaluation meetings for that particular bid.

**Single Quote** – An entity contacted the OIG about situations when they received only one bid or quote. We explained that generally, single bid situations are not described in the Florida Statutes, or County and Municipal Codes. The local purchasing rules and procedures would probably be the guiding authority, unless the funding is federal in which case the Uniform Code conditions would apply. Absent any local guidance, we recommended some best practices to show that their decision on the course of action taken is well documented, legally sufficient, and approved by higher authority. We also discussed avoiding splitting requisitions to reduce the project to the single quote threshold, and alternative price analysis methods.

**Vendor Invoices** – An entity contacted the OIG regarding a vendor's continued invoicing for a closed equipment rental account. We recommended best practices to avert escalation. We also reminded the entity that it is necessary to promptly reject all improper invoices, and to document all communication attempts in order to preserve legal rights and comply with the prompt payment statutes.

## Section C – Outlook and the Way Ahead

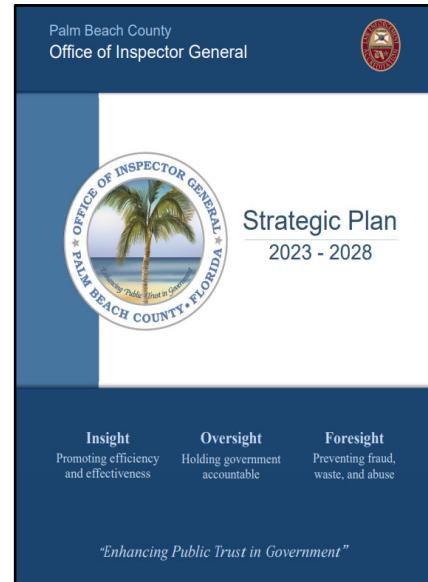
### OUTLOOK AND THE WAY AHEAD

Our OIG Strategic Plan sets out the following goals:

- Deliver results that promote integrity, excellence, and accountability in government.
- Strengthen relationships and build trust with external stakeholders.
- Maximize organizational effectiveness.

In FY2025 we will:

- Continue to center audit and contract oversight and evaluations activities on risk/opportunity assessment models to ensure we are focusing on major risks.
- Continue partnering with Florida's Chief Inspector General in a state-wide campaign to enhance government cybersecurity through information technology audits and reviews.
- Prioritize the investigations that maximize our resources and our ability to expose waste, fraud, and mismanagement.
- Increase our outreach and training programs on proactively sharing lessons learned, best practices, activities to avoid, and red flags that may indicate fraud, waste, or mismanagement.
- Continue to focus efforts on providing independent oversight of the County One-Penny Sales Surtax expenditures and use of pandemic-related funds.



## Section D – Appendices

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### Appendix 1 – FY2024 Tips and Trends

As part of our prevention and education focus, the OIG periodically issues *Tips and Trends*. These brief reports provide lessons learned from OIG projects, research, or new regulatory guidance designed to assist entities in operating in a more compliant, efficient, or effective manner.

#### **OIG Tips and Trends # 2024-0001 – Prohibition against Considering Social, Political, or Ideological Interests in Government Contracting – October 26, 2023**

Effective July 1, 2023, Chapter 2023-28, Laws of Florida, created section 287.05701, Florida Statutes. This law prohibits consideration of social, political, or ideological interests in state and local government contracting.

Section 287.05701, F.S.:

- Defines “awarding body” to include local government contracts from the governing body of a county, municipality, special district, or any other political subdivision of the state;
- Prohibits an awarding body from requesting documentation of or considering a vendor’s social, political, or ideological interests when determining if the vendor is a responsible vendor;
- Prohibits an awarding body from giving preference to vendors based upon their social, political, or ideological interests; and
- Requires that all solicitations for commodities or contractual services include a provision notifying vendors of these requirements.

We recommended that government entities consult with Legal Counsel about the new law, and review policies and procedures to ensure compliance with Section 287.05701.

#### **OIG Tips and Trends # 2024-0002 – Prompt Payment for Public Construction Contracts – January 31, 2024**

Effective July 1, 2023, Chapter 2023-134, Laws of Florida, amended the Local Government Prompt Payment Act, section 218.735, F.S..

The amendment:

- Requires developing a punch list and the cost for completion of construction services;
- Requires payment of contract balance and retainage within 20 days of the punch list; and
- Reduces the invoice payment time from 45 days to 30 days, and the invoice dispute resolution process from 60 days to 45.

The law also amended section 255.0992, Florida Statutes, to change the definition of a “public works project” to include any activity paid for with any state-appropriated funds. The previous definition only included activities exceeding \$1 million paid for with any state-appropriated funds.

## *Section D – Appendices*

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We recommended that local government entities consult with Legal Counsel regarding policy revisions to comply with the law. Additionally, we recommended training personal on the requirements of the Local Government Prompt Payment act and the expanded definition of public works projects.

### **OIG Tips and Trends #2024-0003 (supersedes 2019-0001) – Invest Surplus Funds to Increase Revenue**

This *Tips and Trends* offers guidance and suggestions to local governments when considering investment options for surplus funds and notifies governments of recent changes to the law. We suggested that local governments invest surplus funds in the investment options permitted by Florida law in order to increase revenue, adopt an investment policy to increase options available for investing surplus funds, and ensure investment decisions are based solely on pecuniary factors that appropriately reflect a prudent assessment of each factor's impact on risk or returns.

### **OIG Tips and Trends # 2024-0004 – Foreign Countries of Concern & Scrutinized Companies – June 2024**

Effective July 1, 2025, Chapter 2023-33, Laws of Florida, created section 287.138 which prohibits a governmental entity from extending or renewing any contract with an entity owned, or controlled by a foreign country of concern, or whose principal place of business is located in a foreign country of concern. The law also states that, beginning January 1, 2024, the governmental entity may not accept a bid, proposal, or enter into a contract that would grant a business entity access to an individual's personal identifying information unless a signed affidavit from an officer of the company is received attesting that the entity is not owned, or controlled by a foreign country of concern, or whose principal place of business is located in a foreign country of concern.

We recommended that local governments review their policies and procedures, and make any necessary revisions to ensure they receive the required affidavits, attestations, or certifications requirecy by Chapter 287 and Chapter 288, F.S.

### **OIG Tips and Trends # 2024-0005 –Tangible Personal Property Owned by Local Governments – June 2024**

On May 25, 2023, Chapter 2023-144, Laws of Florida was enacted and included a change to section 274.01 (1), F.S.. The definition of "Governmental Unit" was changed to include county agencies, municipalities, and special districts.

Chapter 274, F.S. provides that a governmental unit is primarily responsible for the supervision and control of its property; may acquire property by purchase or exchange; may classify as surplus its property that is obsolete, uneconomical, or serves no useful purpose, and may dispose of surplus property. Florida's Chief Financial Officer is responsible for

## Section D – Appendices

establishing the requirements for the recording, the periodic review for inventory purposes, and the disposition of property.

We recommended that local governments compare the requirements of Chapter 274, F.S., with their charter provisions, ordinances, policies and procedures pertaining to tangible personal property. We also recommended seeking advice from Legal Counsel, and training staff on the requirements of the statute, especially if they are different from current property policies and procedures.

### **OIG Tips and Trends # 2024-0007 -Exempt Purchases that deviate from the Competitive Solicitation Process – July 2024**

This *Tips and Trends* focused on three common exemptions from competitive procurement: emergency purchases, piggybacking, and sole source purchases. The governing directives authorizing governmental entities to use non-competitive methods to acquire goods and services often define the terms “emergency purchase”, “piggyback,” or “sole source” purchase and set forth the specific circumstances justifying their use. The governmental entity should review its governing directives when evaluating whether a competitive solicitation is appropriate or whether the purchase qualifies for one of the exempt, non-competitive methods. We recommended that entities train staff on the requirements for competitive and non-competitive procurements, and that the records be maintained include supporting rationale and intent of exempt procurement decisions.



### *The value of our Tips and Trends -*



**"An ounce of prevention  
is worth a pound of cure."**  
Benjamin Franklin

## *Section D – Appendices*

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### *Appendix 2 – FY2024 Recommendations*

#### **INVESTIGATIVE REPORTS COMPLETED (October 1, 2023 – September 30, 2024)**

**Date**

**12/27/2023      False Information Palm Beach County Emergency Rental Assistance  
West Palm Beach Applications - 2022-0008**

**Report Number**

**2022-0008      Recommendation:**

1. The County seek reimbursement of \$20,000.00 in funds issued inappropriately.

*Implemented*

**Date**

**3/9/2024      False information on CARES Act Rental Assistance Applications - West  
Palm Beach - 2022-0001**

**Report Number**

**2022-0001      Recommendation:**

1. The County seek reimbursement of \$9,500.00 in funds issued inappropriately.

*Implemented*

**Date**

**4/29/2024      False Information on County Grant Applications by Lake Worth  
Applicant - 2022-0020**

**Report Number**

**2022-0020      Recommendation:**

1. The County seek reimbursement of \$19,214.13 in funds issued inappropriately.

*Implemented*

## *Section D – Appendices*

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**Date**

**5/30/2024 PBC - Planning Zoning and Building Overtime Pay - 2023-0009**

**Report Number**

**2023-0009 Recommendations:**

1. PZB institute appropriate internal controls to ensure that supervisors and timekeepers sufficiently monitor employee time records so as to minimize the risk of employees improperly reporting leave, overtime, or compensatory time.
2. PZB train employees regularly on the rules and guidelines regarding working, earning, and reporting overtime and compensatory time.
3. Reconfigure HRIS to ensure that employees cannot approve their own employee time records or to require the employee to attach a supervisor's written approval.
4. The County seek reimbursement from Mr. Blake of \$5,994.46 in Identified Costs.

*Outstanding*

**Date**

**6/18/2024 False Information on County Grant Applications by Lake Worth Applicant - 2022-0022**

**Report Number**

**2022-0022 Recommendation:**

1. The County seek reimbursement of \$11,202.24 in funds issued inappropriately.

*Implemented*

**Date**

**7/17/2024 False Information on PBC Rental Assistance Program Applications - West Palm Beach - 2022-0014**

**Report Number**

**2022-0014 Recommendation:**

2. The County seek reimbursement of \$5,355.00 in funds issued inappropriately.

*Implemented*

## *Section D – Appendices*

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**Date**

**9/23/2024      False Information on Palm Beach County Emergency Rental Assistance Program - Lake Worth Applications - 2023-0002**

**Report Number**

**2023-0002      Recommendation:**

3. The County seek reimbursement of \$15,004.39 in funds issued inappropriately.

*Implemented*

### **AUDIT REPORTS COMPLETED (October 1, 2023 – September 30, 2024)**

**Date**

**11/1/2023      City of West Palm Beach – Fire Service Assessment Fee Audit**

**Report Number**

**2024-A-0001      Recommendations:**

1. The City should establish and maintain a written review and oversight process for reviewing, recording, and reconciling Fire Assessment Fee Fund internal service fund transfers to ensure they are in compliance with the established fund purpose and applicable requirements.

*Implemented*

2. The City should establish and maintain a cost allocation plan policy and procedure that identifies:
  - a. The items of expense included in the cost of each service;
  - b. The method used to distribute the cost of the services (i.e. decides the basis of allocation); and,
  - c. A summary schedule showing the allocation of each service to the specific benefitted departments/divisions.

*Implemented*

3. The City should maintain documentation of the application of the established cost allocation strategy that supports the IT General Services, GIS, expenditure allocated to the Fire Assessment Fee Fund.

*Implemented*

4. The City should establish and maintain a written review and oversight process for reviewing, recording, and reconciling Fire Assessment Fee

## *Section D – Appendices*

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Fund monies transferred to the Debt Service Fund for capital lease charges to ensure they are in compliance with the established fund purpose and applicable requirements.

*Implemented*

5. The City should reconcile monies transferred from Fire Assessment Fee Fund to the Debt Service Fund for payment of capital lease costs to ensure they are accounted for in compliance with the Fire Assessment Fee Fund purpose and applicable requirements.

*Implemented*

6. The City should establish and maintain a written review and oversight process for reviewing, recording, and reconciling Fire Assessment Fee Fund funds transferred to the Capital Acquisition Fund for capital expenditures to ensure they are in compliance with the established fund purpose and applicable requirements.

*Implemented*

7. The City should reconcile funds transferred from Fire Assessment Fee Fund to the Capital Acquisition Fund for payment of capital expenditures to ensure the funds were accounted for in compliance with the established fund purpose and applicable requirements.

*Implemented*

8. The City should maintain documentation of the application of the established cost allocation strategy that supports the Administration/Management Fees charged to the Fire Assessment Fee Fund.

*Implemented*

**Date**

**3/18/2024      Town of Manalapan – IT Network Security Review**

**Report Number**

**2024-A-0002      Recommendations:**

1. The Town develop and implement a written Access Control Management policy and procedure that provides guidance including:
  - a. Establishing an account management process for assigning and managing user account authorizations;

## *Section D – Appendices*

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- b. Establishing an access granting process upon new hire, rights grant or a role change;
- c. Establishing an access revoking process through disabling accounts immediately upon termination, rights revocation, or role change;
- d. Identifying and dividing business and support functions between different individuals or roles to reduce risk associated with authorized privileges abuse;
- e. Employing the principal of least privilege, allowing only authorized access for users that are necessary to accomplish assigned organizational tasks; and,
- f. Establishing unique identification and authentication requirements (usernames, passwords, biometrics, etc.) for user accounts accessing the network.

### *Implemented*

- 2. The Town ensure staff are aware of their roles and responsibilities related to access control management.

### *Pending Implementation*

- 3. The Town develop and implement a written Data Sanitization and Asset/Inventory Disposal policies and procedures that provide guidance regarding:
  - a. Establishing and maintaining a data management process that addresses data retention limits and disposal requirements and ensures the disposal process and method are commensurate with the data sensitivity;
  - b. Reviewing and approving assets to be sanitized to ensure compliance with record retention requirements;
  - c. Tracking and documenting actions including listing personnel who reviewed and approved sanitization and disposal actions, types of assets sanitized, files stored on the asset, sanitization methods used, date and time of the sanitization actions, personnel who performed the sanitation, verification actions taken and personnel who performed the verification, and the disposal actions taken;
  - d. Disposing of data, documentation, tools, or system components as outlined in the data management process;
  - e. Verifying that the sanitization of the asset was effective prior to disposal; and,
  - f. Testing of sanitation equipment and procedures.

### *Implemented*

## *Section D – Appendices*

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4. The Town ensure staff are aware of their roles and responsibilities related to data and asset/component sanitization and disposal.

### *Pending Implementation*

5. The Town implement an IT policy that ensures cybersecurity roles and responsibilities are coordinated and aligned with internal roles and external partners, and include governance and risk management processes addressing cybersecurity risks.

### *Implemented*

6. The Town develop and implement written Incident Response Plan policies and procedures to ensure continuity of operations that provide guidance, at a minimum, including:
  - a. Designating one key person, and at least one backup, who will manage the incident handling process;
  - b. Establishing and maintaining contact information for parties that need to be informed of security incidents;
  - c. Establishing and maintaining a process for staff to report security incidents;
  - d. Testing to determine the effectiveness of the plan to identify weaknesses or deficiencies; and,
  - e. Tracking and documenting security incidents.

### *Implemented*

7. The Town develop and implement written Contingency/Recovery Plan policies and procedures to ensure continuance of mission and business functions that provide guidance, at a minimum, including:
  - a. Identifying essential mission and business functions and associated contingency requirements;
  - b. Identifying recovery objectives and restoration priorities;
  - c. Addressing contingency roles, responsibilities, and assigned individuals with contact information;
  - d. Addressing maintaining essential mission and business functions despite a system disruption, comprise, or failure;
  - e. Addressing eventual, full system restoration without deterioration of the controls originally planned;
  - f. Testing to determine the effectiveness, and readiness, of the plan to identify potential weaknesses; and,
  - g. Safeguarding and testing of backup information to ensure it can be reliably retrieved and restored for essential mission and business functions.

## *Section D – Appendices*

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### *Implemented*

8. The Town ensure staff are aware of their roles and responsibilities in responding to and recovering from a network security incident, including maintaining business functions during a system disruption or failure.

### *Pending Implementation*

**Date**

**3/27/2024      Village of Wellington – IT Application Security Audit**

**Report Number**

**2024-A-0003      Recommendations:**

1. The Village update its policies and procedures to include a defined time frame to notify IT of employee separations and for disabling inactive application user accounts.

### *Implemented*

2. The Village ensure staff are aware of their roles and responsibilities related to notifying IT of employee separations and for disabling inactive application user accounts.

### *Implemented*

**Date**

**7/1/2024      Town of Loxahatchee Groves – Expenditure of Gas Tax Revenue Audit**

**Report Number**

**2024-A-0004      Recommendations:**

1. The Town review and update the District's Procurement and Contracting Policy to ensure that it aligns with the Town's Ordinance governing the approval of purchases.

### *Pending Implementation*

2. The Town implement a review and oversight process to ensure that purchases of \$25,000 or more have sufficient documentation to show that they are approved by the council and purchases of \$10,000 or more utilize a written agreement in compliance with the Town's Procurement Code and Administrative Purchasing Policy & Procedures Manual.

## *Section D – Appendices*

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### *Pending Implementation*

3. The Town review its current resolution updating the payment of money authority and signature authority, and if in conflict with its Ordinance governing the payment of money, update the resolution or the Ordinance to resolve the conflict.

### *Pending Implementation*

4. The Town issue purchase orders for purchases, as required by its Purchasing Policy & Procedures Manual.

### *Pending Implementation*

5. The Town implement a review and oversight process to help ensure that expenditures are supported by a purchase order, where applicable, and that purchase order documentation is appropriately retained.

### *Pending Implementation*

6. The Town implement a process that provides for sufficient, separate accountability for the use of gas tax revenues by source (6-cent or 5-cent).

### *Pending Implementation*

7. The Town establish and maintain a written review and oversight process for reviewing, recording, and reconciling gas tax revenues transferred and expended to ensure they are in compliance with Section 336.025, F.S.

### *Pending Implementation*

8. The Town separate the accounts payable and vendor master file duties of the Public Works Coordinator or implement alternative control activities to prevent and detect erroneous or unauthorized modifications to the vendor master file.

### *Pending Implementation*

9. The Town restrict access to the vendor master file to only personnel who need access to perform their duties.

### *Pending Implementation*

## *Section D – Appendices*

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10. The Town restrict access to the vendor master file to only personnel who need access to perform their duties.

*Pending Implementation*

11. The Town develop and implement written guidance for management and oversight of the vendor master file.

*Pending Implementation*

12. The Town develop and implement written IT policies and procedures that provide guidance, at a minimum, for how to:

- a. Perform IT processes in place,
- b. Assign and remove user rights and a reasonable time for completion,
- c. Authorize user access,
- d. Limit system access requiring unique user IDs and passwords, and
- e. Provide for user change management (new and terminated employees).

*Implemented*

13. The Town provide staff training for the IT policies and procedures, as needed.

*Pending Implementation*

14. The Town create individual user accounts for each employee that requires access to the Blackbaud system.

*Implemented*

**Date**

**9/20/2024      Village of Royal Palm Beach – Accounts Payable Expenditures and Cash Disbursements Audit**

**Report Number**

**2024-A-0005      Recommendations:**

1. The Village enhance the purchasing review and oversight process to identify purchases of the same kind and from the same vendor and ensure they are processed and approved in compliance with its Purchasing Guidelines requirement for purchasing authorization and processing.

## *Section D – Appendices*

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### *Pending Implementation*

2. The Village ensure departments and purchase approvers are advised that splitting purchases is a violation of the Purchasing Guidelines, and that the Purchasing Guidelines require that the purchase of goods and services with a total cost of \$2,000.00 more be entered into the purchasing system using a requisition/purchase order.

### *Pending Implementation*

3. The Village maintain sufficient documentation, including but not limited to gift card logs documenting the gift card numbers and values, recipients, reasons for distribution for all gift cards purchased, and independent review or reconciliation of the documentation and any remaining gift cards; and itemized receipts, attendees, and documented public purpose for all business meeting reimbursements.

### *Pending Implementation*

4. The Village implement written guidance for the custody and distribution of gift cards provided to employees, volunteers, or others that ensures sufficient accountability for and safeguarding of gift cards, including but not limited to maintaining a gift card log that documents the gift card number and value, recipient, reason for distribution for all gift cards purchased, and independent review or reconciliation of the documentation and any remaining gift cards.

### *Pending Implementation*

5. The Village deactivate the vendors records it confirmed were duplicates, inactive, or had no expected future payment activity and update the vendor records it confirmed should have a Tax ID number.

### *Pending Implementation*

6. The Village implement a process to help ensure newly created vendor records are reviewed for relevance, accuracy, and completeness by the Finance Technician's supervisor or an individual with no responsibilities in the accounts payable process; and that there is an established routine review and purging of the vendor master file to identify and resolve inactive, incomplete, and unauthorized or erroneous vendor records.

### *Pending Implementation*

## Section D – Appendices

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### Appendix 3 – Prior Years’ Significant Open Recommendations

The OIG has issued hundreds of recommendations since its creation in 2010, with 91% of these accepted, or pending implementation by management. This high acceptance/implementation rate reflects that OIG staff works with management to develop realistic and achievable recommendations that make good business sense for the improvement of government operations. The IG Ordinance requires the IG to report on *significant* recommendations described in previous annual reports for which corrective action has not been completed. We will continue to work with management in monitoring these recommendations.

The following lists these significant recommendations pending implementation:

**Date**

**9/13/2021      City of Lake Worth Beach – Travel Audit**

**Report Number**

**2021-A-0007      Recommendations:**

1. The City comply with the City’s Travel Resolution, Travel Policy, Travel Procedures, and Purchasing Card Procedures.

*Pending Implementation*

**Date**

**11/21/2022      Town of Highland Beach – IT Network Security Review**

**Report Number**

**2023-A-0001      Recommendations:**

2. The Town provide ongoing training to ensure staff are aware of their roles and responsibilities related to data and asset/component sanitization and disposal.

*Pending Implementation*

6. The Town provide ongoing training to ensure staff are aware of their roles and responsibilities in responding to and recovering from a network security incident, including maintaining business functions during a system disruption or failure.

*Pending Implementation*

8. The Town provide ongoing training to ensure staff are aware of their roles and responsibilities related to access control management.

*Pending Implementation*

## *Section D – Appendices*

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**Date**

**3/23/2023      City of Atlantis – IT Network Security Review**

**Report Number**

**2023-A-0004      Recommendations:**

1. The City update its enterprise asset inventory list to ensure it includes all network components or devices and provides, at a minimum, the:
  - a. Machine name;
  - b. Static network address;
  - c. Hardware address;
  - d. Enterprise asset owner; and,
  - e. Department.

*Pending Implementation*

2. The City update its inventory list when components are installed or removed.

*Pending Implementation*

3. The City routinely compare its enterprise asset inventory list to the network components and devices and address unauthorized assets.

*Pending Implementation*

4. The City should establish and maintain an Information Protection/Security Awareness and Skills Training program that provides guidance, at a minimum, including:

- a. Recognizing social engineering attacks;
- b. Authentication best practices;
- c. Data handling best practices;
- d. Causes of unintentional data exposure;
- e. Recognizing and reporting security incidents;
- f. Identifying and reporting if enterprise assets are missing security updates; and
- g. Dangers of connecting to and transmitting enterprise data over insecure networks.

*Pending Implementation*

5. Provide staff with ongoing Information Protection/Security Awareness and Skills Training.

*Pending Implementation*

## *Section D – Appendices*

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7. The City provide ongoing training to ensure staff are aware of their roles and responsibilities related to access control management.

### *Pending Implementation*

8. The City develop and implement a written Data Sanitization and Asset/Inventory Disposal policy and procedure that provides guidance regarding:
  - a. Establishing and maintaining a data management process that addresses data retention limits and disposal requirements and ensures the disposal process and method are commensurate with the data sensitivity;
  - b. Reviewing and approving assets to be sanitized to ensure compliance with record retention requirements;
  - c. Tracking and documenting actions including listing personnel who reviewed and approved sanitization and disposal actions, types of assets sanitized, files stored on the asset, sanitization methods used, date and time of the sanitization actions, personnel who performed the sanitation, verification actions taken and personnel who performed the verification, and the disposal actions taken;
  - d. Disposing of data, documentation, tools, or system components as outlined in the data management process;
  - e. Remote purging or wiping of data on lost or stolen organizational assets;
  - f. Verifying that the sanitization of the asset was effective prior to disposal; and,
  - g. Testing of sanitation equipment and procedures.

### *Pending Implementation*

9. The City ensure staff are aware of their roles and responsibilities related to data and asset/component sanitization and disposal.

### *Pending Implementation*

10. The City implement an IT policy that ensures cybersecurity roles and responsibilities are coordinated and aligned with internal roles and external partners, and include governance and risk management processes addressing cybersecurity risks.

### *Pending Implementation*

## *Section D – Appendices*

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11. The City develop and implement written Incident Response Plan policies and procedures to ensure continuity of operations that provide guidance, at a minimum, including:
  - a. Designating one key person, and at least one backup, who will manage the incident handling process;
  - b. Establishing and maintaining contact information for parties that need to be informed of security incidents, including where appropriate, law enforcement, government administrative agencies, and individuals whose information may have been compromised;
  - c. Establishing and maintaining a process for staff to report security incidents;
  - d. Testing to determine the effectiveness of the plan to identify weaknesses or deficiencies; and,
  - e. Tracking and documenting security incidents.

### *Pending Implementation*

12. The City develop and implement written Contingency/Recovery Plan policies and procedures to ensure continuance of mission and business functions that provide guidance, at a minimum, including:
  - a. Identifying essential mission and business functions and associated contingency requirements;
  - b. Identifying recovery objectives and restoration priorities;
  - c. Addressing contingency roles, responsibilities, and assigned individuals with contact information;
  - d. Addressing maintaining essential mission and business functions despite a system disruption, compromise, or failure;
  - e. Addressing eventual, full system restoration without deterioration of the controls originally planned;
  - f. Testing to determine the effectiveness, and readiness, of the plan to identify potential weaknesses; and
  - g. Safeguarding and testing of backup information to ensure it can be reliably retrieved and restored for essential mission and business functions.

### *Pending Implementation*

13. The City provide ongoing training to ensure staff are aware of their roles and responsibilities in responding to and recovering from a network security incident, including maintaining business functions during a system disruption or failure.

### *Pending Implementation*

## Section D – Appendices

### Appendix 4 – FY2025 Audit Plan at a Glance

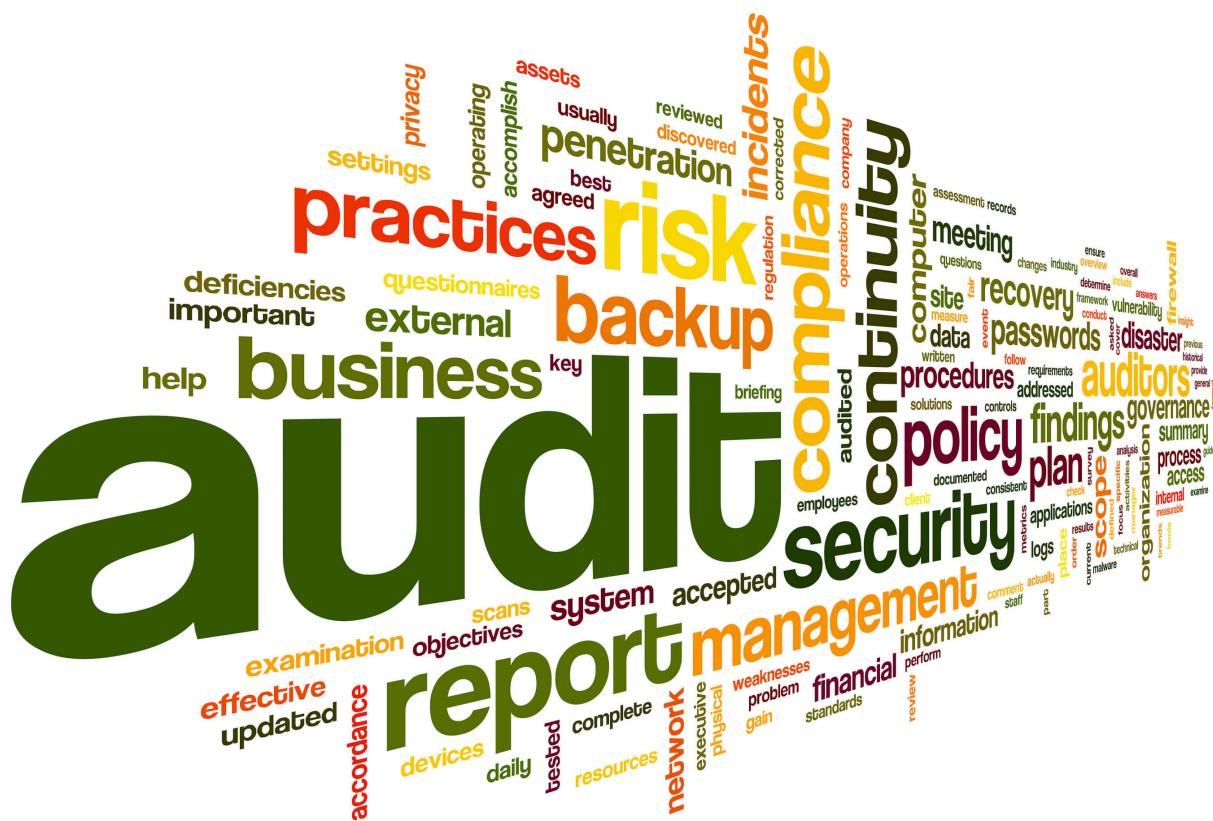
Audit	Objectives
	Carryover Audits
<b>Management Request – City of Pahokee Accounts Payable Expenditures/Cash Disbursements<sup>4</sup></b>	<ul style="list-style-type: none"><li>• Are controls adequate for accounts payable expenditures and cash disbursements?</li><li>• Are control procedures adequate to ensure that expenditures/cash disbursements are in compliance with requirements, allocated to appropriate activities, and properly reviewed and approved prior to payment?</li><li>• Are purchases and invoices properly documented and approved to avoid possible fraud, waste, and abuse?</li></ul>
<b>Management Request – Palm Beach County Workforce Housing Program – Wellington Club Apartments</b>	<ul style="list-style-type: none"><li>• Were Program requirements met and agreed upon deliverables received?</li><li>• Are controls adequate related to administration of the Program?</li></ul>
<b>Contract/Agreement – Contract between the Town of Palm Beach and John C. Cassidy Air Conditioning, Inc. for Bid No. 2018-54 HVAC and Refrigeration Maintenance and Replacement<sup>5</sup></b>	<ul style="list-style-type: none"><li>• Are controls adequate to effectively manage the contract and related activities?</li><li>• Are invoices properly documented and approved to avoid possible fraud, waste, and abuse?</li><li>• Are payments for services received and in compliance with the contract?</li></ul>
<b>Construction Contract – Contract between Palm Beach County and Kast Construction Company, LLC for Construction Manager at Risk Services for PBSO Headquarters Renovations Project No. 11206</b>	<ul style="list-style-type: none"><li>• Are controls adequate to effectively manage the construction contract?</li><li>• Are payment applications and change orders properly documented and approved to avoid possible fraud, waste, and abuse?</li></ul>
<b>Revenue/Cash Intake – Solid Waste Authority Tipping Fee Revenue</b>	<ul style="list-style-type: none"><li>• Are tipping fee revenues recorded accurately and appropriately in compliance with financial requirements?</li><li>• Are cash receipts for tipping fees recorded accurately with timely deposits?</li><li>• Are there adequate controls for the receipt of tipping fee revenue and related cash intake activities?</li></ul>
<b>Intake Referral – City of Riviera Beach Purchasing Cards and Council Member's Out-of-State Travel Follow-up</b>	<ul style="list-style-type: none"><li>• Are the corrective actions implemented following our Audit Report 2019-A-0003, City of Riviera Beach Purchasing Card and Council Members' Out-of-State Travel, effective in ensuring compliance with purchasing card policies and procedures and strengthening internal controls over purchasing card activities?</li><li>• Are council members' out-of-state travel expenditures in compliance with policies and procedures?</li></ul>

<sup>4</sup> This audit is substantially completed and pending issuance of a draft report.

<sup>5</sup> This audit is completed and pending issuance of a final report.

## *Section D – Appendices*

Audit	Objectives
<b>Carryover Audits (continued)</b>	
<b>Contracts/Agreements – Agreement between the Town of Palm Beach Shores and Waste Management Inc. of Florida for Solid Waste and Recycling Collection and Disposal Services</b>	<ul style="list-style-type: none"> <li>• Are franchise fees received by the Town accurate and remitted in compliance with the Agreement?</li> <li>• Are collection fees paid by the Town accurate and billed in compliance with the Agreement?</li> </ul>



## Section D – Appendices

Audit	Possible Objectives
<b>Planned Audits</b>	
<b>Multiple Entities – Contracts/Agreements</b>	<ul style="list-style-type: none"><li>• Are controls adequate to effectively manage contracts and related activities?</li><li>• Are control procedures adequate to ensure that contracts are competitively procured, when required, and for appropriate activities?</li><li>• Are invoices properly reviewed and approved prior to payment?</li><li>• Are purchases and/or invoices properly documented and approved to avoid possible fraud, waste, and abuse?</li><li>• Are contracts effectively managed?</li><li>• Were agreed upon deliverables received?</li></ul>
<b>Multiple Entities – Water and Sewer Utility Billing and Cash Receipts</b>	<ul style="list-style-type: none"><li>• Are controls in place and adequate to ensure that water and sewer billings and cash receipts are accurate and complete?</li><li>• Are water and sewer billings accurate and complete and related cash receipts properly recorded and deposited?</li><li>• Are water and sewer billings in compliance with relevant regulatory requirements, policies, and procedures?</li></ul>
<b>Multiple Entities – Permitting</b>	<ul style="list-style-type: none"><li>• Are controls adequate to ensure permits and related fees are processed timely and in compliance with relevant regulatory requirements, policies, and procedures?</li><li>• Are permit fees assessed and collected in compliance with relevant regulatory requirements, policies, and procedures?</li><li>• Are permit fees accurate and related cash receipts properly recorded and deposited?</li><li>• Are permits processed in a timely manner and sufficiently documented?</li></ul>
<b>Multiple Entities – Purchasing Cards</b>	<ul style="list-style-type: none"><li>• Are internal controls in place and adequate to appropriately govern purchasing card use, including controls to prevent and detect fraud, waste, and misuse?</li><li>• Are purchasing card expenditures sufficiently documented, in compliance with relevant guidance, and serve a valid public purpose?</li></ul>
<b>Multiple Entities – Law Enforcement Overtime</b>	<ul style="list-style-type: none"><li>• Are controls in place and adequate to ensure that overtime is properly recorded and approved, including controls to prevent and detect fraudulent, improper, or excessive overtime claims?</li><li>• Is overtime accurately recorded and properly approved?</li><li>• Is overtime in compliance with relevant regulatory requirements, policies, and procedures?</li><li>• Is overtime properly budgeted, paid, and reimbursed according to applicable agreements?</li></ul>

*\*IG/Management Request audits are not included. These audits will be added to the audit plan.*

## Section D – Appendices

Audit	Possible Objectives
<b>Planned Audits (continued)</b>	
<b>Multiple Entities – Grants</b>	<ul style="list-style-type: none"><li>• Are controls in place and adequate to ensure that grant funds are used in compliance with grant terms and conditions, including controls to prevent and detect fraud, waste, and misuse?</li><li>• Are grant expenditures in compliance with grant terms and conditions?</li><li>• Are reporting requirements and deliverables completed in compliance with grant terms and conditions?</li></ul>
<b>Multiple Entities – Construction Contracts</b>	<ul style="list-style-type: none"><li>• Are controls adequate to effectively manage construction contracts?</li><li>• Are control procedures adequate to ensure that construction contracts are competitively procured and managed effectively in accordance with construction contract terms and conditions?</li><li>• Are payment applications and change orders properly documented and approved to avoid possible fraud, waste, and abuse?</li><li>• Were agreed upon deliverables received?</li></ul>
<b>Multiple Entities – IT Network Security</b>	<ul style="list-style-type: none"><li>• Are processes in place designed to prevent network security intrusions?</li><li>• Are processes in place designed to monitor and detect network security threats, breaches, and intrusions?</li><li>• Are processes in place designed to respond to and eliminate network security threats, breaches, and intrusions?</li></ul>



# Palm Beach County Office of Inspector General

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West Palm Beach, FL 33406  
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## Report Fraud, Waste, and Abuse

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*A copy of this report has been made available for public inspection at the Office of the Inspector General, at County and municipal libraries, and is posted on the Office of Inspector General, Palm Beach County website.*

## **Proposal for a Leon County Charter Amendment regarding the establishment of an Office of Inspector General**

This proposal will reinforce transparency and accountability in the oversight of all aspects of county government in the areas of ethics, fraud, waste, abuse, mismanagement, misconduct and service deficiencies. It would also be the designated statutory agent to process whistleblower complaints, which otherwise is the County Administrator, according to F.S. 112.3187. Some guidelines for defining and establishing this office can be adapted from both the City of Tallahassee Office of Inspector General (OIG) and the Tallahassee Independent Ethics Board (IEB), but this proposal will improve on both of these models by addressing some deficiencies in the structure of each office to bring the OIG in more total compliance with the published national guidelines of the Association of Inspectors General.

Establishing the independence of this office, as stressed by the Association of Inspectors General, is of primary concern. To this end, I propose independent oversight of the OIG in the form of a Board of voluntary citizens who are electors of Leon County, but outside the command structure of County Government (that is, non-County employees, officers, or elected officials). This Board would be responsible for hiring a qualified and certified Inspector General for a designated term of office, supervising and annually evaluating performance to ensure compliance with established legal and policy guidelines, and termination for cause, if necessary, without interfering with the day-to-day operations of the office.

Similar to the structure of the Tallahassee Independent Ethics Board, each of the members of the OIG Board would be appointed by various local community leaders who are outside the command structure of Leon County government. As an example, at the city level, the Tallahassee City Charter designates these appointing parties to be: the FSU President, the FAMU President, the State Attorney, the Public Defender, the City Commission, with the final two members of the seven-member board to be appointed by the rest of the board. This process has been successful in maintaining the independence of the IEB over its ten-year life. In practice, though, there have been problems with filling vacant positions on the Board, possibly because the external appointing bodies don't have a strong natural incentive to take such a substantial role in city government. This has resulted in unfilled vacancies of up to two years or more over the span of the ten years that the IEB has been in existence.

To resolve this, it is proposed that the Leon County OIG Board be made up of an appointment by each of the Leon County constitutional officers: the Sheriff, the School Superintendent, the Supervisor of Elections, the Clerk of Courts, the Tax Collector, and the Property Appraiser. The seventh member (to avoid potential tie votes) would be appointed by the Board of County Commissioners. Although most of these offices are funded through County Government, they are operationally independent, since they are headed by independently

elected officials. The exception here would be the School Superintendent, who is funded by the School Board, a separate taxing authority. A possible alternative appointing body to the Superintendent might be the Tallahassee City Commission, who of course is also not funded through County Government, but maintains a symbiotic relationship through various interlocal agreements.

Another deficiency with the Tallahassee Independent Ethics Office is that its scope is restricted by the very limited scope of the Tallahassee Ethics Code, which is entirely under the control of the Tallahassee City Commission. The scope of the proposed Leon County OIG would be much broader, as laid out in great detail by the ***Principles and Standards for Offices of Inspectors General***, as published and revised regularly by the Association of Inspectors General: [https://inspectorsgeneral.org/wp-content/uploads/2025/10/Principles-and-Standards-for-OIGs-Eff-July-1-2024\\_Download.pdf](https://inspectorsgeneral.org/wp-content/uploads/2025/10/Principles-and-Standards-for-OIGs-Eff-July-1-2024_Download.pdf).

At the city level, the OIG and the Ethics Office remain two separate offices. This a somewhat arbitrary arrangement that came about primarily because the Independent Ethics Board was established prior to the creation of the Office of Inspector General. Since its creation the Inspector General has agreed to turn over all issues related to the Ethics Code to the IEB. This has resulted in some confusion with the public regarding the respective jurisdictions of each office, with each maintaining a separate hot line and web site for the receipt of complaints.

The mission of the proposed Leon County Office of Inspector General, like most such offices nation-wide, should encompass prevention and detection of fraud, waste, and abuse; promotion of efficient and effective use of public resources; and promotion of public integrity. This would include ensuring compliance with the Leon County Ethics Code, taking that role out from under the County Administrator.

At the city level, the IEB is a quasi-judicial body when it sits in judgement of alleged infractions of the Ethics Code, which is defined by the City Commission, as are the penalties. They are also in practice entirely reactive, in that they act only in response to sworn complaints. Since the scope of the OIG would be much broader, and the OIG Board would be comprised of volunteer citizens in order to maintain independence, it is recommended that, like the Tallahassee OIG, the Leon County OIG have no assigned enforcement powers. Its role would be entirely investigative, acting in response to sworn complaints, as well as conducting its own schedule of audits. Their work product would be in the form of reports to County management and, separately, to the public, as well as referral of all discovered criminal infractions to the appropriate law enforcement agencies.

Although the City of Tallahassee OIG has a broader range of oversight than the IEB, it lacks the necessary independence that is a critical component of an Office of Inspector General. A City Charter Amendment that was passed in 2024 improved its relative independence by making it more difficult to terminate the IG for political reasons, but it left the IG as an appointee of the City Commission and under its supervision. The proposed structure of the Leon County OIG Board would not have this problem.

One final provision for this proposed Office of Inspector General would be to include legal counsel independent of both the County Administrator and the County Attorney, which would also help to bring it in total compliance with the national standards of the Association of Inspectors General. This would be especially important in the event of the IG pursuing a whistleblower case against the city, in order to prevent conflicts of interest.

It is also recommended that the jurisdiction of the OIG be at least potentially extended to those members of the Blueprint Intergovernmental Agency Board and staff who are listed on the Leon County payroll. This last point may be the most logically difficult to implement, since it may require an amendment to the interlocal agreement with the City of Tallahassee, but the Charter Amendment could be written as to be contingent on such an agreement.

*Submitted by: Ernie Paine, member of Citizens for Ethics Reform*

*Former member of the Tallahassee Independent Ethics Board and the 2024 Tallahassee Charter Review Committee*

# **LEON COUNTY CITIZEN CHARTER REVIEW COMMITTEE**

## **NOTES FOR AGENDA ITEM #2**

# Citizen Charter Review Committee

## Agenda Item #2

February 5, 2026

**To:** 2025-2026 Leon County Citizen Charter Review Committee

**From:** Vincent S. Long, County Administrator  
Chasity H. O'Steen, County Attorney

**Title:** Consideration of a Draft Policy Recommendation on Unified Street Renaming

<b>Review and Approval:</b>	Vincent S. Long, County Administrator Chasity H. O'Steen, County Attorney
<b>Department / Division Review:</b>	Ken Morris, Assistant County Administrator
<b>Lead Staff / Project Team:</b>	Nicki Hatch, Assistant to the County Administrator for Legislative and Strategic Initiatives Cameron Williams, Management Analyst

### Summary:

At the direction of the Citizen Charter Review Committee, this item presents a draft policy recommendation to the Leon County Board of County Commissioners encouraging Leon County to work with the City of Tallahassee to align street renaming policies and procedures to prevent public safety and emergency services-related issues due to lack of uniformity among street names.

### Staff Recommendation:

Option #3: Committee direction.

## Report and Discussion

### **Background:**

At the direction of the Citizen Charter Review Committee (Committee), this item presents a draft policy. This item considers a policy recommendation to the Leon County Board of County Commissioners encouraging Leon County to work with the City of Tallahassee to align street renaming policies and procedures to prevent public safety and emergency services-related issues due to lack of uniformity among street names.

At its November 6, 2025 meeting, the Committee received analysis for consideration in evaluating whether a charter amendment should be placed on the ballot providing county ordinances to supersede municipal ordinances in the event of a conflict (Attachment #1). The November 6th analysis presented detailed Leon County's authority as a charter county as derived from Article VIII, Section 1(g) of the Florida Constitution (Constitution). This section of the Constitution requires county charters to specify whether county or municipal ordinances prevail in the event of a conflict. Currently, Section 1.6 of Leon County's Charter, "Relation to Municipal Ordinances", provides that municipal ordinances prevail over county ordinances in the event of any conflict within municipal boundaries, with the exception for countywide minimum environmental regulations as set forth under Section 1.6.(2) of the Charter.

At that time, the Committee requested additional information and analysis including examples of existing or potential regulatory conflicts from differing county and city ordinances which were presented at the Committee's November 20, 2025 meeting. Among the examples provided in the November 20th analysis was the differing standards for street renaming as set forth by the County and City's respective street renaming ordinances. As previously reported to the Committee, regulatory uniformity of street renaming supports consistent naming across segments of roadways and chronological numbering of addresses countywide which is critical to ensuring accurate GPS routing, timely emergency response, and the protection of life and property countywide. With these considerations in mind, this issue was presented as one example of countywide regulatory uniformity that the Committee may wish to consider when determining whether county ordinances should prevail when a conflict exists.

Following discussion, the Committee requested additional information on options to unify the street renaming process outside of a charter amendment. As reported in the item presented at the December 4, 2025 meeting, the City of Tallahassee made a deliberate policy decision to adopt its own street renaming ordinance so the County cannot compel a unified street renaming procedure without an amendment to the County Charter. At that time, the Committee requested that staff provide a draft policy recommendation encouraging the BOCC to work with the City of Tallahassee to encourage alignment of street renaming policies to prevent public safety and emergency services-related issues due to lack of uniformity among street names.

**Analysis:**

Per the Committee's request, staff has prepared the following draft policy recommendation encouraging the County to work with the City of Tallahassee toward aligning the street renaming policies and procedures to prevent public safety and emergency services-related issues due to lack of uniformity among street names:

*The Leon County Citizen Charter Review Committee encourages Leon County to work with the City of Tallahassee to align street renaming policies and procedures to prevent public safety and emergency services-related issues due to lack of uniformity among street names.*

Upon approval by a simple majority vote of the Committee, the proposed policy recommendation will be included in the status report on the Committee's actions to be presented to the BOCC in March 2026 as well as the Committee's Final Report to be presented in August 2026.

**Options:**

1. Approve the draft policy recommendation encouraging unified street renaming policies and procedures.
2. Do not approve the draft policy recommendation encouraging unified street renaming policies and procedures.
3. Committee direction.

**Recommendation:**

Option #3: Committee direction

# **LEON COUNTY CITIZEN CHARTER REVIEW COMMITTEE**

## **NOTES FOR AGENDA ITEM #3**

# Citizen Charter Review Committee

## Agenda Item #3

February 5, 2026

**To:** 2025-2026 Leon County Citizen Charter Review Committee

**From:** Vincent S. Long, County Administrator  
Chasity H. O'Steen, County Attorney

**Title:** Consideration of Revision to the Preamble in the Leon County Charter

<b>Review and Approval:</b>	Vincent S. Long, County Administrator Chasity H. O'Steen, County Attorney
<b>Department / Division Review:</b>	Ken Morris, Assistant County Administrator
<b>Lead Staff / Project Team:</b>	Nicki Hatch, Assistant to the County Administrator for Legislative and Strategic Initiatives Mathieu Cavell, Director, Community Relations and Resilience Cameron Williams, Management Analyst

### Summary:

As requested by the Citizen Charter Review Committee (Committee), this item provides proposed charter amendment language revising the Preamble of the Leon County Charter to reflect the esteemed humanity among residents of Leon County.

### Staff Recommendation:

Option #3: Committee direction.

## Report and Discussion

### **Background:**

As requested by the Citizen Charter Review Committee (Committee), this item provides proposed charter amendment language revising the Preamble of the Charter to reflect the esteemed humanity among residents of Leon County.

At its December 4, 2025 meeting, the Committee requested information on county charters that include a bill of rights. The topic was proposed alongside a distribution of a proposed “Leon County Bill of Rights” for consideration by the Committee. On January 22, 2026, the requested item was presented to the Committee. Following discussion on concerns related to enforceability, sovereign immunity, and potential conflicts with state and federal law, the Committee provided direction to express shared community values and suggested revising the Preamble to reflect “the esteemed humanity among residents of Leon County.”

This item provides proposed charter amendment language revising the Preamble of the Charter to reflect the esteemed humanity among residents of Leon County.

### **Analysis:**

Per the Committee’s request, proposed charter amendment language revising the Preamble of the Charter to reflect the esteemed humanity among residents of Leon County is provided below.

Recognizing that the Preamble serves as an introduction and broadly reflects what the Charter seeks to achieve, it does not delineate specific structures, authorities, policies, or provision of services for the county government. With this in mind, the following proposed language incorporates affirmation of esteemed humanity of all residents as a guiding aspiration of the document:

We, the citizens of Leon County, Florida, united in the belief that governmental decisions affecting local interests should be made locally, rather than by the State, and that County government should be reflective of the people of the County and should serve them in achieving a more responsive and efficient form of government, hereby affirm the esteemed humanity of all residents of Leon County. We recognize in every person a shared dignity, not granted by government, but inherent and deserving of consideration in our public affairs.—and In order to empower the people of this County to make changes in their own government, we do ordain and establish this Home Rule Charter for Leon County, Florida.

In addition, potential ballot language has been prepared for both versions of the proposed charter amendment as reflected in Table #1 below. The proposed ballot titles and ballot language reflected in Table #1 would meet the statutorily required word count limit. The ballot title is limited to 15 words, and the ballot language is limited to 75 words.

**Table #1. Proposed Ballot Title and Ballot Language: Affirmation of Human Dignity**

<b>Proposed Ballot Title</b>
Affirmation Of Human Dignity as Proposed by the Citizen Charter Review Committee
<b>Proposed Ballot Language</b>
Shall the Preamble of the Leon County Home Rule Charter be amended to reflect the esteemed humanity of all residents by affirming shared dignity that is inherent and deserving of consideration in public affairs, while preserving the Charter's existing framework for local self-governance and citizen empowerment?

A simple majority is needed to recommend a Charter Amendment to the Board of County Commissioners. A status report on the Committee's recommendation(s) will be provided to the Board at its regularly scheduled meeting on March 10, 2026. Upon approval by a simple majority vote of the Board, public hearings will be scheduled in June and July 2026, for the Committee to take public input and formally consider the proposed Charter amendments. The outcome of public hearings will be reflected in the Committee's final report to the Board in August 2026.

**Options:**

1. Approve the proposed charter amendment for recommendation to the Board of County Commissioners, revising the Preamble to reflect the esteemed humanity among residents of Leon County.
2. Do not proceed with a charter amendment.
3. Committee direction.

**Recommendation:**

Option #3: Committee direction

# **LEON COUNTY CITIZEN CHARTER REVIEW COMMITTEE**

## **NOTES FOR AGENDA ITEM #4**

# Citizen Charter Review Committee

## Agenda Item #4

February 5, 2026

**To:** 2025-2026 Leon County Citizen Charter Review Committee

**From:** Vincent S. Long, County Administrator

**Title:** Proposed Charter Amendment on Affordable Housing

<b>Review and Approval:</b>	Vincent S. Long, County Administrator
<b>Department / Division Review:</b>	Ken Morris, Assistant County Administrator Shington Lamy, Assistant County Administrator
<b>Lead Staff / Project Team:</b>	Nicki Hatch, Assistant to the County Administrator for Legislative and Strategic Initiatives Abigail Thomas, Director, Human Services & Community Partnerships Jelani Marks, Housing Services Manager

### **Statement of Issue:**

As requested by the Citizen Charter Review Committee, this item provides a proposed amendment to the Leon County Charter with ballot language to establish an affordable housing trust fund in the Charter.

### **Staff Recommendation:**

Option #1: Approve a policy recommendation encouraging the Board to continue the County's long-standing commitment to increasing and preserving the stock of affordable housing in the community.

## **Report and Discussion**

### **Background:**

As requested by the Citizen Charter Review Committee (Committee), this item provides a proposed amendment to the Leon County Charter with ballot language to establish an affordable housing trust fund in the Charter (Attachment #1).

On January 8, 2025, the Committee received an analysis of all available funding sources being utilized by Leon County to invest in affordable housing (general revenue, infrastructure surtax, grants, and bond financing). Specifically, the analysis detailed how these revenues are being strategically invested to increase and preserve the stock of affordable housing in the community including the County's existing affordable housing trust fund, programs, and services (Attachment #2). Most importantly, the item explained that the County Commission has the policy and budgetary authority to address affordable housing without the need for a charter change. During the meeting, Mr. Max Herrle distributed a handout outlining a potential charter amendment and ballot language on affordable housing (Attachment #3). At that time, the Committee requested staff to review the handout distributed by Mr. Herrle and to prepare proposed charter amendment and ballot language and other related recommendations to support affordable housing.

The following analysis presents a proposed charter amendment for consideration that is similar to language adopted in other charter counties. This similar proposed charter amendment would generally memorialize the broad discretion that the County Commission already has to establish and implement a trust fund dedicated to affordable housing. Subsequently, an analysis of the proposed charter amendment presented by Mr. Herrle is provided. Mr. Herrle's proposed amendment includes the requirement that a portion of future (no sooner than 2040) County infrastructure surtax funding be obligated to fund affordable housing. For many years, the County has utilized its share of the infrastructure sales tax funds to support transportation improvements and roadway resurfacing projects. The County Commission recently rejected a similar proposal to redirect a portion of its share of the infrastructure surtax for affordable housing and instead increased its general revenue support and partnered with the City to utilize the economic development portion of the surtax for affordable housing needs in the community.

As previously stated, the County Commission currently has the authority and actively addresses affordable housing needs through its policy, programming, and budgetary decisions without the need for a charter change. The County Charter provides for the structure, organization, and authority of County government and, notably, does not express specific policy priorities which are instead achieved through the Board's strategic planning process, budgetary priorities, or policy and ordinance adoption. Therefore, rather than a proposed charter amendment, an alternative option available to the Committee is to adopt a policy recommendation encouraging the Board to continue the County's long-standing commitment to increasing and preserving the stock of affordable housing in the community. Upon approval by the Committee, this policy recommendation would be included as part of the Committee's report to the Board.

### **Analysis:**

Leon County is dedicated to increasing and preserving the stock of affordable housing. To address the highest affordable housing need of rental units in the community, over just the past five years

the County has invested \$5.8 million in direct funding and authorized \$195 million in bond financing that has or will construct 1,200 new affordable units within the next 12-18 months (Attachment #4).

Most county charters do not include language regarding affordable housing. County charters, generally, set forth the governing authority, structure, and power of a county government. Accordingly, Leon County's Charter does not express specific policy priorities which are otherwise achieved through the Board's strategic planning process, budgetary priorities, or policy and ordinance adoption. Only four of the 20 charter counties include affordable housing provisions which generally memorialize the existing broad discretion of the county commissions to establish and implement a trust fund dedicated to affordable housing. Leon County already has an existing affordable housing trust fund in place in Chapter 8, Article V of the Code of Laws of Leon County (Code), Florida; therefore, a charter amendment would only highlight the Board's existing authority.

#### Proposed Charter Amendment

As requested by the Committee, a proposed charter amendment and ballot language (provided in Attachment #1) were developed which would establish the affordable housing trust fund in the County Charter. Similar to language adopted in the other four county charters, the proposed charter amendment does not require an annual minimal financial commitment or prioritize a type of affordable housing program (e.g., home ownership, rental, rehabilitation) due to continuously evolving housing needs and trends specific to Leon County. In addition, the charter amendment maintains the County Commission's explicit authority to determine the appropriate revenue source(s) for an affordable housing trust fund (i.e., general revenue, grants, sales tax, etc.) as part of the annual budget process.

The proposed ballot title and ballot language reflected in Table #1 would meet the statutorily required word count limit. The ballot title is limited to 15 words, and the ballot language is limited to 75 words.

**Table #1. Proposed Ballot Title and Ballot Language**

<b>Proposed Ballot Title</b>
Leon County Charter Amendment Establishing An Affordable Housing Trust Fund
<b>Proposed Ballot Language</b>
Shall the Leon County Charter be amended to establish an Affordable Housing Trust Fund to preserve and increase the stock of affordable housing in the community which may be funded by revenue sources as directed by the County Commission?

Should the Committee wish to move forward with a charter amendment, the proposed language in Table #1 is consistent with the four county charters that include affordable housing provisions and would provide the County Commission the continued authority that already exists to address and invest in the changing affordable housing needs in the community.

Mr. Herrle's Proposed Charter Amendment

As mentioned earlier, Mr. Herrle distributed a handout outlining potential charter amendment language on affordable housing. The proposal includes the following:

- Creation of a Very Low-Income Affordable Housing Trust Fund to be used exclusively to support rental or homeownership programs for households at or below 50% of the area median income (AMI).
- Creation of an Executive Director position for the Very Low-Income Affordable Housing Trust Fund.
- Obligate a minimum of five percent (5%) of sales tax revenues dedicated to the County from a future infrastructure sales surtax to be allocated to the Very Low-Income Affordable Housing Trust Fund. The current infrastructure surtax expires on December 31, 2039 so the earliest that funding would be available, subject to voter approval to extend the tax, is 2040.
- Transfer of all state and federal housing grants awarded to the County into the Very Low-Income Affordable Housing Trust Fund.
- Transfer of net proceeds from the sale, lease, conveyance, or transfer of County-owned real property into the fund.
- Creation of a “Board of Trustees” to provide public oversight and recommendations regarding the administration, management, and budget of the proposed affordable housing trust fund and to conduct and publish an annual audit of the fund.

*Creation of a Very Low-Income Affordable Housing Trust Fund & Executive Director Position*

The primary component of Mr. Herrle's proposed charter amendment is to create a Very Low-Income Affordable Housing Trust Fund to support rental or homeownership programs exclusively for households at or below 50% of AMI. All proceeds related to affordable housing funds would be directed to this Very Low-Income Affordable Housing Trust Fund. As explained in the following sections, these proceeds include state and federal grants, a portion of future sales tax funds, and proceeds from the sale, lease, conveyance or transfer of County-owned real property. Additionally, as presented in the January 8th item to the Committee, the County already utilizes all available funding sources to invest in affordable housing including state funding dedicated to affordable housing; federal grants; general revenue (property taxes); bond financing; and the economic development portion of the one-cent infrastructure surtax.

Mr. Herrle's proposal would also create an Executive Director position for the Very Low-Income Affordable Housing Trust Fund. The County Commission would be required to establish a hiring and termination process for the Executive Director by ordinance. However, the proposed charter amendment does not provide any additional information on the purpose, function, or responsibilities of the position.

Most importantly, the County has an existing Housing Services Manager who leads the County's Housing Services Division and is responsible for:

- Administering and overseeing all County Housing Programs including Down Payment Assistance, Emergency Home Repair, Home Rehabilitation, Home Replacement, Homeownership Development, and Rental Development.

- Overseeing the County's existing Affordable Housing Trust Fund which is the primary revenue source of the County's Housing Programs.
- Staffing the Affordable Housing Advisory Committee, which is the statutorily established citizen committee responsible for making recommendations to the County Commission on affordable housing policies and programs.
- Staffing the Housing Finance Authority of Leon County, which is the statutorily established citizen committee responsible for alleviating the shortage of affordable housing primarily through capital investment and bond financing.
- Serving as the State Housing Initiative Partnership (SHIP) Administrator for the County which requires developing, managing, implementing, and reporting on programs invested with the County's SHIP funding (the primary revenue source for County programs).
- Submitting annual reports to the State on the County's investment in SHIP funding in programs and services that are providing housing to low-income households.
- Meeting regularly with community stakeholders including the City of Tallahassee, Tallahassee Housing Authority, Tallahassee Lenders Consortium, and Habitat for Humanity to collaborate, coordinate, and maximize affordable housing resources.
- Applying for additional grant funding opportunities to preserve and increase the stock of affordable housing in the community.

The Division is part of the County's Office of Human Services and Community Partnership (HSCP) which also includes human services, healthcare services, and Veteran services. This current organizational structure creates a synergy with the County programs and services dedicated to reducing poverty and improving the quality of life of the most vulnerable populations in the community.

#### *Obligation of Future Infrastructure Sales Tax Revenues*

The proposed charter amendment would require a minimum of five percent (5%) of sales tax revenues dedicated to the County from a future infrastructure sales surtax to be allocated to the Very Low-Income Affordable Housing Trust Fund. The current infrastructure surtax expires on December 31, 2039, so the earliest that funding would be available, subject to voter approval to extend the tax, is 2040. As further detailed in this section, the Board recently rejected a similar proposal to divert a portion of the County's current infrastructure tax from critical transportation needs for affordable housing. Instead, the Board more than doubled its investment in affordable housing with general revenue and in partnership with the City to utilize the economic development portion of the surtax for affordable housing needs in the community.

Pursuant to an interlocal agreement with the City of Tallahassee which established the Blueprint Intergovernmental Agency (Blueprint), the majority of the infrastructure surtax is allocated for Blueprint and economic development/Office of Economic Vitality (OEV) projects. Additionally, the County and City are each allocated small portions of the surtax for infrastructure improvements. According to Section 212.055(2)(d), Florida Statutes, the primary purpose of the infrastructure surtax is to finance, plan, and construct infrastructure. Florida Statutes explicitly allows the infrastructure portion of the surtax to be expended for affordable housing but only for land acquisition (See section 212.055(2)(d)1.e., Florida Statutes). As a result, infrastructure

funding is prohibited from supporting the construction of affordable housing or assisting with gaps in financing which are the greatest financial needs according to affordable housing developers.

Additionally, up to 15% of the surtax proceeds can be utilized for the purpose of funding economic development projects having a general public purpose of improving local economies. See section 212.055(2)(d)3, Florida Statutes. Florida Statutes does not restrict the economic development portion of the surtax to land acquisition for affordable housing and, therefore, provides greater local autonomy to invest in such projects. The County does not receive a portion of the economic development funds which provide greater flexibility to support affordable housing needs. As a result, Mr. Herrle's charter amendment, which is specific to future infrastructure funding dedicated to the County, would limit the use of funds to the purchase of land for affordable housing and would not address the greatest financial needs (i.e., construction funding and financing gaps). Further, the availability of future sales tax funds would be subject to voter approval to extend the tax beyond December 31, 2039.

By interlocal agreement, the County is currently allocated a fixed annual amount of infrastructure surtax funds for water quality projects (septic to sewer), 2% for rural infrastructure (street lights, stormwater improvements, etc.) and 10% for intersection improvements and the County's roadway resurfacing program. The resurfacing program ensures that approximately 600 miles of core County roadway infrastructure is safe for motorists. In January 2025, in response to a request by Capital Area Justice Ministry to redirect a portion of the County's 10% allocation for transportation and resurfacing to support affordable housing, the Board voted not to reallocate the infrastructure surtax funds. Instead, in May 2025, the Blueprint Board, which is comprised of the County and City Commissions, established and funded an affordable housing gap financing program in the amount of \$250,000 annually through the OEV portion of the one-cent surtax.

As previously described, the economic development portion of the surtax provides greater flexibility to invest in affordable housing and is utilized in other local communities in Florida. The program was established with annual OEV funding to provide gap financing to affordable rental development that dedicate units to very low (50% or below AMI) and extremely low-income households (30% or below AMI). Therefore, the proposed charter amendment would be inconsistent with the recent actions taken by the Board to fund affordable housing needs.

*Transfer of all state and federal housing grants into the Trust Fund*

The primary funding source of the County's housing program is the State Housing Initiative Partnership (SHIP). SHIP is state funding dedicated to affordable housing and allocated to local governments. Florida Statutes requires that local governments establish a trust fund exclusively for SHIP funding. The commingle of other revenue sources is prohibited and could lead to the suspension of SHIP funding. Additionally, the County regularly applies for federal funding for affordable housing. Federal rules and regulations also require federal funding to be deposited in separate and exclusive trust funds. Therefore, the transfer of state and federal housing grants into the Very Low-Income Affordable Housing Trust Fund would violate Florida Statutes as well as federal rules and regulations.

*Transfer net proceeds into the Trust Fund*

Mr. Herrle's proposed charter amendment would also require the transfer of the net proceeds from the sale, lease, conveyance, or transfer of County-owned real property into the Very Low-Income Affordable Housing Trust Fund. This would be inconsistent with the County's current policy and the interlocal agreement between the County and the Housing Finance Authority of Leon County (HFA).

A common and best practice adopted by local governments, including the County, is to dedicate the proceeds from the sale of properties to affordable housing programs and services. Pursuant to the County's Real Estate Policy and interlocal agreement with the HFA, when the County sells property deemed suitable for affordable housing, the proceeds from the sale are provided to the HFA to invest in affordable housing programs and services. As detailed in the next section, the HFA is a special dependent district of the County, established by the Board to alleviate the shortage of affordable housing primarily through capital investment and bond financing.

The proceeds provided to the HFA are a major source of funding of the County's Emergency Home Repair Program which offers aid to low-income homeowners in need of immediate and dire repairs to their homes. This program is a critical part of the County's Housing services and recognizes that the best way to create affordable housing and prevent homelessness is to ensure that people are able to stay in their homes. Over the past five years, the proceeds from the sale of County properties have generated \$672,000 to the HFA for the Emergency Home Repair Program, which has assisted 63 homeowners. These funds have also supported events such as the County's Annual Home Expo and provided match funding for bond financing of affordable rental development projects.

*Creation of a Board of Trustees for the Trust Fund and Independent Annual Audit*

The proposed charter amendment presented by Mr. Herrle would create an Affordable Housing Citizen Advisory Committee known as a Board of Trustees to provide public oversight and recommendations regarding the administration, management and budget of the Very Low-Income Affordable Housing Trust Fund. The Board of Trustees would be comprised of seven (7) members appointed by the County Commission. The proposed Board of Trustees is very similar to existing citizen committees already established by the Board for affordable housing.

The County currently has two citizen committees that provide oversight and recommendations regarding the County's programs and investments for affordable housing: the Affordable Housing Advisory Committee (AHAC) and the HFA. As previously mentioned, SHIP is the primary source of funding for Leon County's housing programs. Florida Statutes requires each jurisdiction that receives SHIP funding to create an AHAC that submits an annual report of recommendations. As established in Florida Statutes, the AHAC is comprised of at least eight but no more than 11 Leon County citizens appointed by the Board that represent various organizations and industries.

The AHAC's main responsibility is to review the County's established policies and procedures, ordinances, land development regulations, and the comprehensive plan to recommend specific actions or initiatives which encourage or facilitate development of affordable housing while protecting the ability of property to appreciate in value.

The HFA was established by Board pursuant to Florida Statutes and Code to alleviate the shortage of affordable housing primarily through capital investment and bond financing. The HFA is comprised of seven Board-appointed members with expertise in finance, law, and housing development. As mentioned earlier, in addition to capital investment and bond financing, the HFA partners with the County on providing emergency housing repair for low-income households and the sale or lease of County-owned parcels deemed suitable for affordable housing with net proceeds provided to the HFA for affordable housing activities.

Mr. Herrle's proposal would create a third citizen committee focused on affordable housing in addition to the statutorily established AHAC and HFA. Furthermore, the Board of Trustees would be narrowly focused on oversight and recommendations regarding the Very Low-Income Affordable Housing Trust Fund.

Mr. Herrle's proposed charter amendment also requires the County to publish annual reports on the Very Low-Income Affordable Housing Trust Fund and provide an annual independent audit. As mentioned earlier, pursuant to Florida Statutes, the AHAC submits an annual report to the Board with recommendations on enhancing the County's efforts to increase and preserve the stock of affordable housing. Additionally, Florida Statutes requires the County to submit annual reports on SHIP. The report includes all SHIP revenues and expenditures as well as the demographic data on the clients served. The formulation and administration of the County's affordable housing programs and investments also include measures for financial accountability. Consistent with Florida Statutes, the County's existing affordable housing trust fund undergoes annual audits, coordinated by the Clerk of Court, to ensure that all the County's purpose-driven funds are evaluated for financial transparency and legal compliance in accordance with Generally Accepted Government Auditing Standards.

In summary, Mr. Herrle's proposed charter amendment is not recommended for the following reasons:

- The County Commission recently rejected a similar proposal to divert a portion of the County's current infrastructure surtax from critical transportation needs to affordable housing and instead increased its general revenue support and partnered with the City to utilize the OEV portion of the infrastructure surtax for affordable housing.
- Pursuant to Florida Statutes, allocating a portion of the County's infrastructure surtax would be restricted to land purchases for affordable housing and therefore would not address the greatest financial need (i.e., financing construction) for development.
- The current infrastructure surtax expires on December 31, 2039, so the earliest the sales funds would be available, subject to voter approval to extend the tax, is 2040. An extensive community-driven process, including the appointment of a citizen committee, will be utilized to examine and prioritize project needs at that time to make recommendations to the County and City Commission before placing the sales tax extension referendum on the ballot for voter approval.
- Creates a new Executive Director position for the Very Low-Income Affordable Housing Trust Fund. However, the County has an existing Housing Services Manager that administers and oversees the County's Housing Program including the existing Affordable Housing Trust Fund.

- The transfer of state and federal housing grants into the Very Low-Income Affordable Housing Trust Fund would violate Florida Statutes as well as federal rules and regulations.
- The transfer of the net proceeds from the sale, lease, conveyance, or transfer of County-owned real property into the Very Low-Income Affordable Housing Trust Fund is inconsistent with the County's policy and interlocal agreement with the HFA.
- The County has two statutorily established citizen committees that are addressing affordable housing and the proposal would create a third citizen committee.
- In accordance with Florida Statutes, the County already develops and submits annual reports on affordable housing expenditures to the State and undergoes annual independent audits by the Clerk of Courts.

### Conclusion

The County Commission currently has the authority and actively addresses affordable housing needs through its policy, programming, and budgetary decisions without the need for a charter change. As a result, to address the highest affordable housing need in the community, just over the past five years, the County has invested \$5.8 million in direct funding and authorized \$195 million in bond financing that has or will construct 1,200 new affordable units within the next 12-18 months. In addition, recently the Board more than doubled the County's investment in affordable housing gap financing which will lead to the development of more affordable housing dedicated to low-income individuals and families in the community.

Most county charters do not include language regarding affordable housing since charters generally address large organizational issues focused on the authority, structure, and power of county government. However, as requested by the Committee, a proposed charter amendment is provided for the Committee's consideration which would establish the affordable housing trust fund in the County Charter. Similar to the four county charters that include affordable housing provisions, the proposed charter amendment generally memorializes the broad discretion that the County Commission already has to establish and implement a trust fund dedicated to affordable housing.

As mentioned earlier, the County already has and is implementing an affordable housing trust fund. Should the Committee wish to move forward, the proposed amendment would provide the County Commission with the continued authority that already exists to address and invest in the changing affordable housing needs in the community.

A simple majority is needed to recommend a charter amendment to the Board of County Commissioners. A status report on the Committee's recommendation(s) will be provided to the Board at its regularly scheduled meeting on March 10, 2026. Upon approval by a simple majority of the Board, public hearings will be scheduled in June and July 2026, for the Committee to take public input and formally consider the proposed Charter amendments. The outcome of public hearings will be reflected in the Committee's final report to the Board in August 2026.

As requested by the Committee, this item also provides an analysis of the proposed charter amendment presented by Mr. Herrle at the January 8, 2026, meeting. As detailed, the proposed charter amendment to establish a Very Low-Income Affordable Housing Trust Fund is inconsistent with recent actions taken by the Board as well as current County policies, interlocal agreement

with the HFA, Florida Statutes, and federal rules and regulations. Therefore, the proposed charter amendment proposed by Mr. Herrle is not recommended.

Alternatively, the Committee could provide a policy recommendation rather than a charter amendment. The County Charter provides for the structure, organization, and authority of County government. The County Charter does not express specific policy priorities which are achieved through the Board's strategic planning process, budgetary priorities, or policy and ordinance adoption.

Given the Board's commitment to affordable housing reflected in the County's adopted policies, established programs, standing committees, dedicated staffing, committed funding, long-term agreements, and significant community partnerships, the Committee may determine that a policy recommendation is more appropriate. The policy recommendation would encourage the Board to continue the County's long-standing commitment to increasing and preserving the stock of affordable housing in the community through its existing authority. The policy recommendation would be included as part of the Committee's final report.

**Options:**

1. Approve a policy recommendation encouraging the Board to continue the County's long-standing commitment to increasing and preserving the stock of affordable housing in the community.
2. Approve the proposed charter amendment for recommendation to the Board of County Commissioners to establish an Affordable Housing Trust Fund in the Leon County Charter (Attachment #1).
3. Approve the proposed charter amendment for recommendation to the Board of County Commissioners to establish a Very Low-Income Affordable Housing Trust Fund, obligate 2040 infrastructure sales tax funds, and create a Board of Trustees and Executive Director position as proposed by Mr. Herrle (Attachment #2).
4. Committee direction.

**Recommendation:**

Option #1

**Attachments:**

1. Proposed Charter Amendment on the Establishment of an Affordable Housing Trust Fund
2. January 8, 2025 Citizen Charter Review Committee Agenda Item on Affordable Housing
3. Mr. Max Herrle's Proposed Charter Amendment
4. Affordable Housing Projects Funded by Leon County

## Proposed Charter Amendment

### Sec. 1.10. - Leon County Affordable Housing Trust Fund.

- (1) *Leon County Affordable Housing Trust Fund established.* The Leon County Affordable Housing Trust Fund ("Trust Fund") is hereby established.
- (2) *Purposes of Trust Fund.* The purpose of the Trust Fund is to provide a continuing, non-lapsing fund for the Leon County Commission to use to address the need for affordable housing within Leon County. The Trust Fund will be used to create and sustain affordable housing throughout Leon County for renters and homeowners and increase housing opportunities for very low and extremely low-income households.
- (3) *Revenue sources.* The Trust Fund established under this section shall be funded as directed by the County Commission, and may be comprised of the following sources:
  - A. Leon County General Revenue appropriated to the Trust Fund by the County Commission as part of the annual budget;
  - B. Funds voluntarily contributed by municipalities that may elect to participate in the Trust Fund and programs funded by the Trust Fund;
  - C. Grants or donations of money, property, or any other thing of value made to the Trust Fund;
  - D. Mandatory or voluntary payments, including but not limited to fees from new commercial and residential development, made pursuant to the development policies established by ordinance; and
  - E. Other sources as established by ordinance.
- (4) *Continuing Nature of Trust Fund.* Unless otherwise provided by ordinance or required by applicable law, unspent portions of the Trust Fund established under this section, repayments of principal and interest on loans provided from the Trust Fund, and interest earned from the deposit or investment of monies from the Trust Fund:
  - A. Shall remain in the Trust Fund to be used exclusively for the purposes of the Trust Fund;
  - B. Do not revert to the general revenues of the County; and
  - C. Any appropriations do not lapse.
- (5) *Administration and Oversight of Trust Fund.* The Trust Fund shall be administered, appropriated, and expended by the County Commission in a manner consistent with the purposes of the Trust Fund as set forth in this section. The Trust Fund shall be administered in a manner that allows the Trust Fund to leverage other sources of public funds and private investment. The Trust Fund shall be included in the annual audit.
- (6) *Implementation by Ordinance.* No later than March 31, 2027, the County Commission shall adopt one or more ordinances implementing the provisions of this section, which ordinances may be amended from time to time by the County Commission consistent with the provisions of this section.

**Proposed Ballot Title**

Leon County Charter Amendment Establishing An Affordable Housing Trust Fund

**Proposed Ballot Language**

Shall the Leon County Charter be amended to establish an Affordable Housing Trust Fund to preserve and increase the stock of affordable housing in the community which may be funded by revenue sources as directed by the County Commission?

# Citizen Charter Review Committee

## Agenda Item # December 18, 2025

**To:** 2025-2026 Leon County Citizen Charter Review Committee

**From:** Vincent S. Long, County Administrator

**Title:** Funding Mechanisms for Affordable Housing

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<b>Review and Approval:</b>	Vincent S. Long, County Administrator
<b>Department / Division Review:</b>	Ken Morris, Assistant County Administrator Shington Lamy, Assistant County Administrator
<b>Lead Staff / Project Team:</b>	Nicki Hatch, Assistant to the County Administrator for Legislative and Strategic Initiatives Abigail Thomas, Director, Human Services & Community Partnerships Jelani Marks, Housing Services Manager

### **Statement of Issue:**

As requested by the Committee at its December 4, 2025 meeting, this item provides information on funding available to the County to support affordable housing needs and highlights the County's commitment and continued strategic investment to increase and preserve the stock of affordable housing in the community. As presented in the item, the County utilizes all available funding sources to invest in affordable housing including general revenue (property taxes), infrastructure surtax (sales tax), grants, and bond financing.

### **Staff Recommendation:**

Option #1: Accept the report and take no further action.

Title: Funding Mechanisms for Affordable Housing  
December 18, 2025  
Page 2

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## **Report and Discussion**

### **Background:**

As requested by the Committee, this item provides information on funding available to the County for affordable housing and highlights the County's commitment and continued strategic investment to increase and preserve the stock of affordable housing in the community. During its December 4, 2025 meeting, the Committee requested further information on funding mechanisms available to the County to support affordable housing to determine whether to consider a proposed charter amendment.

Leon County is dedicated to increasing and preserving the stock of affordable housing. To address the highest affordable housing need of rental units in the community, over just the past five years the County has invested \$5.8 million in direct funding and authorized \$195 million in bond financing that has or will construct 1,200 new affordable units within the next 12-18 months. As presented in the item, the County utilizes all available funding sources to invest in affordable housing including state funding dedicated to affordable housing; federal grants; general revenue (property taxes); infrastructure surtax (sales tax); and bond financing. These revenues support a variety of affordable housing programs and services such as down payment assistance, emergency home repair, home rehabilitation, homeownership development, and rental development that are increasing and preserving the stock of affordable housing. The Analysis section details the County's long history of commitment to increasing and preserving the stock of affordable housing in the community through County-led policies, programs, partnerships, and investments.

As subsequently presented, most county charters do not include language regarding affordable housing. County charters generally address large organizational issues focused on the authority, structure, and power of county government. Only four of the 20 charter counties include affordable housing provisions that generally memorialize the broad discretion and authority already available to county commissions. As demonstrated in the Analysis, the Leon County Board of County Commissioners (Board) currently has the authority and actively addresses affordable housing needs through its policy, programming and budgetary decisions without the need for a charter change. Alternatively, the Committee may wish to make a recommendation encouraging the Board to continue the County's long-standing commitment to increasing and preserving the stock of affordable housing in the community as described in the item. The recommendation would be included as part of the Committee's report for consideration by the Board.

### **Analysis:**

The state and federal governments define affordable housing as housing that costs no more than 30% of the household's total income. Households that must spend more than 30% of their total income for housing expenses are considered "cost burdened". According to the Shimberg Center for Housing Studies at the University of Florida (Shimberg Center), approximately 59% of low-income households (earning 80% or less of area median income; \$74,000 or less for a family of four) in Leon County are considered cost burdened. In response, the County has prioritized increasing and preserving the stock of affordable housing through policies, partnerships, and investments for low-income households. The following sections provide an overview of County-led programs, policies, partnerships, and investment of various funding sources to address affordable housing needs in the community.

Title: Funding Mechanisms for Affordable Housing

December 18, 2025

Page 3

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### Leon County Housing Programs

Leon County's Housing Services Division administers a wide variety of programs designed to create and maintain affordable homeownership and rental opportunities for low-income individuals and families. The County's programs include the following:

- *Down Payment Assistance:* The County's First-Time Homebuyer Assistance program which provides low- to moderate-income first-time homebuyers with financial assistance for down payment and closing costs associated with the purchase of a home in unincorporated Leon County.
- *Emergency Home Repair:* The County's Emergency Home Repair Program aids low-income homeowners in need of immediate and dire repairs to their homes such as roof leaks and septic tank pump outs in unincorporated Leon County.
- *Home Rehabilitation:* The County's Rehabilitation/Replacement program funds major repairs including full home replacements to preserve affordable homeownership for existing low-income households.
- *Homeownership Development:* The County's Homeownership Development Program provides funding to developers to pay down the development costs associated with the construction of new homes to reduce the purchase cost for low-income first-time homebuyers in unincorporated Leon County and within the City of Tallahassee (City) limits. This program includes partnership with the City to build new homes in neighborhoods that have historically experienced poverty and inequities (Bond, Frenchtown, Griffin Heights, Providence, and South City).
- *Rental Development:* The County's Rental Development Program provides funding to rental developers primarily in the form of gap financing for projects that construct or rehabilitate units dedicated to low-income housing households in unincorporated Leon County and within the City limits. This program includes partnership with the City to construct and rehabilitate rental projects countywide.
- *Clear Title Services:* In partnership with Legal Services of North Florida, the County provides title clearing services to low-income County residents experiencing issues with heirs' property. Heirs' property refers to property inherited without clear legal ownership.

### Leon County's State and Federal Funding Partnerships

The primary and dedicated funding source of the County's housing program is the State Housing Initiative Partnership (SHIP) which is allocated by the State of Florida annually. SHIP funds are generated from the Documentary Stamp Tax (Doc Stamp Tax), appropriated by the Florida Legislature, and administered and distributed by the Florida Housing Finance Corporation (FHFC) to local governments (counties and cities) based on population size. The City is also allocated annual SHIP funds. As a result, the County programs are generally dedicated to affordable housing projects outside the City limits except for the Homeownership and Rental Development programs as previously described. Over the past five years, the County has received an average of \$840,000 annually in SHIP funds; the City has received an average of \$1.7 million during the same period.

Title: Funding Mechanisms for Affordable Housing  
December 18, 2025  
Page 4

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In addition to SHIP, the County regularly seeks other funding opportunities to expand and maintain access to affordable housing for the residents of Leon County. In January 2025, the County applied for and was awarded \$750,000 in federal Community Development Block Grant (CDBG) from the State to enhance the County's home rehabilitation program. This will allow the County to perform major repairs to the homes of an additional 13 low-income households over the next three years. It is important to note that due to its population size, the City is designated as an "entitlement community", and as a result receives annual federal CDBG funding in the amount of \$1.9 million for housing directly from the U.S. Department of Housing and Urban Development. The great majority of local governments in Florida exclusively utilize SHIP and CDBG to fund affordable housing programs.

#### Other Funding Sources Leveraged for the County's Investment in Affordable Housing

Recognizing the significant need in the community and limited funding provided at the federal and state levels, the County continuously identifies opportunities and resources to enhance its investment and commitment to preserve and increase the stock of affordable housing for low-income residents. As summarized below, these include proceeds from the sales of County owned properties, bond financing through the Housing Finance Authority of Leon County, and local revenue sources (i.e., general revenue and infrastructure surtax).

- *Sales of County-Owned Properties:* A common and best practice adopted by local governments, including the County, is to dedicate the proceeds from the sale of properties to affordable housing programs and services. Florida Statutes require that at least every three years each county prepare an inventory of county-owned property deemed suitable for affordable housing by the Board. Pursuant to the County's Real Estate Policy, when the County sells a property deemed suitable for affordable housing, the proceeds from the sale are provided to the Housing Finance Authority of Leon County (HFA) to invest in affordable housing programs and services. As detailed in the next section, the HFA is a special dependent district of the County, established by the Board to alleviate the shortage of affordable housing (primarily rental) through capital investment and bond financing.

The proceeds provided to the HFA are a major source of funding of the County's Emergency Home Repair Program which as described earlier offers aid to low-income homeowners in need of immediate and dire repairs to their homes. Over the past five years, the proceeds from the sale of County properties have generated \$672,000 to the HFA for the Emergency Home Repair Program which has assisted 63 homeowners.

- *Bond Financing:* According to the Shimberg Center, the highest affordable housing need in Leon County is affordable rental units for very low-income households earning 50% or less of the Area Median Income (AMI) (\$46,000 for a household of four). As mentioned earlier, the Board established the HFA specifically to address the need for affordable rental developments. Pursuant to state law, counties are authorized to establish housing finance authorities which can issue bonds upon approval of the Board. Bonds are a significant component (50% - 60%) of funding for the construction of affordable housing rental projects that also typically include federal tax credits and private loans.

As a result, the County actively partners with the HFA to secure and issue tax-exempt, multifamily housing revenue bonds made available through the State to finance projects that construct affordable rental developments for low-income households. Over the past

Title: Funding Mechanisms for Affordable Housing  
December 18, 2025  
Page 5

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five years, in addition to \$5.8 million in direct funding, the County has authorized the HFA to issue approximately \$195 million in bond financing that has or will develop more than 1,200 affordable rental units over the next 12-18 months. Additionally, within the past several months the Board has authorized the HFA to secure a total of \$100 million in additional bond allocation from the State. The bonds will be utilized to fund additional affordable rental projects in Leon County that dedicate units for very low-income households over the next two years (2026 and 2027).

- *Local Revenues for Affordable Rental Housing Gap Financing:* Building on its effort and commitment to addressing the highest affordable housing need in the community, the County very recently enhanced its investment in gap financing for rental development projects with the utilization of existing local revenue (general revenue and infrastructure surtax). As mentioned earlier, the County's Rental Development program provides gap financing for projects that construct or rehabilitate units dedicated to low-income housing households in unincorporated Leon County and within the City limits. A gap in financing occurs when construction costs exceed the traditional revenue (bonds, tax credits, private loans) of rental development projects. In recent years, local governments have provided gap financing to ensure the successful completion of such projects.

Over the past several years, the County in partnership with the City has utilized one-time COVID-19 related federal funding to provide gap financing for affordable rental projects that have since been exhausted. As mentioned earlier, the County provided \$5.8 million in direct funding which was primarily one-time federal dollars. SHIP funds have also been utilized for rental development; however, Florida Statutes limits the amount of annual SHIP funds that can be invested into rental projects (no more than 25%).

In order to address the exhaustion of federal funds, limitation of the SHIP program, and the need for more rental development in the community, the County recently increased its annual investment in rental development projects. In June 2025, the Board approved \$250,000 in general revenue annually for gap financing of affordable housing projects for very low- and extremely low-income households. This additional investment in general revenue to support affordable housing is recurring, subject to Board approval during the annual budget process.

Additionally, the Blueprint Intergovernmental Agency (IA) Board, which is comprised of the County and City Commissions, established and funded an affordable housing gap financing program in the amount of \$250,000 annually through the Office of Economic Vitality (OEV) portion of the one-cent infrastructure surtax (sales tax). As approved by the voters of Leon County, the surtax is utilized to invest in countywide infrastructure projects and economic development activities. The utilization of the one-cent infrastructure tax for affordable housing is consistent with several other local governments in Florida including the counties of Alachua, Collier, Palm Beach, Pinellas, and Sarasota. As a result of the recent actions taken by the Board, the County's annual investment in rental development projects for gap financing increased to \$500,000 with the combination of SHIP, general revenue, and the County's share of OEV funds.

- *Property Tax Exemption for Affordable Housing Projects:* In addition to the various funding sources the County utilizes to invest in affordable housing, in early 2026 the Board

Title: Funding Mechanisms for Affordable Housing  
December 18, 2025  
Page 6

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is scheduled to consider establishing a property tax exemption for affordable housing projects that could result in additional rental units in the community. Pursuant to Florida Statutes, local governments (counties and cities) are authorized to create a property tax exemption for rental developments with at least 50 units that set aside apartments for low-income households and meet other statutory criteria. Staff will bring an agenda item to the Board in January to consider a draft ordinance establishing the property tax exemption for affordable housing projects.

#### Review of Affordable Housing Provisions in County Charters

Statewide, most county charters do not include language regarding affordable housing. Only four of the 20 charter counties provide for the establishment of an affordable housing trust fund for funding homeownership and/or rental housing programs: Alachua, Brevard, Broward, and Orange Counties (Attachment #1). The provisions within these county charters are very similar to each other and generally memorialize the broad discretion that county commissions already have to establish and implement a trust fund dedicated to affordable housing. The charters do not require an annual minimal financial commitment or prioritize a type of affordable housing program (home ownership, rental, rehabilitation) due to continuously evolving housing needs and trends specific to each community. Only the Broward County Charter establishes an income eligibility ceiling for funds to serve households below 140% of the median annual income.

The four charters include the explicit authority for county commissions to determine the appropriate revenue source(s) for an affordable housing trust fund (i.e., general revenue, sales tax, etc.) as part of the annual budget process and provide conditions for maintaining unexpended revenue within the trust fund or reallocating funds for other governmental purposes. However, Florida Statutes already provides counties (including the Board) with these authorities which the Board has exercised through adopted ordinances, policies, strategic initiatives, enhanced partnerships, and increased investments in affordable housing. In fact, the affordable housing trust fund ordinance adopted by Leon County is consistent with the trust funds established in the four county charters.

Chapter 8, Article V of the Leon County Code of Laws (Code of Laws) adopted by the Board established the local housing assistance trust fund as authorized in Florida Statutes (Attachment #2). The revenue source for the County's trust fund is SHIP funding. As mentioned earlier, SHIP funding is the primary and dedicated revenue source for affordable housing for the County and many local governments. In addition to the housing trust fund, the County ordinance also establishes the local housing assistance plan (LHAP), which serves as the governing document of the County's housing programs (down payment assistance, emergency home repair, etc.), and creates the Affordable Housing Advisory Committee (AHAC). The AHAC is comprised of County residents appointed by the Board that represents various organizations and industries (private developers, residents, not-for-profit organizations, etc.). The AHAC provides recommendations to the Board on affordable housing policies, LHAP, programs, and services. The AHAC recommendations are brought to the Board annually for consideration.

With the comprehensive affordable housing ordinance established in the County's Code of Laws, amending the County's structural governing document is unnecessary to effectuate strategic programmatic and budgetary support for affordable housing (or most program areas).

Title: Funding Mechanisms for Affordable Housing  
December 18, 2025  
Page 7

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Additionally, placing funding and programmatic requirements in the Charter would not be consistent with the County's approach to addressing and investing in the most pressing issues in the community. In order to respond to the ever-changing human service needs in the community, the County regularly conducts data-driven analysis, collaborates with local stakeholders, and engages impacted residents. This approach has successfully led to improved policies, enhanced partnerships, and increased investments in affordable housing.

As mentioned earlier, county charters generally address large organizational issues focused on the authority, structure, and power of county government rather than specific policy issues. Alternatively, the Committee may wish to make a recommendation encouraging the Board to continue the County's long-standing commitment to increasing and preserving the stock of affordable housing in the community as described in the item. The recommendation would be included as part of the Committee's report for consideration by the Board.

### Conclusion

Leon County is dedicated to increasing and preserving the stock of affordable housing through policies, partnerships, and investments. To address the highest affordable housing need of rental units in the community, over just the past five years the County has invested \$5.8 million in direct funding and authorized \$195 million in bond financing that has or will construct 1,200 new affordable units within the next 12-18 months. The County utilizes all available funding sources to invest in affordable housing including state funding dedicated to affordable housing; federal grants; general revenue (property taxes); infrastructure surtax (sales tax); and bond financing.

Adopting a charter amendment would only serve to highlight the Board existing authority. If this were to occur with every high priority issue, then the County Charter would ultimately include volumes of initiatives, policies, programs, and services that are being addressed by the County. Affordable housing was adopted in the charters of other communities that had not placed a high priority on the issue. However, as presented through its policies, programs, partnerships, and investments that include an established trust fund, Leon County is committed to addressing affordable housing.

County charters generally address large organizational issues focused on the authority, structure, and power of county government rather than specific policy issues. Alternatively, the Committee may wish to make a recommendation encouraging the Board to continue the County's long-standing commitment to increasing and preserving the stock of affordable housing in the community as described in the item. The recommendation would be included as part of the Committee's report for consideration by the Board.

### Options:

1. Accept the report and take no further action.
2. Direct staff to include a recommendation encouraging Leon County to continue its long-standing commitment to increasing and preserving the stock of affordable housing in the community as part of the Citizen Charter Review Committee report.
3. Direct staff to draft a proposed charter amendment on affordable housing as determined by the Citizen Charter Review Committee.
4. Committee direction.

Title: Funding Mechanisms for Affordable Housing  
December 18, 2025  
Page 8

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**Recommendation:**

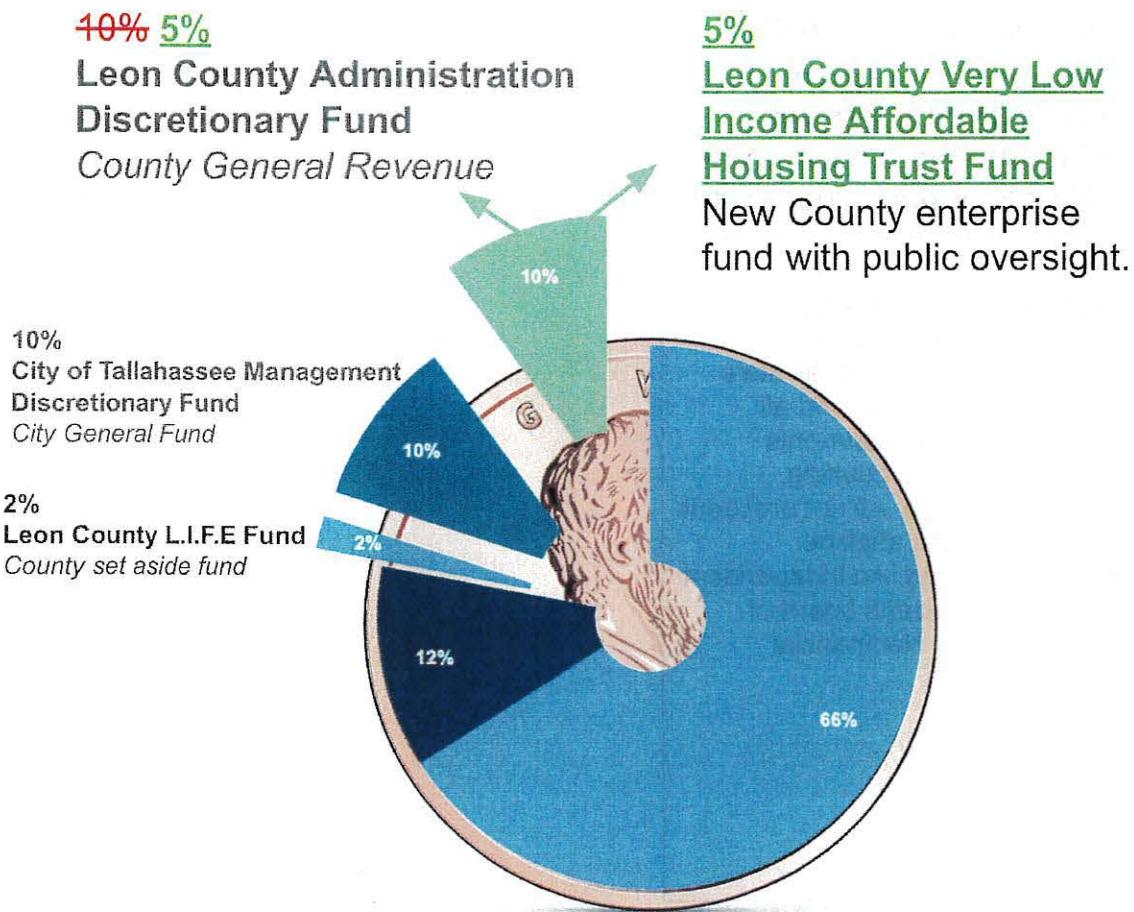
Option #1

**Attachments:**

1. County Charters with Affordable Housing Provisions
2. Chapter 8, Article V of the Leon County Code of Laws – Affordable Housing Assistance

## Future Leon County Infrastructure Surtax

### Changes ~~Strike~~/Add



### The Blueprint Intergovernmental Agency ("BPIA") Remains Intact and Completely Unchanged

78%	12%	66%
	Office of Economic Vitality ("OEV")	Blueprint Infrastructure ("Blueprint")

## Housing Ballot Language:

### Question 1. Creation of the Leon County Very Low-Income Affordable Housing Trust Fund

Shall Leon County establish an Affordable Housing Trust Fund, dedicating at least 5% of future infrastructure surtax revenue, all state and federal housing grants, and all returns on Trust Fund investments exclusively to affordable housing. Revenue may not lapse. All net proceeds from County land sales shall be deposited into the Fund. An independent annual audit and a citizens board of trustees are required. No financial impact.

Yes

No

## Ballot Amendment Full Text Amended to Add Section VII to Charter

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## ARTICLE VI. LEON COUNTY BILL OF RIGHTS

### **Sec. 1.0. — Reserved**

### **Sec. 2.0. — Very Low Income Affordable Housing Trust Fund**

#### **(a) Creation of the Fund**

There is hereby created a permanent "Very Low Income Affordable Housing Trust Fund" ("the Fund") of Leon County. The Fund shall exist in perpetuity and shall be used exclusively to support the creation, preservation, rehabilitation, or operation of affordable housing within Leon County.

#### **(b) Dedicated Revenue Sources**

The following revenue sources are hereby dedicated to the Fund and shall not lapse to any other use:

1. A minimum of five percent (5%) of all revenue received by the County from any future county infrastructure sales surtax, including any surtax authorized by Florida Statutes Section 212.055 or successor provisions, as may be approved by the electors after the adoption of this section. This funding shall be derived from 5% of Leon County's share of the infrastructure surtax.
2. All State and Federal housing grants awarded to the County, except where State or Federal law requires their use for a more specific housing-related purpose, in which case such funds shall be used first in accordance with that requirement, and any remainder shall be deposited into the Fund.
3. All interest, repayments, program income, or returns on investment generated by activities financed through the Fund, including but not limited to loan repayments, shared equity returns, or the resale or disposition of property financed initially by the Fund.
4. Any voluntary appropriations, gifts, or contributions made by the County or by any other party for the purpose of supporting affordable housing.
5. Mandatory or voluntary payments made pursuant to the development policies established by ordinance.
6. Other sources, as established by ordinance.

#### **(c) County Land-Sale Proceeds.**

All net proceeds from the sale, lease, conveyance, or transfer of County-owned real property shall be deposited into the Fund, except:

1. Property encumbered by State or Federal restrictions that legally prohibit such dedication; or
2. Where the Board of County Commissioners determines, by a majority (plus one), that such funds are to be used for a different specified purpose.

Any vote under subsection (c)(2) shall require a public written justification published no later than ten (10) business days after such vote.

**(d) Authorized Uses.**

Expenditures from the Fund shall be used exclusively to support affordable rental or homeownership housing serving households earning no more than sixty percent (50%) of the Area Median Income (AMI) for Leon County, as annually defined by the United States Department of Housing and Urban Development (HUD).

Eligible uses include, but are not limited to:

1. Acquisition of land or existing housing units;
2. Construction, preservation, or rehabilitation of affordable housing;
3. Gap financing for multi-family housing;
4. Down-payment assistance;
5. Community Land Trust or land-banking activities;
6. Emergency repairs, accessibility improvements, or anti-displacement programs;
7. Any other activity that directly increases or maintains the supply of affordable housing serving eligible households.

**(e) Non-Lapse of Funds.**

Revenues deposited into the Fund shall remain available for expenditure from year to year. They shall not revert to the General Fund or any other fund of the County, regardless of fiscal year limitations.

**(f) Administration.**

1. Dedicated Fund - The County shall administer the Fund through a dedicated account within its

financial system. The Fund shall be managed in accordance with generally accepted accounting principles and State law. The county commission shall establish, by ordinance, the process for hiring and terminating the fund's executive director.

2. Very Low Income Affordable Housing Trust Fund Board of Trustees - There is hereby created an Affordable Housing Citizen Advisory Board ("the Board of Trustees") to provide public oversight and recommendations regarding the administration, management, and budget of the Fund. The board of trustees shall consist of seven (7) members, with one member appointed by each County Commissioner, serving an appointed term at the pleasure of the appointing County Commissioner, for a term equal to the remainder of the appointing commissioner's elected term. The Trust Fund Board shall review funding proposals, evaluate program performance, and issue non-binding recommendations to the County Commission and the Fund's Executive Director at least twice per year. All meetings of the Advisory Board shall be open to the public and publicly noticed.

**(g) Annual Reporting and Audit.**

The County shall:

1. Publish an annual report detailing all revenues deposited into the Fund, all expenditures, the number and type of housing units created or preserved, and the geographic distribution of funded projects; and
2. Provide for an independent annual audit of the Fund, the results of which shall be publicly available on the County's website.

**(h) Transparency.**

All meetings in which funding allocations are considered shall be open to the public. The County shall maintain an online, publicly accessible dashboard summarizing current and past allocations

**(i) Definitions.**

For purposes of this section:

1. "Affordable housing" means housing affordable to households earning no more than 50% of AMI, such that the total cost of housing does not exceed thirty percent (30%) of household income.

2. "Net proceeds" means gross proceeds minus costs legally required for closing, title, appraisal, surveying, or environmental remediation.
3. "County-owned real property" includes all real estate owned in fee simple or controlled by the County, except public rights-of-way or property held in trust for another government.
4. "Fund" means the Very Low Income Affordable Housing Trust Fund established by this section.

**(j) Implementation.**

This section shall take effect on January 1 following voter approval. The County shall establish all necessary administrative mechanisms within ninety (90) days of the effective date.

**(k) Severability.**

If any portion of this section is found invalid by a court of competent jurisdiction, the remaining portions shall remain in full force and effect to the maximum extent permitted by law.

	Broward County	Alachua County	Brevard County	Orange County	Leon County
Year	2018	2020	2022	2024	2026
Electoral Result	PASSED WITH 72.92%	PASSED WITH 63.93%	PASSED WITH 53.27%	PASSED WITH 74.10%	-
Ballot Title 15-word limit	BROWARD COUNTY AFFORDABLE HOUSING TRUST FUND	COUNTY CHARTER AMENDMENT ESTABLISHING ALACHUA COUNTY AFFORDABLE HOUSING TRUST FUND	WORKFORCE AND SUPPORTIVE HOUSING	ORANGE COUNTY CHARTER AMENDMENT REQUIRING CONTINUED EXISTENCE OF AFFORDABLE HOUSING TRUST FUND	CREATION OF THE LEON COUNTY VERY LOW-INCOME AFFORDABLE HOUSING TRUST FUND
Ballot Language 75-word limit	Shall the Broward County Charter be amended to enact a new Section 11.11 to establish the Broward County Affordable Housing Trust Fund, to provide a definition of "Affordable Housing," and to provide for the purpose of the Trust Fund, the revenue sources for the Trust Fund, the continuing nature of the Trust Fund, and for administration and oversight of the Trust Fund?	Shall the Alachua County Charter be amended to establish an Alachua County Affordable Housing Trust Fund used to create and sustain affordable housing, <u>which may be funded by fees from new commercial and residential development and other sources, all as directed by the County Commission, and to provide for the purposes, revenue sources, appropriation and expenditure of funds, annual audit, continuing nature, implementation by ordinance, and administration and oversight of the Trust Fund?</u>	Creates Section 1.9 of the Charter. The amendment establishes an affordable housing trust fund to assist in establishing affordable housing for renters and homeowners to create and increase workforce housing opportunities throughout the county. The trust fund shall be funded as directed by the county commission.	Requiring Continued Existence of Affordable Housing Trust Fund Amending the County Charter to require the continued existence of an Affordable Housing Trust Fund used to create and preserve affordable housing, <u>which may be funded by fees from new commercial and residential development and other sources, all as directed by the County Commission, and to provide for purposes, revenue sources, appropriation and expenditure of funds, annual audit, continuing nature, implementation by ordinance, administration, and oversight of the Trust Fund. No financial impact.</u>	Shall Leon County establish an Affordable Housing Trust Fund, dedicating at least 5% of future infrastructure surtax revenue, all state and federal housing grants, and all returns on Trust Fund investments exclusively to affordable housing. Revenue may not lapse. All net proceeds from County land sales shall be deposited into the Fund. An independent annual audit and a citizens board of trustees are required. No financial impact.
Mechanism	Charter Review Committee	Charter Review Committee	Charter Review Committee	Charter Review Committee	Charter Review Committee

<b>Project</b>	<b>Address</b>	<b># of Units</b>
Orange Avenue Apartments Redevelopment Project	2710 Country Club	400
Ridge Road Rental Development	795 Ridge Road	250
Social 1600 (aka Acasa Bainbridge)	1600 Old Bainbridge Road	168
The Hub (aka Acasa Ocala)	1303 Ocala Road	168
Social Tallahassee (aka Acasa High Rd)	1327 High Road	134
Lake Bradford Apartments	1131 & 1139 Kissimmee St	156
Leon Arms	2502 Holton St	100
<b>Total Number of Units</b>		<b>1,376</b>

<b>Bond Financing</b>	<b>Millions</b>
Orange Ave	18
Ridge Rd	55
Tallahassee Housing Portfolio	75
Lake Bradford	35
Leon Arms	15
<b>TOTAL</b>	<b>198</b>

<b>Direct Dollars</b>	
Orange Avenue Redevelopment	\$5,765,353

Name	Location	Built/Planned Units	Development Status	# of Units Dedicated to Low Income Households (All At or Below 80%)		Market Rate Units		Total Units
Acasa Social Tallahassee	1327 High Rd	134	Completed	100	75%	34	25%	<b>134</b>
Acasa Bainbridge	1600 Old Bainbridge Rd	168	Completed	126	75%	42	25%	<b>168</b>
Acasa Ocala	1303 Ocala Rd	168	Completed	126	75%	42	25%	<b>168</b>
Ridge Road PUD	795 Ridge Road, Tallahassee, FL	250	Completed	250	100%	0	0%	<b>250</b>
Columbia Gardens/Magnolia Family (Orange Avenue Apartments) Phases 1 and 2	2710 Country Club Drive, Tallahassee, FL 32301	290	Completed	258	89%	32	11%	<b>290</b>
Columbia Gardens/Magnolia Family (Orange Avenue Apartments) Phase III	2710 Country Club Drive, Tallahassee, FL 32301	110	Funding Pipeline	110	100%	0	0%	<b>110</b>
Lake Bradford Apartments	1135 Kissimmee St, Tallahassee, FL 32310	156	Construction	156	100%	0	0%	<b>156</b>
Leon Arms	2502 Holton Street, Tallahassee	100	Funding Pipeline	100	100%	0	0%	<b>100</b>
<b>TOTAL</b>		<b>1,376</b>		<b>1226</b>	<b>89%</b>	<b>150</b>	<b>11%</b>	<b>1,376</b>