



HISTORIC TOWN OF EATONVILLE, FLORIDA COMMUNITY REDEVELOPMENT AGENCY AGENDA

Thursday, February 16, 2023 at 6:30 PM

Town Hall - 307 E Kennedy Blvd

I. CALL TO ORDER

II. ROLL CALL

III. INVOCATION AND PLEDGE OF ALLEGIANCE

IV. PUBLIC PARTICIPATION - (Three minutes strictly enforced)

V. CONSENT AGENDA

1. Approval of TOECRA Meeting Minutes - January 19, 2023

2. Approval of Audit Firm Carr, Riggs & Ingram CPA and Advisors Engagement Letter for FY 2022 Financial Audit

VI. BOARD DISCUSSION

3. Discuss the Town of Eatonville CRA FY23 First Quarter Budget

VII. BOARD DECISIONS

4. Approval of Bylaws of The Town Of Eatonville Community Redevelopment Agency

5. Approval of RFP for Investigation Establishing Budget Perimeters

VIII. STAFF REPORTS

IX. BOARD REPORTS

X. ADJOURNMENT

The Town of Eatonville is subject to the Public Records Law. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

****PUBLIC NOTICE****

This is a Public Meeting, and the public is invited to attend. This Agenda is subject to change. Please be advised that one (1) or more Members of any of the Town's Advisory Boards/Committees may attend this Meeting and may participate in discussions. Any person who desires to appeal any decision made at this meeting will need a verbatim record of the proceedings and for this purpose may need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal is to be based – per Section 286.0105 Florida Statutes. Persons with disabilities needing assistance to participate in any of these proceedings should contact the Town of Eatonville at (407) 623-8910 "at least 48 hours prior to the meeting, a written request by a physically handicapped person to attend the

*meeting, directed to the chairperson or director of such board, commission, agency, or authority" - per
Section 286.26*



HISTORIC TOWN OF EATONVILLE, FLORIDA

REGULAR CRA MEETING

FEBRUARY 16, 2023 AT 06:30 PM

Cover Sheet

****NOTE**** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)

ITEM TITLE:

Approval TOECRA Meeting Minutes – January 19, 2023

COMMUNITY REDEVELOPMENT ACTION:

CRA DECISION		Department: LEGISLATIVE (CLERK’S OFFICE)
CONSENT AGENDA	YES	Exhibits: <ul style="list-style-type: none"> TOECRA Meeting Minutes – January 19, 2023
NEW BUSINESS		
ADMINISTRATIVE		
CRA DISCUSSION		

REQUEST: Approval of the TOECRA Meeting Minutes held on January 19, 2023.

SUMMARY: The TOECRA Meeting was held on the 3rd Thursday, January 19, 2023, 6:30 p.m. and minutes were transcribed from the audio archive for approval for the public records.

RECOMMENDATION: For TOECRA Board of Directors to approve the January 19, 2023 CRA meeting minutes.

FISCAL & EFFICIENCY DATA: N/A

TOWN COUNCIL
COMMUNITY DEVELOPMENT BOARD MEETING
MINUTES
January 19, 2023

Section V. Item #1.

PRESENT: Chair Angie Gardner, Vice Chair Rodney Daniels, Director Wanda Randolph, Director Marlin Daniels, Director Leviticus Henderson, Director Ruthie Critton, Director Theo Washington. **STAFF:** Greg Jackson, **CRA Attorney**, Nicole Bonds, **CRA Executive Director**, Randy Singh, **Town CAO**, Veronica King, **Town Clerk**, Joseph Jenkins, **Deputy Chief**.

CALL TO ORDER & VERIFICATION OF QUORUM: Chair Gardner called to order the CRA meeting for 6:38pm and confirmed a quorum through roll call with Mrs. King.

INVOCATION & PLEDGE OF ALLEGIANCE: Chair Gardner led a Moment of Silence, followed by the Pledge of Allegiance.

CITIZEN PARTICIPATION: (Added to agenda by consensus of the Board) – (None)

APPROVAL OF CONSENT AGENDA: Motion for approval of meeting minutes for December 20, 2022; moved by Director Washington, seconded by Director Randolph; **AYE: ALL, MOTION PASSES.**

BOARD DISCUSSION ITEMS:

Property 225 W. Kennedy Blvd. – Director M. Daniels requested for updates on the property; currently doing a vacate on the property which goes through the courts. Ms. Bonds contacted Attorney Jackson to start the eviction; will place a letter on the property informing owner of the forthcoming proceedings. The property's water and utilities have been paid by someone. Board discussed returning the property; need to determine next of kin. Must follow the CRA codes. Investigation – According to legal's opinion, the conveyance of the property was done inappropriately; recommend reversing the action done by the previous invalid board, the current board have to provide instructions to move forward. Director M. Daniels, the action was reverse by resolution; Chair should ensure actions are consistent with the decision of the board. Chair requested date of the resolution; just because there is a resolution, does not mean to brake the law. No law broken has been determined. Cannot dispose of CRA property to a person unless it is for public goods otherwise you have to sell it. Five (5) members are required for a CRA Board; on the date of the vote, there was only three (3) members, other members were added at later. Does this make the vote null and void; it was an invalid board because it did not make up the governing body of the municipality, per Statues and Bylaws. Based upon the perceived incompetency (expressed by two board members) of the individual the property was purchased from, any action from that point should have ceased with effort to identify a guardian or representing person on the individual's behalf. The acting CRA attorney who stepped in to represent the individual after hearing the statements of the two board members is concerning. This meeting, the board should have presented a scope of work so that a RFP can go out. A resolution has been approved; the hold up is with the Chair who is to ensure the next steps towards the investigation. Ms. Bonds has reached out to the attorney; the board has not presented the scope of work identifying the time and dollar amount. The CRA owns the property now that Mr. Dixon has passed; the family is going through probate and have secured an attorney (Anderson & Associates, Sanford Florida). This can be a long process and not easily resolved. Florida Constitution Article 7 Section 10 states that public money can not be used to access private or personal financial matters; public money has to be spent for public purposes. The deal was not right, and it is the desire to ensure the property is returned. CRA has brought several vacant lots; how is this illegal to purchase a property with structure on it using CRA dollars? Public dollars can be used to purchase property; cities do it all the time. CRA cannot pay personal bill. The next steps are to establish the scope of work, put forth the RFP, and start the eviction process. Attorney Jackson will provide the RFP to Ms. Bonds by Monday (January 23, 2023).

Bylaws For Revision – Director M. Daniels spoke to Attorney Jackson and Attorney Shepard about Bylaws; will present at the next meeting a revised clean set of Bylaws. Whether the Executive Director or a Board Member seeks to make changes, the Executive Director should prepare the Bylaws to present to the Board with the assistance of legal; send requested changes to the Executive Director.

December Financials and Budget – Ms. Bonds has updated the budget. There were questions pertaining to the ledger account and the check registry; Ms. Bonds will submit updates to include the expenditures and line items at the next meeting. Request expenses incurred year-to-date and balances for the line items; need to see what we are spending to determine line items funded more than others. (Under the Quarterly Report) The \$948,000 amount is what the Town of Eatonville (TOE) paid the CRA; expenditures appear to be top heavy. The highlighted areas noted represent the CRA expenses. Request breakout of the CRA expenses from the TOE expenditures. What is the burn rate; Ms. Bond will provide information.

Records and Location – Requested records on applicants for the Curb Appeal grant; were not available through Ms. Bonds. On July 14, 2020, same information was requested and received through a paid public record request. Concerned that previous records previously produced by the CRA are no longer available; other records pertaining to grants and lien information were received on August 26, 2020, August 7, 2020 and they are no longer available. There are issues with records missing; Mayor Gardner will get with Ms. Bonds to locate records. Is the town clerk, the custodian of records; yes, the town clerk should have access to all records. If the clerk does not receive the requested records, the records do not exist to the town clerk. If someone fails to give public records over to the clerk or requester, it is a violation. The CRA building was locked with keys in another person's possession. There should be a responsibility and accountability as to where public records/documents pertaining to the agency are located. Missing records need to be addressed; how do we classify records missing out of a government building? It is dangerous to say that record's missing does not exist. Moving forward, a system needs to be established where documents are properly maintained; establishing a clear retention policy with the CRA. There are hopes that missing records can be retrieved and put back. Department of Justice (DOJ) have enforcement arms to ensure records are found. Focus should be on the policy moving forward. There are records of some minutes. When the building was locked down, do we know who had access at that time. The locks were changed by the former Mayor; when the former Executive Director was removed, Mayor Gardner took keys into her possession. Building was occupied by staff, Bradshaw and Code Enforcement Officer.

TOECRA Emails – Director M. Daniels was approached by the former Executive Director requesting to check his emails between him and the former Mayor about the forensic audit; was given access to the emails and to the computer. Files are missing off the computer. November 4, 2022 about 12:23pm, the former Executive Director emails were assessed; emails were read, and email addresses were deleted, changed to include creation of a new email; Bradshaw had access, access was needed to continue the CRA business. Who had administrative rights to establish emails; Mr. Johnson had to have made the changes. Mr. Johnson gave information to Mayor Gardner and then the Mayor gave information to Mr. Singh (CAO). There is an issue with an former employee (being terminated) having access to critical information; grave concerns about the I.T. People can use the town's name for business. There needs to be protocols in place; there are concerns if things have been done and procured under the false understanding that someone is still active with the Town of Eatonville (TOE). We do not want to deactivate but rather change the code; need access to information and emails. Emails need to be secured on both sides; the CRA and the TOE.

Inventory List – Ms. Bonds confirmed following items in the CRA Inventory: Four (4) desktops, one (1) HP Laptop, three (3) iPads, and a iPad was purchased.

(No Further Board Discussions outside of the above discussion items)

STAFF REPORTS:

Chief Administrative Officer (Randy Singh) – (CRA Budget) Understand what you are getting for what you are spending. In review, this could not be determined without any return or investment. There is still time to review and modify; determine if there is need for a program. What is the plan; what you want to achieve at the end of the fiscal year.

Executive Director (Ms. Bonds) – No Reports

DIRECTOR’S REPORTS:

- Director Ruthie Critton – No Reports
- Director Marlin Daniels – No Reports
- Director Wanda Randolph – No Reports
- Director Leviticus Henderson – No Reports
- Director Theo Washington – No Reports
- Vice Chair Rodney Daniels – No Reports
- Chair Angie Gardner – No Reports

ADJOURNMENT: Motion was made to adjourn meeting, move by Director Theo Washington; seconded by Director Marlin Daniels; **AYE: ALL, MOTION PASSES; MEETING ADJOURNED** at: 7:56PM.

Respectfully Submitted by:

APPROVED

Veronica L King, Town Clerk

Angie Gardner, Chair



HISTORIC TOWN OF EATONVILLE, FLORIDA

REGULAR CRA MEETING

FEBRUARY 16, 2023 AT 6:30 PM

Cover Sheet

****NOTE**** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)

ITEM TITLE: Approval of Audit Firm Carr, Riggs & Ingram CPA and Advisors
Engagement Letter for FY 2022 Financial Audit

COMMUNITY REDEVELOPMENT ACTION:

CRA DECISION		Department: ADMINISTRATION
CONSENT AGENDA	YES	<ul style="list-style-type: none">Copy of Carr, Riggs & Ingram, LLC Engagement Letter for FY 2022 for Professional Auditing Services
NEW BUSINESS		
ADMINISTRATIVE		
CRA DISCUSSION		

REQUEST: Staff requests approval of Audit Firm Carr, Riggs & Ingram CPA and Advisors
Engagement letter for FY 2022 financial audit.

SUMMARY:
Attached is the Scope of Services from Carr, Riggs & Ingram for auditing services for the year ended September 30, 2022.

RECOMMENDATION: Staff recommends acceptance of the Engagement letter for FY 2022 for professional auditing services with Carr, Riggs & Ingram CPA and advisors

FISCAL & EFFICIENCY DATA: The proposed cost submitted by Carr, Riggs &Ingram \$8,000.
Account # 303-0515-515.3400

January 18, 2023

Town of Eatonville Community Redevelopment Agency
370 E. Kennedy Blvd.
Eatonville, FL 32751

We are pleased to confirm our understanding of the services we are to provide the Town of Eatonville Community Redevelopment Agency (CRA) for the year ended September 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and the major fund, and the disclosures, which collectively comprise the basic financial statements of the Town of Eatonville Community Redevelopment Agency as of and for the year ended September 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the CRA's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the CRA's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule for the general fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Compliance with Florida Statute 218.415

We will also examine the CRA's compliance with Florida Statute, 218.415 Local *Government Investment Policies* for the year ending September 30, 2022.

The objective of our examination is to obtain reasonable assurance to express an opinion as to whether the CRA complied, in all material respects, with Florida Statute 218.415.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Chairman and Board of Directors of the CRA. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

You understand that the report is intended solely for the information and use of the Board of Directors, management and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than those specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with Florida Statute 218.415. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of whether the CRA is in compliance with the specified requirements of Florida Statute 218.415; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether you are in compliance with Florida Statute 218.415. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

Compliance with Florida Statute 163.387

We will also examine the CRA's compliance with Florida Statute, 163.387, *Redevelopment Trust Funds*, for the year ending September 30, 2022.

The objective of our examination is to obtain reasonable assurance to express an opinion as to whether the CRA complied, in all material respects, with Florida Statute 163.387.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Chairman and Board of Directors of the CRA. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

You understand that the report is intended solely for the information and use of the CRA Board of Directors, Town Council, management and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than those specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with Florida Statute 163.387. Our engagements will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of whether the CRA is in compliance with the specified requirements of Florida Statute 163.387; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether you are in compliance with Florida Statute 163.387. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagements, you agree to provide us with certain written representations in the form of a representation letter.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the CRA and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate

procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the CRA's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the CRA in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the

supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Alabama, without reference to any conflict of laws rules or principles. Any action or proceeding arising out of or in any way relating to this agreement must be brought in a state court having jurisdiction in Coffee County, Alabama, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses or objections to venue and jurisdiction within Coffee County, Alabama, including *forum non conveniens*.

Statute of Limitations

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the contract, whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

Disclosure

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account including service providers located outside of the United States. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service providers. By signing this letter, you consent to allow us to disclose your financial information, if applicable, or other information to our service providers located abroad. If you want to limit the amount of information that may be disclosed to any third-party service provider, please notify us in writing as an attachment to this letter.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Chairman, Board of Directors and Town Council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carr, Riggs, & Ingram, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Carr, Riggs & Ingram, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Heather Mosier is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately April/May 2023, and to issue our reports no later than September 30, 2023.

Our fee for these services will be a total all-inclusive maximum price of \$8,000 for the year ending September 30, 2022.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the CRA's financial statements. Our report will be addressed to the Chairman and Board of Directors of the CRA. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the CRA is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Town of Eatonville Community Redevelopment Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Carr, Riggs & Ingram, LLC

Carr, Riggs & Ingram, LLC.

RESPONSE:

This letter correctly sets forth the understanding of Town of Eatonville Community Redevelopment Agency.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



HISTORIC TOWN OF EATONVILLE, FLORIDA

REGULAR CRA MEETING

FEBRUARY 16, 2023 AT 6:30 PM

Cover Sheet

****NOTE**** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)

ITEM TITLE: Discuss the Town of Eatonville CRA FY23 First Quarter Budget

COMMUNITY REDEVELOPMENT ACTION:

CRA DECISION		Department: ADMINISTRATION
CONSENT AGENDA		Exhibits: FY23 1 st Quarter Report
NEW BUSINESS		
ADMINISTRATIVE		
CRA DISCUSSION	YES	

REQUEST: To Discuss the Town of Eatonville CRA FY23 First Quarter Budget

SUMMARY: By the enactment of an Orange County Ordinance #97-M-14 in 1997, the Town Council of the Town of Eatonville, Florida, created a community redevelopment trust fund for the community redevelopment area as provided by section 163.387, Florida Statutes.

The TOECRA Board desires to have a full accounting of the financial actions taken by or on behalf of the TOECRA from month to month in order to make proper financial decisions for the Agency.

The Town of Eatonville CRA FY23 First Quarter Budget provides financial data for Oct. 2022 - Dec. 2022 FY2023.








RECOMMENDATION: Staff is recommending that the TOECRA Board discuss the Town of Eatonville CRA FY23 First Quarter Budget

FISCAL & EFFICIENCY DATA: N/A

Town of Eatonville CRA FY23 First Qtr. Budget

Section VI. Item #3.

ACTUAL vs. BUDGET YTD				Oct. 2022 - Dec. 2022		FY2023
G/L Code	Account Title	Actual	Budget	Remaining \$		Remaining %
1200	Salaries & Wages	\$0.00	\$92,000.00		\$92,000.00	100.00%
2100	FICA Taxes	\$0.00	\$13,108.00		\$13,108.00	100.00%
2200	Retirement	\$0.00	\$7,068.00		\$7,068.00	100.00%
2300	Health / Life Insurance	\$0.00	\$16,000.00		\$16,000.00	100.00%
3100	Professional Services	\$0.00	\$50,000.00		\$50,000.00	100.00%
3400	Contractual Services	\$12,257.52	\$1,000.00		(\$11,257.52)	-1125.75%
3200	Accounting & Auditing	\$2,500.00	\$10,000.00		\$7,500.00	75.00%
4400	Rentals & Leases	\$5,314.48	\$10,000.00		\$4,685.52	46.86%
5290	Gas & Oil	\$57.58	\$3,000.00		\$2,942.42	98.08%
4000	Travel & Per Diem	\$0.00	\$3,750.00		\$3,750.00	100.00%
4100	Communication Services	\$676.90	\$3,000.00		\$2,323.10	77.44%
4200	Mail & Freight	\$0.00	\$2,000.00		\$2,000.00	100.00%

G/L Code	Account Title	Actual	Budget	Remaining \$	Remaining %
4300	Utility Services	\$394.52	\$3,670.00		\$3,275.48 89.25%
4500	Insurance	\$36,445.00	\$40,000.00		\$3,555.00 8.89%
4611	Bldg. Repair & Maintenance	\$540.00	\$10,000.00		\$9,460.00 94.60%
4700	Printing & Binding	\$0.00	\$1,000.00		\$1,000.00 100.00%
4800	Promotional Activities	\$0.00	\$2,500.00		\$2,500.00 100.00%
4900	Legal Ads	\$0.00	\$1,000.00		\$1,000.00 100.00%
5100	Office Supplies	\$0.00	\$3,000.00		\$3,000.00 100.00%
5210	Operating Supplies	\$0.00	\$1,000.00		\$1,000.00 100.00%
5400	Books, Publications & Subscriptions	\$490.49	\$1,000.00		\$509.51 50.95%
5800	Contingency	\$0.00	\$0.00		\$0.00
Total		\$58,676.49	\$274,096.00	\$215,419.51	78.59%



HISTORIC TOWN OF EATONVILLE, FLORIDA

REGULAR CRA MEETING

FEBRUARY 16, 2023 AT 6:30 PM

Cover Sheet

****NOTE**** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)

ITEM TITLE: Approval of Bylaws of The Town Of Eatonville Community Redevelopment Agency

COMMUNITY REDEVELOPMENT ACTION:

CRA DECISION	YES	Department: ADMINISTRATION
CONSENT AGENDA		Exhibits: Approval of Bylaws
NEW BUSINESS		
ADMINISTRATIVE		
CRA DISCUSSION		

REQUEST: Approval of Bylaws of The Town Of Eatonville Community Redevelopment Agency

SUMMARY:

Bylaws of The Town Of Eatonville Community Redevelopment Agency (A Community Redevelopment Agency Created Pursuant to Chapter 163, Part III, Florida Statutes)

These Bylaws of the Town of Eatonville Community Redevelopment Agency address the administration and management of the Agency. Duties and responsibilities of the Community Redevelopment Agency are set forth in Chapter 163, Part III, Florida Statutes, these Bylaws and ordinances of the Town of Eatonville, a Florida municipal corporation. If a conflict arises between any provision of Chapter 163, Part III, Florida Statutes, these Bylaws and the ordinances, then the statute shall prevail.

Purpose and Objectives. The purpose of the TOECRA is to formulate a workable program for utilizing appropriate private and public resources to eliminate and prevent the development or spread of slum and blighted areas within designated areas of the Town, consistent with the Town of Eatonville Community Redevelopment Plan adopted by the Town in Resolution No. 1997-23, adopted by the Town on December 16, 1997, as such Plan may from time to time be amended.

RECOMMENDATION: Staff request for the TOECRA Board to Approve The Town Of Eatonville Community Redevelopment Agency of Bylaws.

FISCAL & EFFICIENCY DATA: N/A

BYLAWS OF THE TOWN OF EATONVILLE COMMUNITY REDEVELOPMENT AGENCY

(A Community Redevelopment Agency Created
Pursuant to Chapter 163, Part III, Florida Statutes)

These Bylaws of the Town of Eatonville Community Redevelopment Agency address the administration and management of the Agency. Duties and responsibilities of the Community Redevelopment Agency are set forth in Chapter 163, Part III, Florida Statutes, these Bylaws and ordinances of the Town of Eatonville, a Florida municipal corporation. If a conflict arises between any provision of Chapter 163, Part III, Florida Statutes, these Bylaws and the ordinances, then the statute shall prevail.

ARTICLE 1: DEFINITIONS

Unless otherwise noted in the Bylaws, the terms used herein have the same meaning as defined in Section 163.340, Florida Statutes.

ARTICLE 2: GENERAL

2.1 Establishment and Name. Pursuant to Chapter 163, Part III, Florida Statutes, the Town Council of the Town of Eatonville, Florida, as the governing body (the "Town") established a community redevelopment agency known as the Town of Eatonville Community Redevelopment Agency (the "TOECRA"), as a legal entity, separate, distinct, and independent from the Town.

2.2 Purpose and Objectives. The purpose of the TOECRA is to formulate a workable program for utilizing appropriate private and public resources to eliminate and prevent the development or spread of slum and blighted areas within designated areas of the Town, consistent with the Town of Eatonville Community Redevelopment Plan adopted by the Town in Resolution No. 1997-23, adopted by the Town on December 16, 1997, as such Plan may from time to time be amended.

2.3 Members and Terms. In accordance with Section 163.357(1)(a) and (c), Florida Statutes, and Town of Eatonville Resolution No. 1997-23, the TOECRA shall be governed by a board (the "Board") consisting of the five members of the Town of Eatonville Town Council plus two appointed members. One of the appointed members shall be nominated for appointment by Orange County and one appointed by the Town Council. Those TOECRA Board members who are also members of the Town Council shall have terms that run concurrent with their Town Council terms. The term of office of the appointed members shall be for four (4) years, except that the first person appointed shall initially serve a term of two years. Each Board member shall hold office until his or her successor has been appointed.

2.4 Compensation. Board members shall serve without compensation from the TOECRA, but shall be entitled to reimbursement for their actual and necessary expenses incurred in the discharge of their duties for the TOECRA. Requests for reimbursement shall be subject to the requirements as applicable to members of the Town of Eatonville Council under the policies of the Town.

2.5 Removal of an Appointed Board Member. The Town may remove an appointed member for inefficiency, neglect of duty, or misconduct in office only after a hearing and only if he or she has

been given a copy of the charges at least ten (10) days prior to such hearing and has had an opportunity to be heard in person or by counsel.

2.6 Compliance with Town Policies. Except whereas noted in these Bylaws, the Town of Eatonville policies and procedures shall govern the actions of the TOECRA.

2.7 Powers and Authorities. In accordance with Chapter 163, Part III, Florida Statutes, the TOECRA shall have all the powers and authority necessary or convenient to carry out and effectuate the purposes and provisions of the referenced statute.

ARTICLE 3: OFFICERS AND EMPLOYEES

3.1 Officers. The officers of the TOECRA shall be a Chair and a Vice-Chair.

3.2 Chair. The Town Council of the TOECRA shall designate the Chair of the TOECRA. The Chair shall preside at all meetings of the TOECRA and shall execute instruments in the name of the TOECRA as may be required, appoint such committees from time to time as may be deemed appropriate, and exercise such other powers as may be designated by these Bylaws or by Chapter 163, Part III, Florida Statutes.

3.3 Vice-Chair. The Board of the TOECRA shall designate the Vice-Chair of the TOECRA. The Vice-Chair shall, in the absence, disqualification, resignation or death or disability of the Chair, or at the Chair's direction, exercise the functions of the Chair.

3.4 Executive Director. The TOECRA shall appoint and employ an Executive Director to function as the chief administrative officer of the TOECRA, responsible for administering its business and operations. In addition to the duties set forth below, the Executive Director shall perform such other duties and responsibilities as may be designated by the TOECRA.

3.4.1 Responsibility. The Executive Director shall be responsible for carrying out the policies established by the TOECRA and shall have general supervision over, and be responsible for, the performance of the day-to-day operations of the TOECRA. The Executive Director may, with the approval of the TOECRA, hire and set compensation for necessary employees of the TOECRA except as otherwise provided for herein. The Executive Director shall be responsible for preparing an annual budget for the TOECRA's approval, and shall be otherwise responsible for the TOECRA's fiscal operations.

3.4.2 Property Negotiations. The Executive Director may evaluate and negotiate for the TOECRA to acquire appropriate parcels of property in accordance with the approval of the TOECRA in accordance with the redevelopment plan, applicable laws, statutes, ordinances, rules, regulations and TOECRA actions.

3.4.3 Purchase Orders. The Executive Director shall be authorized to sign work orders and purchase orders on behalf of the TOECRA for purchases under \$500. For any work orders and/or purchase order over \$500, the Executive Director shall obtain TOECRA Approval

3.5 Town Clerk as Secretary. The Town of Eatonville Town Clerk, or designee, shall serve as the Secretary of the TOECRA and as such shall prepare TOECRA agendas, be the custodian of all

books and records of the TOECRA, keep the minutes and a recording of all votes of all TOECRA meetings, send out all notices of meetings, poll Board Members for meeting availability, and shall perform such other duties as may be designated by the TOECRA. The Town Clerk may delegate such duties to one or more individuals as a designee of the TOECRA supervised by the Town Clerk.

3.6 Director of Finance as Treasurer. The Town of Eatonville Director of the Finance Department shall serve as the Treasurer of the TOECRA to keep the financial records of the TOECRA and administer the TOECRA's budget; shall keep full and accurate accounts of receipts and disbursements of the TOECRA; shall have custody of all funds of the TOECRA and shall render such periodic budget reports as requested by the TOECRA; shall assist the TOECRA in the preparation of a proposed annual budget; and shall make and file all financial reports and statements necessary to be made and filed by the TOECRA.

3.7 General Counsel and Special Counsel.

3.7.1 General Counsel. The TOECRA shall appoint and employ legal counsel to serve as General Counsel of the TOECRA. The General Counsel shall be licensed in the practice of law in the State of Florida.

3.7.2 Special Counsel. The Board members may appoint such additional legal counsel as they deem necessary to serve as Special Counsel for the TOECRA. The Special Counsel shall be licensed in the practice of law in the State of Florida.

3.8 Employees, Agents and Consultants. In accordance with Town of Town of Eatonville policies, the Executive Director of the TOECRA, with the approval of the TOECRA, may hire, retain, and engage such employees, agents, consultants, experts, attorneys and specialists, as deemed necessary. Unless otherwise noted, TOECRA employees will be considered to be Town of Eatonville employees. The TOECRA shall have authority to enter into Interlocal Agreements with the Town for any reason deemed necessary by the TOECRA Board for the efficient conduct of the Agency.

ARTICLE 4: MEETINGS

4.1 Regular Meetings. The TOECRA shall hold regular meetings on a day, time and place designated by the TOECRA Board. The Board shall designate a meeting time to discuss and adopt an annual budget prior to the end of the fiscal end pursuant to Chapter 218, Florida Statutes.

4.2 Special Meetings. The Chair, any two (2) Board members, or the Executive Director of the TOECRA may require the calling of a special meeting at a reasonable time and place by requesting the Town Clerk to arrange for and give notice of such special meeting.

4.3 Emergency Meetings. Emergency meetings of the TOECRA may be called at any time and place by the Chair, a majority of the Board members, or the Executive Director by the Town Clerk providing personal or telephonic notice to Board members, specifying the time and place of the emergency meeting and the business to be transacted. No other business shall be considered at

such meeting. Notice of an emergency meeting may be waived in the same manner as notice of a special or regular meeting.

4.4 Notice of Meetings. The Town Clerk will mail or deliver written notice of each regular meeting to Board members at least three (3) days prior to such meeting. Written notice may be in the form of email or calendar invitation. Written notice of any special meeting shall be mailed or delivered at least two (2) days prior to such meeting unless notice of the meeting is waived in writing by all Board members before, at or after the meeting. Unless otherwise stated in these Bylaws, "days" means "working days." The notice of any special meeting shall set forth the purpose of the special meeting and no other business shall be conducted at that meeting unless a waiver of notice is obtained from all Board members. Notice of all special and regular meetings shall be provided to the public, appropriate Town and County officials, and the news media. Notice of emergency meetings shall be provided to the public, appropriate Town and County officials, as is reasonable under the circumstances. Notice of all meetings shall be posted at Eatonville Town Hall.

4.5 Place of Meetings. Unless otherwise noted in the meeting announcement notice, all TOECRA Board meetings (Regular, Special, or Emergency) shall be held in the Town of Eatonville Town Council Chambers, located at 307 West Kennedy Boulevard, Eatonville, FL 32751.

4.6 Quorum and Voting. A majority of the Board members shall constitute a quorum for the purpose of conducting business. When a quorum is present, the TOECRA may act by a vote of a majority of the Board members present, unless otherwise provided by law or these Bylaws. If any meeting cannot be conducted because a quorum is not present, the Board members who are present may adjourn the meeting to a time certain, and notice of such adjourned meeting shall be given to each Board member, unless waived.

4.7 Voting Rights. Each Board member shall be entitled to one vote. Proxy votes and absentee ballots shall not be allowed.

4.8 Recessed and Continued Meetings. Where a meeting has been set and noticed under the provisions of these Bylaws and, during the course of said meeting, it is recessed to a future time and place certain, there shall be no requirements for giving of notice of the time and place of continuation of said meeting other than the announcement thereof at said meeting.

4.9 Rules of Order. All meetings shall be conducted in accordance with the procedures approved and utilized by the Town Council of the Town of Eatonville, provided, however, in the absence of any applicable procedure of the Town Council, the most recent Edition of Robert's Rules of Order, Revised, shall apply.

4.10 Public Participation. All meetings shall be open to the public and all records shall be public records. Citizens will be afforded the opportunity to voice their comments and concerns to the TOECRA Board in accordance with law and within the constraints of time and relevance as determined by the Chair.

4.11 Agendas. The TOECRA Board will normally follow its printed or typed agenda for the order of business at each meeting. The Chair, if there is no objection from the Board members, may alter, including temporarily passing, the order of business on the agenda. If an objection is made

by a member, a motion duly made and passed is required to rearrange the order of business noted on the agenda.

4.12 Conflict of Interest. The members will be governed by the applicable requirements of Section 112.3143, Florida Statutes, as may be amended from time to time.

ARTICLE 5: CONTRACTS

5.1 Execution of Instruments. Contractual instruments of the TOECRA shall be executed by the Chair and attested to by the Secretary. In the absence of the Chair, the Vice Chair may execute such instruments.

5.2 Real Property Acquisition and Disposition. The acquisition, conveyance, and leasing of real property by the TOECRA shall be done in accordance with the same policies and procedures applicable to the acquisition, conveyance, and leasing of real property by the Town of Eatonville.

5.3 Purchasing Procedures. Except as may be required by law or when required by the Board of the TOECRA, the purchasing policies and procedures of the TOECRA shall be the same as the purchasing policies and procedures applicable to the Town of Eatonville with all limits and authorities. All references and authorities in the purchasing policies and procedures applicable to the Town Chief Administrative Officer shall be applicable to the TOECRA Executive Director for the purposes of the foregoing.

ARTICLE 6: FISCAL MATTERS

6.1 Fiscal Year. The fiscal year of the TOECRA shall begin on October 1 and end on September 30 of each year.

6.2 Budget. The Executive Director shall prepare an annual budget and work program for the TOECRA Board's approval for each fiscal year, and such other budgets as the TOECRA Board may determine. The TOECRA shall not expend any funds other than those in the budget or otherwise authorized by the TOECRA Board, provided however, that the Board shall have the power to amend the budget as may from time to time be necessary.

6.3 Accounting Practices. The TOECRA shall comply with applicable Florida law and all regulations of the State Department of Banking and Finance regarding uniform accounting practices and procedures for units of local government.

6.4 Annual Audit. The Executive Director shall arrange for an independent financial audit of the Redevelopment Trust Fund(s), as established in accordance with the provisions of Section 163.387, Florida Statutes, each fiscal year and a report of such audit(s) by an independent certified public accountant in accordance with the provisions of Section 163.387(8), Florida Statutes. The TOECRA shall provide a copy of such report(s) to each taxing authority contributing to the Redevelopment Trust Fund. The annual audit will be performed by the same independent auditor used by the Town for its annual audit or the TOECRA Board may elect to contract with a different independent auditor(s).

6.5 Annual Report. The TOECRA shall file with the Town of Eatonville, on or before March 31 of each year, a report of its activities for the preceding fiscal year in accordance with the provisions of Section 163.356(3)(c), Florida Statutes. At the time of filing this report, the TOECRA shall publish in a newspaper of general circulation in the Town a notice to the effect that such report has been filed with the Town and that the report is available for inspection during business hours in the office of the Town Clerk and/or in the TOECRA's office.

6.6 Bonding of Officers and Employees. The TOECRA may require that any or all Board members and employees be required to post bond for faithful performance of duty. The TOECRA will pay bonding costs for all such bonds it requires. To the extent that the Town requires a bond for its elected officials or employees, the TOECRA shall also require a bond for its members and any employees.

6.7 Maintenance and Disbursement of Funds. All funds of the TOECRA shall be used only for purposes permitted by Chapter 163, Part III, Florida Statutes. Funds shall be distributed only at the direction or with the approval of the TOECRA pursuant to an adopted budget and with appropriate requisitions or purchase orders signed by the Executive Director.

6.8 Supervision of Accounts. The Executive Director and the Treasurer, subject to the direction of the TOECRA, shall have control of and be responsible for the internal supervision and control of the accounts of the TOECRA.

ARTICLE 7: COMMITTEES

7.1 Power to Create. The TOECRA Board may create committees or advisory boards, from time to time, as shall be necessary to carry out the functions, purposes and objectives of the TOECRA, in addition to such committees as may be appointed by the Chair as provided in Section 3.2 herein.

ARTICLE 8: AMENDMENTS

8.1 Amendments. The Bylaws of the TOECRA may be amended at any regular or special meeting by a majority vote of the Board members. No such amendment shall be adopted unless at least two (2) days' written notice thereof has been previously given to the Board members.

ARTICLE 9: INDEMNIFICATION AND INSURANCE

9.1 Indemnification of the TOECRA, its Officers, Members and Employees. Any of the TOECRA, its officers, Board members or other employees may be indemnified or reimbursed by the TOECRA for reasonable expenses (including, but not limited to, attorneys' fees, judgments and payments in settlement) actually incurred in connection with any action, suit or proceeding, civil or criminal, actual or threatened, to which such person shall be made a party by reason of such person being or having been, or by reason of any actual or alleged acts performed or omitted to be performed in connection with such person being or having been a TOECRA member, officer or employee of the TOECRA; provided, however, that no person shall be so indemnified or reimbursed in relation to any matter in such action, suit or proceeding as to which such person shall finally be adjudged to have been guilty of or liable for gross negligence or willful misconduct

or criminal acts in the performance of such persons duties to the TOECRA; and provided further, that no person shall be so indemnified or reimbursed in relation to any matters in such action, suit or proceeding which has been made the subject of a compromise settlement except with the approval of a court of competent jurisdiction, or the TOECRA Board acting by vote of members not parties to the same or substantially the same action, suit or proceeding, constituting a majority of the remaining Board members. The foregoing right of indemnification or reimbursement shall not be exclusive of other rights to which such person, their heirs, executors or administrators may be entitled as a matter of law.

9.2 Insurance. The TOECRA may self-insurance or purchase insurance for the purpose of indemnifying its Board members, officers and employees to the extent that such indemnification is allowed in Section 9.1 herein. The TOECRA may purchase other insurance, including liability and hazard insurance, as it deems necessary and appropriate.

Previously adopted on February 18, 2020, and amended and adopted by the Town of Eatonville Community Redevelopment Agency Board on this ____ day of _____ 2022.

Chairman, Angie Gardner

ATTEST:

Veronica King, Town Clerk

Gregory Jackson, General Counsel



HISTORIC TOWN OF EATONVILLE, FLORIDA

REGULAR CRA MEETING

FEBRUARY 16, 2023 AT 6:30 PM

Cover Sheet

****NOTE**** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)

ITEM TITLE: Approval of RFP for Investigation Establishing Budget Perimeters

COMMUNITY REDEVELOPMENT ACTION:

CRA DECISION	YES	Department: ADMINISTRATION
CONSENT AGENDA		Exhibits: RFP for Investigation
NEW BUSINESS		
ADMINISTRATIVE		
CRA DISCUSSION		

REQUEST: Approval of RFP for Investigation Establishing Budget Perimeters

SUMMARY:

The Town of Eatonville Community Redevelopment Agency (“TOECRA”) is seeking professional legal services from a private law firm or firms to conduct a special investigation related to certain actions taken by or on behalf of TOECRA. Specifically, TOECRA seeks an investigation into the following:

A review of all documentation and/or pertinent information related to the use of TOECRA funds paid to the former TOECRA Executive Director in the amount of \$71,677.69, after the former Executive Director was terminated by the agency for cause. The investigation will include a review of all documentation and other pertinent information related to the specific TOECRA financial transaction to determine, inter alia, the appropriateness of a single signer executing financial instruments on behalf of TOECRA. The investigation will also include a review of all documentation and/or pertinent information related to the TOECRA financial transaction to determine the appropriateness of allowing non-TOECRA Board Members to be listed as signers on the TOECRA accounts with any financial institution.

The board needs to decide how much they are willing to spend for the investigation. Once that is done, the RFP will be submitted to Finance for advertising.

RECOMMENDATION: Staff request for the TOECRA Board to Approve the RFP for Investigation Establishing Budget Perimeters

FISCAL & EFFICIENCY DATA: To be Established by the TOECRA Board

TOWN OF EATONVILLE COMMUNITY REDEVELOPMENT AGENCY
REQUEST FOR PROPOSAL FOR LEGAL SERVICES
TO CONDUCT SPECIAL INVESTIGATION

The Town of Eatonville Community Redevelopment Agency (“TOECRA”) is seeking professional legal services from a private law firm or firms to conduct a special investigation related to certain actions taken by or on behalf of TOECRA. Specifically, TOECRA seeks an investigation into the following:

A review of all documentation and/or pertinent information related to the use of TOECRA funds paid to the former TOECRA Executive Director in the amount of \$71,677.69, after the former Executive Director was terminated by the agency for cause. The investigation will include a review of all documentation and other pertinent information related to the specific TOECRA financial transaction to determine, *inter alia*, the appropriateness of a single signer executing financial instruments on behalf of TOECRA. The investigation will also include a review of all documentation and/or pertinent information related to the TOECRA financial transaction to determine the appropriateness of allowing non-TOECRA Board Members to be listed as signers on the TOECRA accounts with any financial institution.

TOECRA recognizes that the special investigation may result in other related areas being reviewed to complete a thorough investigation. TOECRA is requesting proposals for a possible contract in this context.

Proposals should identify the firm’s experience with similar issues or cases, the individuals within the firm who would be authorized to work on the matter, whether those individuals are members of the Florida Bar, and the firm’s experience with municipal and government matters including procurement policies and employment issues.

Proposals need not include specific proposed rates or fees, as the hourly rate for the special investigation shall be \$_____ per hour and the initial period of the investigation shall last for ninety (90) days. The period needed to complete the special investigation may be extended based on the request of the retained special counsel and TOECRA approval. The proposal should confirm that the retained special counsel shall not incur any expenses related to the investigation without the prior approval of TOECRA or its authorized agent. Finally, the proposal should include the name and contact information for up to three (3) references.

TOECRA will accept proposals through the close of business on _____, 2023, but reserves the right to reject any or all proposals in its absolute discretion. All requests for further information and all proposals should be directed to Nichole Bonds, TOECRA Executive Director, 370 East Kennedy Boulevard, Eatonville, Florida 32751, (407) 960-1361; nbonds@townofeatonville.com.