

CITY OF PAHOKEE



AGENDA

City Commission Special Meeting

Tuesday, February 17, 2026, at 4:00 PM

Pahokee Commission Chambers
360 East Main Street
Pahokee, Florida 33476

CITY COMMISSION:

Mayor Keith W. Babb, Jr.
Vice Mayor Sanquetta Cowan-Williams
Commissioner Isabelle J. McDonald
Commissioner Everett D. McPherson, Sr.
Commissioner James H. Scott

CHARTER OFFICERS:

Tammy Bussey, Interim City Manager
Nylene Clarke, City Clerk
Burnadette Norris-Weeks, P.A., City Attorney

[TENTATIVE: SUBJECT TO REVISION]

AGENDA

A. INVOCATION AND PLEDGE OF ALLEGIANCE

B. ROLL CALL

C. TOPIC

1. RESOLUTION 2026-05 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF PAHOKEE AND ANGELA REYES, LLC FOR THE PROVISION OF FINANCE SERVICES, ACCOUNTING SERVICES AND FOR ASSISTANCE WITH OIG COMPLIANCE RESPONSES, CORRECTIVE ACTION PLANS AND RELATED SERVICES IN AN AMOUNT NOT TO EXCEED \$85,000.00, IN THE CONTRACT FORM ATTACHED HERETO AS EXHIBIT “A”; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

D. PUBLIC COMMENTS

E. ADJOURN

Any citizen of the audience wishing to appear before the City Commission to speak with reference to any agenda or non-agenda item must complete the “Request for Appearance and Comment” form and present completed form to the City Clerk prior to commencement of the meeting.

Should any person seek to appeal any decision made by the City Commission with respect to any matter considered at this meeting, such person will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (Reference: Florida Statutes 286.0105)

In accordance with the provisions of the Americans with Disabilities Act (ADA), this document can be made available in an alternate format upon request. Special accommodations can be provided upon request with three (3) days advance notice of any meeting, by contacting the Office of the City Clerk at 561-924-5534. If hearing impaired, contact Florida Relay at 800-955-8771 (TDD) or 800-955-8770 (Voice), for assistance. (Reference: Florida Statutes 286.26)

RESOLUTION NO. 2026-05

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF PAHOKEE AND ANGELA REYES, LLC FOR THE PROVISION OF FINANCE SERVICES, ACCOUNTING SERVICES AND FOR ASSISTANCE WITH OIG COMPLIANCE RESPONSES, CORRECTIVE ACTION PLANS AND RELATED SERVICES IN AN AMOUNT NOT TO EXCEED \$85,000.00, IN THE CONTRACT FORM ATTACHED HERETO AS EXHIBIT "A"; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City desires to engage a finance professional to support certain finance and accounting services needed for the work of its Finance Department; and

WHEREAS, the Interim City Manager is requesting City Commission approval for a contract with Angela Reyes, LLC to assist the City of Pahokee with certain finance services, accounting services, OIG compliance responses and implementation of corrective actions required by the Palm Beach County Office of Inspector General (OIG) Audit 2025-A-0002 and the Florida Auditor General Operational Audit 2025-195, in a contract form not to exceed \$85,000 for a six month term; and

WHEREAS, the City Commission of the City of Pahokee deems the expenditure of these funds for services to be provided by Angela Reyes, LLC to specifically address finance and accounting support and audit findings flowing from the Palm Beach County Office of Inspector General (OIG) Audit 2025-A-0002 report, and also a Florida Auditor General Operational Audit Report 2025-195 as is in the best interest of the City of Pahokee; and

WHEREAS, the City Commission desires to authorize the execution of the Agreement attached hereto as Exhibit "A "with Angela Reyes, LLC.

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

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. Approval and Authorization. The City Commission of the City of Pahokee hereby authorizes execution of an agreement between the City of Pahokee and Angela Reyes, LLC., for the provision of finance services, accounting services and for assistance

with OIG compliance responses, corrective action plans and related services as described in the agreement attached hereto as Exhibit "A," in an amount not to exceed Eighty-Five Thousand Dollars (\$85,000.00) for a term of six months.

Section 3. Conflict. All resolutions in conflict herewith are hereby and expressly repealed.

Section 4. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 17th day of February 2026.

Keith W. Babb, Jr., Mayor

ATTEST:

Nylene Clarke, CMC, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Mayor Babb	_____ (Yes)	_____ (No)
Vice Mayor Cowan-Williams	_____ (Yes)	_____ (No)
Commissioner McDonald	_____ (Yes)	_____ (No)
Commissioner McPherson	_____ (Yes)	_____ (No)
Commissioner Scott	_____ (Yes)	_____ (No)

EXHIBIT "A"
ANGELA REYES, LLC AGREEMENT
(ATTACHED)

AGREEMENT FOR CONSULTING SERVICES

THIS IS AN AGREEMENT, dated the ___ day of _____, 2026, between:

THE CITY OF PAHOKEE, a Florida municipal corporation,
hereinafter "CITY"

and

ANGELA REYES, LLC
a Florida Limited Liability Company, hereinafter
CONTRACTOR."

WITNESSETH:

In consideration of the mutual terms and conditions, promises, covenants, and payments hereinafter set forth, CITY and CONTRACTOR agree as follows:

ARTICLE 1
PREAMBLE

In order to establish the background, context and form of reference for this Agreement and to generally express the objectives, and intentions, of the respective parties herein, the following statements, representations and explanations shall be accepted as predicates for the undertakings and commitments included within the provisions which follow and may be relied upon by the parties as essential elements of the mutual considerations upon which this Agreement is based.

- 1.1 CITY is in need of a CONTRACTOR to provide Finance and Accounting Consulting Services for the in accordance with the **Scope of Services** set forth in Exhibit "A".
- 1.2 The City of Pahokee considers these services to be "Professional Services" that are unique in nature.
- 1.3 The services to be performed are not intended to replace or assume the responsibilities of a Finance Director for the City of Pahokee.
- 1.4 Following a review of qualifications, the City finds that CONTRACTOR is capable of delivering the services set forth within this Agreement.

ARTICLE 2
SCOPE OF WORK

- 2.1 CONTRACTOR shall furnish all of the materials, tools, supplies, and labor necessary to perform all of the work necessary for described as set forth in Exhibit "A"

hereto.

2.2 CONTRACTOR shall abide by all specifications outlined in Exhibit "A".

2.3 CONTRACTOR hereby represents to CITY, with full knowledge that CITY is relying upon these representations when entering into this Agreement with CONTRACTOR, and that CONTRACTOR has the professional expertise, experience and manpower to perform the services to be provided by CONTRACTOR.

2.3 CONTRACTOR assumes professional and technical responsibility for performance of its services to be provided hereunder in accordance with applicable recognized professional standards and relevant Florida Statutes.

2.4 CONTRACTOR intends to offer for the performance of work pursuant to this Agreement.

ARTICLE 3 COMMENCEMENT OF SERVICES

3.1 The CONTRACTOR shall commence work upon execution of the Agreement and the Agreement shall be effective for six months (no more than 180 days) from the date of Agreement execution.

ARTICLE 4 CONTRACT SUM

4.1 The CITY hereby agrees to pay CONTRACTOR an amount not to exceed Eighty-Five Thousand Dollars (\$85,000.00) for the faithful performance of this Agreement, for work completed as specified by Exhibit "A" and for a term of six months.

4.2 CONTRACTOR shall be solely responsible for and shall provide for the payment of workers compensation insurance coverage and premium, and all other insurance pursuant to Article 5 below, withholding taxes, FICA, pension and profit sharing contributions, retirement contributions, if any, all remunerations; all labor contract compliance, and all other charges, fees, permits and expenses associated with the employment of such personnel provided by CONTRACTOR hereunder. CITY shall bear no responsibility for any such charge, fees, permits or expenses associated with the employment of such personnel by CONTRACTOR.

4.3 Payment to CONTRACTOR for all tasks and charges under this Agreement shall be based on the following conditions:

- A. Disbursements. There are no reimbursable expenses associated with this Agreement.

B. Payment Schedule. Invoices received from CONTRACTOR pursuant to this Agreement will be reviewed by the Interim/ City Manager and paid under the following schedule:

C. Final Invoice. In order for both parties herein to close their books and records, the CONTRACTOR will clearly state "final invoice" on the CONTRACTOR's final bill to the CITY.

4.4 The making and acceptance of the final payment shall constitute a waiver of all claims by the CITY other than those arising from unsettled liens, or from requirements of the specifications. It shall also constitute a waiver of all claims by the CONTRACTOR, except those previously made and still unsettled.

ARTICLE 5 CONTRACTOR'S LIABILITY INSURANCE

5.1 The CONTRACTOR shall not commence work under this contract until it has obtained all insurance required under this paragraph and such insurance has been approved by the CITY nor shall the CONTRACTOR allow any Subcontractor to commence work on his sub-contract until all similar such insurance required of the subcontractor has been obtained and approved.

5.2 Certificates of insurance, reflecting evidence of the required insurance, shall be filed with the CITY prior to the commencement of the work. These Certificates shall contain a provision that coverage afforded under these policies will not be canceled until at least thirty days (30) prior written notice has been given to the CITY. Policies shall be issued by companies authorized to do business under the laws of the State of Florida.

5.3 Financial Ratings must be no less than "A" in the latest edition of "Bests Key Rating Guide", published by A.M. Best Guide.

5.4 Insurance shall be in force until all work required to be performed under the terms of the Contract is satisfactorily completed as evidenced by the formal acceptance by the CITY. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this contract, then in that event, the CONTRACTOR shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the contract and extension thereunder is in effect. The CONTRACTOR shall not continue to work pursuant to this contract unless all required insurance remains in full force and effect.

~~5.5 Comprehensive General Liability insurance to cover bodily injury liability and property damage liability with minimum limits of One Million Dollars (\$1,000,000.00) per occurrences. Exposures to be covered are:~~

- ~~• Premises and Operation~~
- ~~• Products/Completed Operations~~
- ~~• Broad Form Property Damages~~
- ~~• Broad Form Contractual Coverage applicable to this specific Agreement, including any hold harmless and/or indemnification agreement.~~
- ~~• Personal Injury Coverage with Employee and Contractual Exclusions removed, with minimum limits of coverage equal to those required for Bodily Injury Liability and Property Damage Liability.~~

~~Business Automobile Liability with minimum limits of One Million Dollars (\$1,000,000.00) per occurrence combined single limit for Bodily Injury Liability and Property Damage Liability. Coverage must be afforded on a form no more restrictive than the latest edition of the Business Automobile Liability policy, without restrictive endorsements, and must include:~~

- ~~• Owned vehicles~~
- ~~• Hired and Non-Owned Vehicles~~
- ~~• Employers' Non-Ownership.~~

5.6 The CONTRACTOR shall hold the CITY, the City of Pahokee their agents, and employees, harmless on account of claims for damages to persons, property or premises arising out of the operations to complete this Agreement and name the CITY as an additional insured under their policy.

5.7 The CITY reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

ARTICLE 6 PROTECTION OF PROPERTY

6.1 At all times during the performance of this Contract, the CONTRACTOR shall protect the CITY's property and properties adjoining the Project site from all damage whatsoever on account of the work being carried on pursuant to this Agreement.

ARTICLE 7 CONTRACTOR'S INDEMNIFICATION

7.1 The CONTRACTOR agrees to release the CITY from and against any and all liability and responsibility in connection with the above mentioned matters. The CONTRACTOR further agrees not to sue or seek any money or damages from CITY in connection with the above mentioned matters, except in the event that the CITY fails to pay to CONTRACTOR the fees and costs as provided for in Article 4 herein.

7.2 The CONTRACTOR agrees to indemnify and hold harmless the CITY, its trustees, elected and appointed officers, agents, servants and employees, from and against any and all claims, demands, or causes of action of whatsoever kind or nature, and the resulting losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees, sustained by the CITY or any third party arising out of, or by reason of, or resulting from the CONTRACTOR's negligent acts, errors, or omissions.

7.3 If a court of competent jurisdiction holds the CITY liable for certain tortuous acts of its agents, officers, or employees, such liability shall be limited to the extent and limit provided in 768.28, Florida Statutes. This provision shall not be construed as a waiver of any right or defense that the CITY may possess. The CITY specifically reserves all rights as against any and all claims that may be brought.

ARTICLE 8 INDEPENDENT CONTRACTOR

8.1 This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the CONTRACTOR is an independent contractor under this Agreement and not the CITY's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The CONTRACTOR shall retain sole and absolute discretion in the judgment of the manner and means of carrying out the CONTRACTOR's activities and responsibilities hereunder provided. This Agreement shall not be construed as creating any joint employment relationship between the CONTRACTOR and the CITY and the CITY will not be liable for any obligation incurred by CONTRACTOR, including but not limited to unpaid minimum wages and/or overtime premiums.

ARTICLE 9 CONTRACT BOND

9.1 The bond requirements for this Agreement shall be as follows:

NOT APPLICABLE

ARTICLE 10
CHANGES TO SCOPE OF WORK AND ADDITIONAL WORK

10.1 CITY or CONTRACTOR may request changes that would increase, decrease or otherwise modify the Scope of Services/Basic Services to be provided under this Agreement as described in Article 2 of this Agreement. Such changes or additional services must be in accordance with a written amendment, executed by the parties hereto, with the same formality and with equality and dignity prior to any deviation from the terms of this Agreement, including the initiation of any additional or extra work to be approved by the City Commission. Each amendment shall at a minimum include the following information on each project:

PROJECT NAME
PROJECT DESCRIPTION
ESTIMATED PROJECT COST
ESTIMATED COST FOR ADDITION OR CHANGE TO PROJECT CONTRACT
ESTIMATED PROJECT COMPLETION DATE

10.2 In no event will the CONTRACTOR be compensated for any work which has not been described in a separate written agreement executed by the parties hereto.

ARTICLE 11
TERM AND TERMINATION

11.1 This Agreement shall commence upon the effective date of execution.

11.2 This Agreement may be terminated by either party for cause, or the CITY for convenience, upon thirty (30) days written notice by the CITY to CONTRACTOR in which event the CONTRACTOR shall be paid its compensation for services performed to termination date. In the event that the CONTRACTOR abandons this Agreement or causes it to be terminated, he shall indemnify the CITY against any loss pertaining to this termination up to a maximum of the full contracted fee amount. All finished or unfinished documents, data, studies, plans, surveys, and reports prepared by CONTRACTOR shall become the property of CITY and shall be delivered by CONTRACTOR to CITY.

ARTICLE 12
CONTRACT DOCUMENTS

12.1 CONTRACTOR and CITY hereby agree that the following Specification and Contract Documents, which are attached hereto and made a part thereof, are fully incorporated herein and made a part of this Agreement, as if written herein word for word: Exhibit "A".

ARTICLE 13
MISCELLANEOUS

13.1 Legal Representation. It is acknowledged that each party to this Agreement had the opportunity to be represented by counsel in the preparation of this Agreement and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply due to the joint contribution of both parties.

13.2 Assignments. This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by CONTRACTOR without the prior written consent of CITY. For purposes of this Agreement, any change of ownership of CONTRACTOR shall constitute an assignment which requires CITY approval. However, this Agreement shall run to the CITY and its successors and assigns.

13.3 Records. CONTRACTOR shall keep books and records and require any and all subcontractors to keep books and records as may be necessary in order to record complete and correct entries as to personnel hours charged to this engagement, and any expenses for which CONTRACTOR expects to be reimbursed, if applicable. Such books and records will be available at all reasonable times for examination and audit by CITY and shall be kept for a period of three (3) years after the completion of all work to be performed pursuant to this Agreement. Incomplete or incorrect entries in such books and records will be grounds for disallowance by CITY of any fees or expenses based upon such entries.

CITY is a public agency subject to Chapter 119, Florida Statutes. To the extent CONTRACTOR is acting on behalf of CITY pursuant to Section 119.0701, Florida Statutes, CONTRACTOR shall:

- a. Keep and maintain public records that ordinarily and necessarily would be required to be kept and maintained by CITY were CITY performing the services under this agreement;
- b. Provide the public with access to such public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed that provided in Chapter 119, Florida Statutes, or as otherwise provided by law;
- c. Ensure that public records that are exempt or that are confidential and exempt from public record requirements are not disclosed except as authorized by law; and
- d. Meet all requirements for retaining public records and transfer to CITY, at no cost, all public records in possession of the CONTRACTOR upon termination of this Agreement and destroy any duplicate public records that are exempt or confidential and exempt. All records stored electronically must be provided to the CITY.

13.4 Ownership of Documents. Reports, surveys, plans, financial documents, studies and other data provided in connection with this Agreement are and shall remain the property of CITY.

13.5 No Contingent Fees. CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for CONTRACTOR, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, the CITY shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

13.6 Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, the CONTRACTOR and the CITY designate the following as the respective places for giving of notice:

CITY: Tammy Bussey, Interim City Manager or Successor City Manager
City of Pahokee
207 Begonia Drive
Pahokee, FL 33467

Copy To: Burnadette Norris-Weeks, City Attorney
Burnadette Norris-Weeks, P.A.
401 North Avenue of the Arts
Fort Lauderdale, Florida 33311

Contractor: Angela Reyes
101 Monroe Udell Street #109
Dania Beach, Fl 33004

13.7 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

13.8 Exhibits. Each Exhibit referred to in this Agreement forms an essential part of this Agreement. The exhibits if not physically attached should be treated as part of this

Agreement and are incorporated herein by reference.

13.9 Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

13.10 Severability. If any provision of this Agreement or application thereof to any person or situation shall, to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

13.11 Governing Law. This Agreement shall be governed by the laws of the State of Florida with venue lying in Palm Beach County, Florida.

13.12 Disputes. Any claim, objection, or dispute arising out of the terms of this Agreement shall be litigated in the Fifteenth Judicial Circuit Court in and for Palm Beach County, Florida.

13.13 Attorney's Fees. To the extent authorized by law, in the event that either party brings suit for enforcement of this Agreement, the prevailing party shall be entitled to attorney's fees and court costs in addition to any other remedy afforded by law.

13.14 Extent of Agreement. This Agreement together with Contract Documents, attached as an Exhibit hereto, as amended herein above represents the entire and integrated agreement between the CITY and the CONTRACTOR and supersedes all prior negotiations, representations or agreements, either written or oral.

13.15 Waiver. Failure of the CITY to insist upon strict performance of any provision or condition of this Agreement, or to execute any right therein contained, shall not be construed as a waiver or relinquishment for the future of any such provision, condition, or right, but the same shall remain in full force and effect.

13.16 E-Verify. In accordance with Florida Statutes §448.095, the Contractor, prior to commencement of services or payment by the City, will provide to the City proof of participation/enrollment in the E-Verify system of the Department of Homeland Security. Evidence of participation/enrollment will be a printout of the Company's "Company Profile" page from the E-verify system. Failure to be continually enrolled and participating in the E-Verify program will be a breach of contract which will be grounds for immediate termination of the contract by the City. The Contractor will not hire any employee who has not been vetted through E-Verify. The Contractor may not subcontract any work for the City to any subcontractor that has not provided an affidavit stating that the subcontractor does not employ, contract with or subcontract with an unauthorized alien.

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first written above.

CITY OF PAHOKEE

BY: _____
Keith W. Babb, Jr., Mayor

ATTEST:

Nylene Clarke, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

Burnadette Norris-Weeks, P.A., City Attorney

CONTRACTOR

WITNESSES:

BY: _____
Angela Reyes
101 Monroe Udell Street #109
Dania Beach, Fl 33004

ATTEST:

SECRETARY

STATE OF FLORIDA)
COUNTY OF PALM BEACH) SS:

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared _____ as _____, of _____ a Florida corporation, and acknowledged executed the foregoing Agreement as the proper official of _____, for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in
the State and County aforesaid on this __ day of _____, 2026

NOTARY PUBLIC

My Commission Expires:

EXHIBIT "A"
SCOPE OF SERVICE

Finance & Budget Support

- Assist the City Manager and Finance Department with the completion of the FY 2024–2025 Budget Book for submission
- Provide technical support to staff in preparation of budget reports, TRIM notices, and required State reporting
- Assist departments with budget questions, projections, and amendments in coordination with Finance leadership
- Provide support in the development of the FY 2026 proposed budget under the direction of the City Manager and Finance Director
- Provide supplemental analytical support regarding revenues, expenditures, and financial trends
- Assist Finance staff in the preparation of schedules and documentation requested by external auditors
- Provide technical guidance related to audit preparation and corrective action implementation
- Assist with reconciliation support and financial reporting as requested by management
- Provide supplemental monthly financial reporting analysis for executive review
Procurement & Policy
- Provide advisory support in development and updating of procurement policies and internal controls
- Assist management in evaluating current purchasing procedures for compliance with State statutes
- Provide recommendations for improved documentation and workflow practices
- Support implementation of approved policies as directed by City leadership

OIG & Compliance Response

- Assist City Manager and Finance Director with preparation and coordination of responses to OIG and Auditor General findings
- Support the development of corrective action plans
- Provide implementation support to bring identified processes into compliance
- Assist in establishing tracking mechanisms to prevent repeat findings

As to the OIG Compliance Response, Contractor shall provide the additional following services:

A) Palm Beach County Office of Inspector General (OIG) Audit 2025-A-0002

Contractor shall provide the following Services as to the Palm Beach County OIG Audit 2025-A-0002 findings and recommendations:

- 1) Provide update to the Purchasing Policy to include:**
 - (a) To establish the process for expediting purchases and/or vendor payments.
 - (b) To align with the Purchasing Ordinance related to emergency purchases.
 - (c) To align with the Charter's contract/agreement execution requirements.
 - (d) To align with Section 218.74(1), F.S. related to marking the date of receipt on payment requests and invoices.
 - (e) To establish the acceptable payment method(s) when purchasing capital assets and IT equipment.
 - (f) To align with the final implemented Capital Asset Policy related to capitalization thresholds and useful life.
 - (g) To establish the acceptable payment method(s) for making small purchases.
 - (h) To establish specific criteria for processing purchases using vendor code 999999 or any other generic vendor code.
- 2) Provide update the Travel Policy and related forms, where applicable:**
 - (a) To align with Section 112.061(7)(d), F.S. related to the current mileage allowance rate.
 - (b) To replace the term "employee(s)" with "traveler(s)" to encompass all authorized individuals who may incur travel-related expenses for the benefit of the City.
 - (c) To require that the City Manager submit Travel Request forms for approval by the Mayor or a City Commissioner and update the Travel Policy to reflect the Mayor or a City Commissioner as the designated reviewer.
 - (d) To establish a review and oversight process for the City Commissioners' travel and related expenditures.

(e) To establish requirements for the use of rental vehicles including, but not limited to:

- i. Type of vehicle (economy, standard, etc.);
- ii. Rental agency;
- iii. Legal requirements (valid driver's license, insurance);
- iv. Insurance requirements; and
- v. Prohibited add-ons or other charges.

(f) To include a signature line for the Finance Director to document review of the Travel Request and Travel Log forms.

3) The provide update the Personnel Rules & Regulations to align with its Travel Policy related to travel meal per diem rates, as applicable.

4) Perform a physical inventory of all vehicles and in addition to the unit number, department, description and VIN fields currently in the vehicle listing, include at a minimum:

- (a) Acquisition Date;
- (b) Purchase price or cost;
- (c) Custodian of asset;
- (d) Useful life;
- (e) Depreciation Method;
- (f) Accumulated Depreciation; and
- (g) Condition.

4) Provide a written capital asset policy establishing requirements related to:

- (a) Capitalization thresholds and useful life;
- (b) Depreciation methods;
- (c) Type of acquisition (purchase, donation);
- (d) Asset valuation (initial costs, freight, etc.);
- (e) Asset tagging procedures; and
- (f) Custodian and inventory requirements.

5) Provide a written process for recording, tracking, safeguarding, and disposing of its IT equipment.

6) Provide a written process for collecting City property from the City Manager, City Clerk, and elected officials upon separation from the City.

7) Provide a written process for updating and maintaining the vendor master file, including but not limited to:

- (a) Establishing requirements for adding and editing vendor records, including vendor code 999999 or any other generic vendor code.
- (b) Ensuring newly created vendor records are reviewed for relevance, accuracy and completeness by the Finance Director 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.

- (8) Provide a written process for issuing payments to employees and officials that:
 - (a) Distinguishes between non-taxable items such as reimbursements and refunds and taxable items such as bonuses, awards, and tuition.
 - (b) Establishes specific criteria for processing payments using vendor code 999999 or any other generic vendor code;
- 9) Provide training services to all employees, contractors, and officials on the requirements and their responsibilities of the findings and confirm in writing a form for the acknowledgment of that understanding with respect to the City Charter, the Purchasing Ordinance, and the updated and newly implemented City policies, including but not limited to the Purchasing Policy, Credit Card Policy, and Travel Policy.
- 10) Develop written IT policies and procedures to ensure consistency of operations that provide guidance, at a minimum, for how to:
 - (a) Assign and remove user rights and include a reasonable time for completion,
 - (b) Authorize user access,
 - (c) Limit system access requiring unique user IDs and passwords, and
 - (d) Provide for user change management (new and terminated employees).

B. FLORIDA AUDITOR GENERAL OPERATIONAL AUDIT 2025-195

Contractor shall provide the following Services as to the Florida Auditor General Operational Audit 2025-195:

- 1) Contractor shall create policies and procedures for completion of grant deliverables, expenditure of grant moneys only as specified in the grant agreement Scope of Work, maintenance of grant-required documentation, and proper accounting for grant-funded property.
- 2) Provide policies and procedures to properly maintain and monitor leased sovereign submerged lands and the structures and equipment thereon.
- 3) Provide policies and procedures that adequately monitor compliance of the marina restaurant sublease terms and did not take appropriate actions when the restaurant closed.
- 4) Provide training services to address findings as necessary.