

ROBERTA M. CORREA
MAYOR - COMMISSIONER

ANNIE H. DAVIS
COMMISSIONER

JUSTIN R. CAMPBELL, SR.
COMMISSIONER

WILL JONES
COMMISSIONER

RUFUS J. BOROM
COMMISSIONER



JASON L. SHAW, SR
ACTING CITY MANAGER
CHIEF, POLICE DEPT.

JANE WEST, ESQ.
CITY ATTORNEY

KAREN HAYES, MMC, FCPC
CITY CLERK

CHRIS TAYLOR
CHIEF, FIRE DEPT

CHANTEL PIERRE, CPA
FINANCE DIRECTOR

AGENDA
CITY COMMISSION MEETING
May 21, 2026 at 9:30 AM

1. CALL TO ORDER

- a. Invocation
- b. Pledge of Allegiance
- c. Roll Call

2. PUBLIC COMMENTS

- a. **Public Comments** - (Speakers limited to three minutes - no action taken on items)
- b. **Commission and Staff Response**

3. REGULAR BUSINESS

- a. 9:30 a.m. Interview with Cynthia Curry
- b. 11:00 a.m. Interview with Andrew Hyatt
- c. 12:30 p.m. Interview with James Gleason
- d. Discussion Interim City Manager
- e. Authorization to approve additional service expenses associated with the financial audit.

4. COMMISSIONER COMMENTS

5. ADJOURN

Upcoming Events	Board Vacancies Board of Zoning Appeals - 3 vacancies
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Cynthia W. Curry

625 SE 15th Street
Gainesville, FL 32641
305-613-5318
Cynwcurry@aol.com

PROFESSIONAL EXPERIENCE

City Manager

City of Gainesville

November 2021 – November 2025

Served as the administrative head of Gainesville's general government, overseeing all non-charter departments; enforced city laws and policies, acted as purchasing agent, prepared and managed the city's budget, and executed duties assigned by the City Commission.

Consultant

The Everglades Foundation, Inc.

April 2021 – November 2021

Contracted to serve in the role of Diversity Officer working with the CEO and Board Chair to address diversity at the staff, board and program levels, and forge relationships with community partners and establish program linkages that align with the organization's strategic plan.

Consultant

(City of Gainesville City Manager's Office)

August 2020 – October 2020

Contracted to conduct research and work with staff to develop an Adult Pre-Arrest Civil Citation Program

Florida Memorial University

April 2013 – May 24, 2019

Division of Finance and Administration – Executive Vice President

Served as Vice President of Finance and Administration/CFO for the University responsible for providing leadership and managing the divisions of human resources/personnel; facilities planning, design and operations; purchasing and central support services; accounting; campus security; auxiliary services; budget development and planning; special events coordination; information management technology and student affairs.

Orlando Housing Authority

January 2011 – March 2013

Special Assistant to Executive Director

Served as Section 3 Program Director for the Orlando Housing Authority and prepared the Program for its scheduled HUD management program review; developed community outreach programming in the form of conferences, workshops and focus group sessions on community and economic development opportunities with community partners, and researched and developed major grant applications in collaboration with community partners.

Miami-Dade County, Executive Office
Senior Advisor

February 2006 – February 2010

Charged with the responsibility of providing leadership for the development and implementation of county housing and economic development strategy, prepared a housing programs assessment/plan,

and served as interim Public Housing Director. Provided leadership and oversight for the Career Source South Florida/Workforce Development Program, the Finance Department, the Property Appraiser's

Office, the Department of Housing and Community Development, Office of Economic Development Coordination, Miami-Dade Public Housing Agency, the Homeless Trust, Urban Revitalization Task Force, Housing Finance Authority, and International Trade Consortium.

***CWC & Associates, Inc.,
President / CEO***

December 1998 – December 2005

Provided a cross-section of services to for profit and non-profit business enterprises, state and local agencies in the areas of budget and financial analysis, business development; community outreach; human resources management and training; government management; marketing/promotions, and event planning.

- Assisted in the preparation of the federal application for the Miami-Dade Empowerment Zone Program and implemented the winning application generating over \$100,000,000 in federal grants and incentives into designated neighborhoods in Miami-Dade County.
- Provided DBE and small business development workshops and community awareness events for the State of Florida Department of Transportation projects in the Miami-Dade community.
- Served as interim city manager for the newly formed City of Miami Gardens, FL hiring and managing staff, developing policies and procedures, working with the newly elected city commissioners, and working with the community to understand city programs and services.
- Developed the organizational framework and infrastructure for the Carrie P. Meek Foundation, and organized and implemented the first major fundraiser raising over \$300,000 for the Foundation.
- Served as a program analyst with the John Brown Company, a consultant with Miami Dade Aviation Department (MDAD) which analyzed the economic impact of the airport studying statistics around passenger and cargo traffic, and the planning around the rental car center at MDAD.
- Served as Principal in Charge and Lead Project Manager responsible for small business participation, contracting and compliance for American Airlines/MDAD North Terminal Development (NTD) Program. More specifically, the listing below captures the engagement of CWC.
 - Monitored contracts for regulatory compliance with prescribed Small Business and Disadvantaged Enterprise Program participation goals
 - Monitored contractors for compliance with their applicable wages; e.g. Davis Bacon and Miami-Dade County Responsible Wages and Benefits Ordinance
 - Tracked and reported contract compliance requirements
 - Produced management Program's Monthly Utilization Reports
 - Informed MDAD and contractors of potential contract compliance issues for early resolution

- Provided guidance and assisted MDAD Minority Affairs and Miami-Dade County Small Business Development with pre-bid conferences, goal recommendations, compliance reviews, substitutions requests, wage analysis and wage related and payment issues complaints, monitored contractors goal make-ups, recommended change orders goal applicability or exemption, provided contract CSBE/SBE/DBE compliance status for all items; e.g. change orders, ratification, presented to the Miami-Dade Board of County Commissioners
- Provided technical assistance to CSBE/SBE/DBE contractors
- Supported litigation, claims and public records requests by researching, retrieving and compiling Program records for the Miami-Dade County Attorney's Office, the MIA-NTD claims consultant and Miami-Dade Aviation Department Risk Management Office
- Prepared management reports on Small Business/Minority/Disadvantaged participation and utilization for distribution to governmental agencies and MDAD website
- Made recommendations to governmental agencies regarding the contract utilization impact of change order for Small Business/Minority/Disadvantaged participants
- Ensured adherence to the Prompt Payment provisions prescribed for Small Business and Disadvantaged contractors
- Evaluated, recommended, coordinated and managed CSBE/DBE contractors' payment and contract issues
- Managed and directed operations of the MIA-NTD Records Management system
- Planned and developed content, organized logistics and implemented all CSBE/SBE/DBE educational workshops/seminars and community outreach events associated with the MD-NTD Program

Florida International University

August 1995 - December 1998

Division of Business & Finance - Senior Vice President

As Senior Vice President for Business and Finance and Chief Financial Officer, provided direct assistance and support to the President of the University, responsible for leading and managing divisions of human resources; facilities planning, design and operations; purchasing and central support services; accounting; campus security; environmental health and safety; traffic; parking; auxiliary services; budget development and planning. Direct reports included an Associate Vice President, an Assistant Vice President, ten Directors and administrative support staff. Served as the liaison with the Florida Board of Regents for all administrative matters, served on the University Foundation, President's Executive Council, University Administrative Council, and the Board of Regent's Council on Administrative and Financial Affairs.

Miami-Dade County

June 1988 – August 1995

Office of the County Manager - Assistant County Manager

Through delegated authority from the County Manager, provided direct assistance and support to the County Manager in upholding fiduciary responsibilities to the Board of County Commissioners and to the public; administered the policies and programs of Metropolitan Dade County government, a multi-cultural, general-purpose government, serving 2,000,000 residents. Provided management direction and oversight to the following departments / agencies:

- Department of General Services Administration - Provided central support services, including fleet, procurement, materials and insurance management necessary for the proper operation of County government
- Department of Business and Economic Development - Provided direction and coordination of technical assistance to minority and small businesses, and insured compliance with race/gender conscious measures, and the Responsible Wages and Benefits Ordinance
- Department of Development and Facilities Management - Provided necessary central support services in the areas of facilities management, design, construction and maintenance, real estate acquisition, and lease negotiation and management
- Office of Contract Coordination - Provided direction in the collection, automation and dissemination of information regarding capital/construction projects, including the selection of architecture and engineering consultants for professional services
- Office of Community Development - Administered the federal Community Development Block Grant (CDBG) and Home Partnership Investment programs to improve neighborhoods and affordable housing stock
- Special Housing programs - Provided programs that improve the availability and condition of privately- owned low and moderate-income housing in Miami-Dade County (Moderate Rehabilitation, Housing Rental Assistance, Surtax Home ownership)
- Independent Review Panel - Provided a process to accept and resolve complaints against Metro-Dade County agencies and/or employees

Other Major Assignments:

- Provided assistance to Miami-Dade Board of County Commissioners as needed
- Served as the County Manager's liaison for Government Operations Committee. Served as staff liaison for the Internal Management & Charter Review Committee, and the Community & Economic Development and Agriculture Committee of the Board of County Commissioners
- Served as the South Dade Hurricane Recovery Administrator - Project: C.H.A.R.T. (Coordinated Hurricane Andrew Recovery Team) working with administrators from HUD, FEMA, and the State of Florida to coordinate and accelerate the long-term recovery process of cleaning up and rebuilding South Dade
- Developed and directed an emergency construction program to expedite the critical repair and clean-up of County facilities after Hurricane Andrew
- Developed a permitting assistance program to assist the Beacon Council with potential businesses to expedite critical permitting requirements for projects that could have a significant impact on the local economy
- Directed the planning and development of the Economic Recovery Strategies and the South Dade Neighborhood Development Plan. These planning documents provided a basis for the expenditure of disaster relief funding from the state and federal government
- Served as a working member of the Homestead Air Force Base Re-Use and Economic Redevelopment Plan Steering Committee, and served as the liaison on behalf of Metro-Dade with representatives of the Department of Defense
- Participated in the preparation of application for national competition to the Department of Labor which ultimately resulted in the designation of Homestead Air Force Base as a site for one of nine Job Corps Centers

- Provided direction and oversight in the development and implementation of minority and small business programs
- Co-Chair (1992-1994), provided guidance and oversight for the *Annual Business Assistance Expo*, with over 5,000 attendees visiting exhibits and attending workshops on topics such as international trade and export opportunities, small and minority business development, financing, government procurements, and recruitment/training

Miami-Dade County, Office of the County Manager February 1987 – June 1988
Executive Assistant to the Deputy County Manager, and Interim County Manager

- Provided direct assistance to the Deputy County Manager and interim County Manager in administering the policies and programs of Metropolitan Dade County government
- Provided administrative coordination for the Metro-Dade legislative package (state and federal) and monitored the progress of the package during the legislative session
- By appointment of the County Manager, served on several special project management teams
(1) Personnel Placement (Pipeline) Committee - responsible for overseeing the placement process for employees impacted by adverse budget decisions
(2) Housing and Urban Development Special Project Team - responsible for implementing a comprehensive inspection and repair program for 12,100 HUD units, with specific responsibility for administrative and fiscal aspects of the project (procurement, information systems, and budget)

Miami-Dade County, Office of Management and Budget August 1978 - January 1987
Assistant Director (April 1985 - January 1987)

As Assistant Director for the Office of Management and Budget, supervised budget and management staff; coordinated with all County departments and agencies for the planning and development of departmental operating budgets, reviewed and monitored County department matrix goals and objectives and evaluated performance through the year. Coordinated the County's Management Trainee Program.

Budget Coordinator (July 1983 - March 1985)

- Responsible for the preparation, format and publication of the Dade County Proposed Operating Budget. Estimated all revenues and expenditures for the General Fund
- Responsible for the monitoring and review process of the operating budget with direct supervision of seven budget analysts
- Responsible for assuring budget process met requirements of Florida Statutes (TRIM Bill) and local government half-cent sales tax legislation
- Responsible for assuring compliance with budgetary requirements for Federal Revenue Sharing
- Responsible for the analysis and on-going review of the budgets for various County agencies, including Judicial Administration and Clerk of the Courts
- Responsible for oversight of general government expenditures budgeted at over \$200 million

Budget Analyst (August 1978 - June 1983)

Responsible for analysis, and on-going review of budgets for Human Resources, Environmental Resources Management, Fire and Rescue, Traffic and Transportation Administration, Parks and Recreation, Industrial Development Authority, Community and Economic Development, the Miami-Dade Criminal Justice Council, and the Metro-Dade Police Department

**Metropolitan Dade County, Office of the County Manager
Manager's Management Trainee Program - Management Trainee**

October 1977 - July 1978

- Responsible for conducting a park study on the Miami Lakes Special Taxing District for use in unit cost analysis and use in the preparation of the Parks and Recreation Department budget
- Developed a format by which to monitor the recovery of indirect costs by the Office of Management and Budget
- Assisted in the preparation of departmental budgets; formulated resolutions, coordinated Community Development neighborhood forums; monitored performance of departments with Community Development Block Grants

EDUCATION

August 1978 - University of Miami Graduate School, Coral Gables, Florida

Master of Arts Degree - Politics and Public Affairs

May 1977 - University of Miami, Coral Gables, Florida

Bachelor of Arts Degree - Politics & Public Affairs

Mortar Board Honor Society; Pi Sigma Alpha Political Science Honor Society

November 1983 - National Academy of Public Administration, Leesburg, Virginia

Course work - The Intergovernmental Challenge

November 1981- National Judicial College, University of Nevada at Reno

Certificate Program in Court Management - Managing Delay

December 1979 - Certificate Program, Price Waterhouse and Company

Productivity Improvement Techniques

SPECIAL APPOINTMENTS

December 1996 - June 1998 - Gubernatorial Appointment

Member and Vice Chairperson of the Governor's Emergency Financial Oversight Board to oversee the fiscal affairs of the City of Miami; and Chair of the Estimating Conference Committee.

May 1998 - October 1998 – Miami-Dade County Mayoral Appointment

Project Director for Empowerment Zone - Round II - Application Development

Provided lead coordination for the development of the successful application for Federal Empowerment Zone designation.

AWARDS & RECOGNITION

- Fierce Award, City of Gainesville/Alachua County Women in Leadership, 2024
- President's Award for Distinguished Service, Florida International University, 1999
- Woman of Impact Award, Miami-Dade County – 1999
- Rev. Dr. Martin Luther King Service Award, Florida International University – 1999
- Award for Outstanding Achievement and Service to the Community, Latin Builders Association, 1999
- Miami-Dade's Superstars Award - honoring Miami-Dade's most successful and influential corporate, business, and community leaders for their personal and professional contributions to the South Florida Community, Cystic Fibrosis Foundation – 1998
- Recognition for Accomplishments and Commitment for the Betterment of all People
- Broward County, 100 Black Men of Broward County, Inc. – 1998
- Award for Outstanding Contribution and Service, The Black Business Association – 1998
- Certificate of Appreciation for work in Small Business Development, Greater Miami Chamber of Commerce – 1998
- Recognition for Outstanding Achievement in Business and Finance, Delta Sigma Theta Sorority, Miami Alumni Chapter – 1998
- Clean Sweep Award, Faculty Senate, Florida International University – 1997
- Mary McLeod Bethune Award, Recognition for Civic Involvement – 1997
- BEA Service to Community Award, FIU Black Employees Association – 1997
- Certificate of Appreciation for Dedication to Women in Leadership, Florida Institute of Government at FIU – 1997
- Award for Service and Dedication to the FIU Student Body and to the Student Government, FIU Student Government Council – 1997
- Service Award for Support of Access Issues for Students and Employees with Disabilities, FIU Disabled Students Association and the University Access and Equity Committee – 1997
- Pioneer Award, In the Company of Women – 1997
- Certificate of Award for Outstanding Service in the Area of Affirmative Action and Equal Opportunity Florida International University – 1996
- National Public Service Leadership Award Recipient - National Forum for Black Public Administrators, 1995
- Up and Comers Award - Outstanding Achievement in Government - 1990 (Presented by the South Florida Business Journal and Price Waterhouse)

- Award of Achievement, The Family Christian Association of America, Inc. – 1989
- Certificate of Award for Outstanding Accomplishments in Public Administration – 1988
- Outstanding Chapter Service Award (National Forum for Black Public Administrators South Florida Chapter (NFBPA-SFC) – 1987
- Young Professional Administrator of the Year, American Society of Public Administration - 1984

CIVIC AND COMMUNITY ASSOCIATIONS

- Florida Memorial University Foundation (Secretary/Treasurer)
- Former Member, Orange Bowl Committee
- Member, Alpha Kappa Alpha Sorority, Inc.
- Member, Board of Directors, National Association for the Advancement of Colored People (NAACP), Miami-Dade Branch
- Past Board Service includes: United Way of Miami-Dade County, Miami Foundation (Treasurer)

REFERENCES

Mr. George Burgess
Former County Manager
Miami-Dade County
305-588-877

Mrs. Alina Tejeda Hudak
Former City Manager
Miami Beach, FL
786-255-5761

Harvey Ward
Mayor
City of Gainesville, FL
352-214-4233

ANDREW E. HYATT

12311 Kensington Lakes Drive #1804
Jacksonville, Florida 32246
Telephone: 904.609.6477
Email: aehyatt59@gmail.com

OBJECTIVE

**Developing, Managing & Monitoring Programs That Move Initiatives Forward for
Government & Non-Profit Organizations**

CAREER PROFILE

Track record of accomplishments during 20-year career in government and non-profit. Sharp understanding of government budget management/accounting, government procurement and contract management, and public policy. Proactive professional, effective in communicating and building relationships with all intermediaries – government officials, corporations, interest groups, citizens, colleagues, staff, and management. Politically sensitive practitioner of principal-centered leadership and strong proponent of an empowerment management style. Master of Public Administration.

Core Competencies

- Crisis Management
- Budgeting & Financial Oversight
- Strategic Planning & Goal Setting
- Policy & Procedure Development
- Government Relations (Federal, State & Local)
- Grant Development & Funding
- Reports, Position Papers & Publications
- Legislative Affairs
- Human Resource Management
- Employee Hiring, Training & Mentoring

GOVERNMENT EXPERIENCE

Town Manager
TOWN OF FORT MYERS BEACH
2931 Oak Street
Fort Myers Beach, Florida 33931
Supervisor: Town Council (239.765.0202)

May 2023 to May 2025
50 hours per week

Chief Administrative Officer in charge of managing a full-service beachfront municipality. which had been devastated by a category 4 hurricane (Ian) in September 2022. I have been tasked with securing funding to rebuild the entire community (over 90% of the structures in Fort Myers Beach were damaged by the hurricane which included storm surge of nearly 15 feet island wide. Also, responsible for the day-to-day town-wide operations with a permanent population of approximately 4,000 and a seasonal (November to March) population of approximately 60,000 with 80 employees, operating budget of \$27,584,704 and 13 funds totaling \$23,951,442. Preparation of a balanced budget coordination of a business and strategic plan Review and update policies and procedures as needed. Interact and build partnerships with local/state/federal officials.

- Led recovery efforts from Hurricane Ian
- Led Crisis Management Team during 4 hurricanes (Idalia, Debby, Helene, Milton)
- Prepared a comprehensive budget for FY24
- Successful Audit for FY23 with no findings
- Implemented changes and upgrades to town permitting considering a record number of permit applications
- Replaced damaged little league working with Major League Baseball
- Awarded contract for renovation of damaged Rec Center
- Obtained over \$21 million in FDEM funding for various projects townwide
- Awarded \$8 million in State Appropriations for the purchase of a new town hall (FY24)
- Awarded \$7.6 million in State Appropriations in revenue replacement (FY24)
- Awarded \$13.87 million in HUD CDBG-DR funding for 3 projects (FY24)

**Town Manager
TOWN OF SURFSIDE**

9293 Harding Avenue
Surfside, Florida 33154
Supervisor: Town Commission (305.861.4863)

NOV 2020 to DEC 2022
50 hours per week

Chief Administrative Officer in charge of managing a full-service beachfront municipality. Responsible for the day-to day town-wide operations with a permanent population of approximately 5,900 with 133 employees (109 FTE), operating budget of \$16.4 million and eleven (11) separate funds totaling over \$13.4 million. Prepare budget and business plan for coordination of policy development, planning and implementation of Town goals and objectives; policies and procedures for providing Town services; management and analysis of programs and services. Represented the Town to business organizations, civic associations, developers, other governmental entities and the public. Develop programs for grant applications and provide policy recommendations to the Town Commission. Interact and build partnerships with local/state/federal elected officials and maintain involvement in government.

Accomplishments

- Led our Crisis Management Team during the Champlain Towers South building collapse in Surfside - 2021
- Review and update all job descriptions
- Implemented changes and upgrades to the Building Department, which include hiring a certified Building Official, redesign of the front office to make it more customer friendly
- Successful in obtaining funding in the amount of \$2,000,000 for the Abbott Avenue drainage project – 2021
- New General Engineering Consultants (GEC) and continuing service agreements. Eight (8) engineering firms were procured via RFQ and continuing service agreements were negotiated and approved by the Commission,
- 96th Street Park Project, conducted Two (2) virtual public outreach meetings, an in-person event and two (2) surveys completed or in-progress. The Design Team has analyzed the community feedback and has prepared the Schematic Design for the project
- Undergrounding Utilities Contracted with a consultant to manage the \$37 million process. Worked with FPL, AT&T, Atlantic Broadband, Hot Wire for location of their service line underground

NON-PROFIT EXPERIENCE**Texas State Director
K9s FOR WARRIORS**

4710 State Highway151
San Antonio, Texas 78227
Supervisor: Patty Dodson – Chief of Staff (904.686.1956)

JUN 2019 to MAR 2020
50 Hours per week

Plan and coordinate all development and community engagement activities. Develop and grow community relationships with donors, volunteers, community organizations or representatives. Build relationships with community stakeholders to advance the mission. Coordinate with the Development team by, researching funding opportunities, compiling donor information and assisting with grant writing and applications to gain sponsorship and donations and managing volunteers. Oversee Kennel Operations Manager and staff (including hiring full and part time kennel assistants). Participate in special projects and take on additional tasks as requested. Maintain good communication with kennel staff and management. Maintain good working relationships with all kennel and organization employees.

GOVERNMENT EXPERIENCE**City Manager
CITY OF NEPTUNE BEACH**

116 First Street
Neptune Beach, Florida 32266
Supervisor: City Council (904.270.2400)

JUL 2015 to JUN 2019
50 hours per week

Chief Administrative Officer in charge of managing a full-service beachfront municipality. Responsible for the day-to day city-wide operations with a permanent population of approximately 7,200 with 75 employees, operating budget of \$5.3 million and fifteen (15) separate funds totaling over \$12 million. Prepare budget and business plan for coordination of policy development, planning and implementation of City goals and objectives; policies and procedures for providing City

services; management and analysis of programs and services. Represented the City to business organizations, civic associations, developers, other governmental entities and the public. Develop programs for grant applications and provide policy recommendations to the City Council. Interact and build partnerships with local/state/federal elected officials and maintain involvement in government, outside group, and private industry discussions on issues involving the City.

Accomplishments

- Successful in saving dollars by utilizing staff for projects like installing new sidewalks, parking spaces without going through the RFP process
- Restructured top tier of Police Department
- Successfully negotiated the Bargaining Agreements with the FOP and Local 630 Employee Union.
- Developed a plan to create additional parking spaces in the Town Center
- Negotiated a new Solid Waste contract with Waste Pro
- Restructured organizational chart to include Deputy City Manager, Deputy Director, Commanders without adding additional positions
- Prepare five (5) year strategic plan
- Developed Park Master Plan
- Completed construction on a community building
- Successful in several grants for the park and infrastructure.
- Developed Goals, Objectives and Performance Measures for each department to better track the progress of the departments and to assist in the evaluation of each employee.
- Resolved Tipping Fee issue with the City of Jacksonville, along with the City Attorney
- Established a format for evaluating each employee annually to include performance measures. Annual evaluations take place September
- Developed the following policies: Whistleblower, Compensatory Time, Internal Control, Cell Phone, Ethics, Take Home Vehicle, Computer/Internet Use, Cell Phone Use, Merit Increase, Social Media, Tobacco Use
- Worked with staff in preparation of and clean up of Hurricane Matthew and Hurricane Irma

City Manager CITY OF EAST RIDGE

1517 Tombras Avenue
East Ridge, Tennessee 37412
Supervisor: City Council (423.867.7711)

OCT 2013 to JUN 2015
50 hours per week

Chief Administrative Officer in charge of managing a full-service municipality. Prepare budget and business plan which included goals and objectives, develop programs for grant applications, and provide policy recommendations to the City Council. Gather data from various sources to be included in position papers in response to the Councilman's request for information on sensitive issues. Interact and build partnerships with local/federal elected officials and maintain involvement in government, outside group, and private industry discussions on controversial issues.

Accomplishments

- Successful in negotiations with Developer for the Jordan Crossing development to include a Bass Pro store.
- Successful in negotiations with Developer for a Wal-Mart Neighborhood store
- Received Local Parks and Recreation Fund grant for playground
- Implemented Border Region Legislation
- Created an effective communication tool by preparing a monthly publication to the Council regarding organizational progress and upcoming projects and concerns
- Implemented a merit-based Performance Measures evaluation program
- Recruited and hired a Police Chief, Fire Chief and City Treasurer
- Reviewed and rewrote City Employee Handbook
- Revived Industrial Development Board (IDB)
- Developed inventory for leasable/for sale/or sale-lease space
- Instituted a Pay Plan which includes Grades and steps for budgeting purposes
- Oversee multiple projects throughout the city to include Economic Development/Redevelopment, Parks & Recreation, Paving/Resurfacing, Traffic light installation
- Project Manager for relocation of a Fire Station

City Manager**CITY OF FAIRVIEW**

7100 City Center Way
Fairview, Tennessee 37062

JAN 2010 to OCT 2013

50 hours per week

Supervisor: Board of Commissioners (615.387.6084)

Chief Administrative Officer in charge of managing a full-service municipality. Prepare budget and strategic plan, oversee development of programs for grant applications, and provide policy recommendations to the City Commission. Gather data from various sources to be included in position papers in response to the Commissioner's request for information on sensitive issues. Interact and build partnerships with local/federal elected officials and maintain involvement in government, outside group, and private industry discussions on controversial issues.

Accomplishments

- Prepared Five-Year Strategic Plan
- Received a Local Parks & Recreation Fund grant for a Greenway Project
- Received funding for Safe Routes to Schools sidewalk project
- Received funding from MPO Active Transportation Program for resurfacing
- Met with and prepared communications to U.S. Senators and Congress on policy issues (e.g., economic/community development, funding sources). Brief elected officials on policy impact of appropriations.
- Consistently meet 24 to 48-hour deadlines for information on issues from prospective industries/businesses requiring utility and tax information
- Reduced tax rate by 7.5% in FY 2012
- Instrumental in establishing Economic Task Force.
- Spearheaded project management efforts for design of 1,046-acre office/industrial park
- Successful in negotiations with landowner and Wal-Mart for construction of the Fairview Super Center

City Manager**CITY OF ETOWAH**

701 Tennessee Avenue
Etowah, Tennessee 37331

OCT 2007 to DEC 2009

50 hours per week

Supervisor: Board of Commissioners (423.263.2202)

Chief Administrative Officer in charge of managing a full-service municipality. Prepare budget and 5-year strategic plan, develop programs for grant applications, and provide policy recommendations to the City Commission. Gather data from various sources to be included in position papers in response to the Commissioner's request for information on sensitive issues. Interact and build partnerships with local/federal elected officials and maintain involvement in government, outside group, and private industry discussions on controversial issues.

Member of Executive Committee of McMinn County Economic Development Authority, Director of the Emergency Operations Center, and Project Manager for 2 renovation projects – Streetscape and Community Center. Oversee Finance, HR, Building Inspection, Zoning, Code Enforcement, Fire, Police, Parks & Recreation, Purchasing, and Library. Departments. Educate, develop, train, and mentor staff. Develop and implement programs based on new or revised laws/regulations.

Accomplishments

- Prepared standard operating procedures manuals for each position in the city with all necessary components (e.g., City Mission, Department Mission, Position Purpose, Employee Evaluations/Training, Organizational Charts, etc.); actively involved in analyzing and revising SOPs and operational policies as necessary.
- Prepared first balanced budget (FY10) in eleven years, since FY00.
- Generated total cost savings of over \$90K by creating temporary concrete finisher and carpenter positions.
- Delivered cost savings of over \$5K annually by leasing a vehicle for City travel – reducing the number of claims for mileage reimbursement and \$400 car allowance for City Manager.
- Received grant for a Wellness Center and obtained a \$75K, 3-year grant for hiring a Recreation Director – representing a cost savings of \$50K over 2 years for the City.
- Reduced overtime 67.17% in 1 fiscal year.
- Created an effective communication tool by preparing a monthly publication to the Commissioners regarding organizational progress and upcoming projects and concerns.

- Empowered staff to implement changes within the organization by including them in executive decisions.
- Strengthened employee performance and morale; emphasized the importance of immediate and constant feedback to employees and investigated employees' complaints/concerns with the highest attention to detail.
- Met with and prepared communications to U.S. Senators and Congress on policy issues (e.g., economic/community development, funding sources). Briefed elected officials on policy impact of appropriation.
- Briefed Commissioner on a pending sale of a county-owned hospital to private investors; sale of the hospital was successful and is proving to be a beneficial deal for the community.
- Consistently met 24 to 48-hour deadlines for information on issues from prospective industries/businesses requiring utility and tax information.

Community Development Manager**CITY OF DEERFIELD BEACH – PLANNING AND GROWTH MANAGEMENT DEPT.**

150 SE Second Avenue

Deerfield Beach, Florida 33441

Supervisor: Jerry Ferguson, Director (954.480.4211)

MAR 2004 to OCT 2007

45 hours per week

Managed a diverse range of initiatives for this beachfront community, including fiscal analysis, program budgeting, and economic development functions. Provided fiscal oversight for grant funded programs and produced information on grant opportunities and programs to management, other organizations, and City Commission. Provided Commissioners with information on HUD and State Housing Initiative Partnership programs to answer constituent concerns. Represented the City Manager and Director of Planning on boards, commissions, and committees. Team leader in preparing short/long-term goals, and key member of the management staff and liaison for citizen advisory boards; brainstormed with management team on issues affecting the community. Supervised and evaluated the performance of a 4-person staff. Member of Emergency Operations Center team and member of the Hurricane Emergency Preparedness team. Interfaced with federal, state, and local officials.

Accomplishments

- Delivered savings of over \$20K in consulting fees for the City by taking the initiative to author its 5-year (2005-2009) Consolidated Action Plan.
- Initiated, obtained, managed and administered federal, state, and county grants for programs/projects, including Community Development Block Grant (CDBG), State Housing Initiative Partnership (SHIP), and First Time Homebuyer/Home Rehab programs.
- Grew the number of first-time homebuyer recipients over 400% in 1 year.
- Increased minor home repair recipients over 600% in 1 year.
- Increased productivity and reduced time spent on a waiting list from 2 years to 12 weeks by restructuring the division and assigning specific duties.
- Allowed a free flow of space, created atmosphere of cooperation and teamwork, and reduced application/waiting period by 40% through spearheading a reorganization of the office.
- Acted as a liaison between City Manager's office and community members affected by proposed programs.

Sales Consultant**GOBER ENTERPRISES**

7501 Philips Highway

Jacksonville, Florida 32256

Supervisor: Rob Walker, Owner (904.296.1356)

JUL 2002 to MAR 2004

45 hours per week

Provide consultation and sales presentations to homeowners and businesses throughout Northeast Florida. Prepare production orders and follow up with production progress. Interact with manufacturing personnel on production of shutters and blinds. Prepare quarterly sales projections.

Senior Administrative Assistant, Human Resources**CITY OF JACKSONVILLE – PARKS AND RECREATION DEPT.**

117 West Duval Street

Jacksonville, Florida 32202

Supervisor: Debra Igou, Director (904.630.1287)

APR 2000 to JUN 2002

45 hours per week

Drove HR initiatives that had a tremendous impact on improving organizational performance. Handled primary HR functions, including personnel, payroll, permitting, purchasing, employee relations, training, EO/EA, ethics, permitting, budget/cost control, employee evaluations, Adopt-A-Park Program, and citizen communications. Implemented, analyzed, and evaluated program effectiveness on an ongoing basis.

Incorporated laws related to Ethics, EEO, ADA, and Sexual Harassment into the organization through staff education and training. Performed contract administrative functions, including the monitoring of bids to ensure adherence to contract requirements. Participated in various committees (e.g., Training, EEO, Employee Satisfaction, Ethics); Sterling Quality Award team member for the City of Jacksonville.

Accomplishments

- Played a key role in improving the City into a quality organization. Worked on the Sterling Quality Human Resources Team while the city competed for the Sterling Quality Award; advised senior staff on necessary changes.
- Saved the city over \$5K annually by implementing a paperless format system for tracking evaluations, discipline, leave time, and training for all employees' department-wide.
- Formulated ethics policy for the entire city (including elected officials) affecting over 8500 employees.
- Prepared new employees for success by creating an evaluation document that was adopted by the Sterling Quality team to be used as a communication tool during new employees' 6-month probation period.
- Secured funding for City projects by interfacing and forming partnerships with local/federal government officials.
- Enabled management to execute informed hiring decisions by compiling and presenting thorough information on potential candidates.

Administrator

SOUTH AIKEN CHRISTIAN SCHOOL

980 Dougherty Road
Aiken, South Carolina 29803
Supervisor: School Board (803.648.7871)

JUN 1994 to DEC 1996
45 hours per week

ADDITIONAL EXPERIENCE

CITY OF CLEVELAND, TN/UNIVERSITY OF TENNESSEE AT CHATTANOOGA, TN (AUG 1998 to MAR 2000)

- Graduate Assistant (AUG 1998 to DEC 1999) University of Tennessee at Chattanooga
- County Planning (JUL 1999 to DEC 1999) Bradley County, Tennessee
- City Manager's Office (JAN 2000 to MAR 2000) City of Cleveland, Tennessee
- Conducted research for tenured professors, assisted in annual budget and capital improvement projects; prepared 2020 growth plan.

PRIVATE INDUSTRY (1979– 1994)

CARLISLE GEAUGA COMPANY (Injection and Blow Molding) Trenton, SC
PILLOWTEX (Textiles) Dallas, TX
INTERFACE, INC (Textiles) LaGrange, GA
MILLIKEN & COMPANY (Textiles) LaGrange, GA
WEST BUILDING MATERIALS, (Building Materials) Cleveland, TN
SCHERING PLOUGH, INC, (Pharmaceuticals) Cleveland, TN

EDUCATION

UNIVERSITY OF TENNESSEE AT CHATTANOOGA, TENNESSEE

Master of Public Administration
Bachelor of Science, Political Science: Public Administration

CLEVELAND STATE COMMUNITY COLLEGE, CLEVELAND, TENNESSEE

Associate of Applied Science, Business Management

MEMBERSHIPS

- International City Manager Association (Member since 1998)
- Tennessee City Manager Association (Member 2007 – 2015)
- Florida City/County Manager Association (Member since July 2015)
- Beaches Chamber of Commerce Board of Directors (Member July 2015 - June 2019)

ADDITIONAL CERTIFICATIONS

ICMA Credentialed City Manager January 2019
National Incident Management System (NIMS) Certified

James Patrick Gleason

1237 Union Club Drive Winter Garden, Florida 34787

Jgleason58@cfl.rr.com • 407-790-0816

City Manager

Results-driven local government manager, program developer versed in expansion, coordination, and implementation of all local government departments and policies. Exceptional organization, communication, and leadership skills to track, analyze, facilitate, and report response for local ordinances and policies impacting municipal and the private sector.

Core Competencies

- Grassroots Government Affairs
- Legislative Engagement
- Local, State & Federal Government Advocacy
- Public Policy Developments
- Intergovernmental Relations
- Public Relations Operations
- Relationship Management
- Social Media Content
- Program Operations
- Financial Accountability & Budgeting
- Problem Solving
- Economic Development
- Strategic Planning
- Organizational Efficiency
- Staff Training & Development
- Grants
- Non-Profit-Organization Management
- Commercial/Residential Development

Professional Experience

City of Lake Helen in Volusia County, FL

City Administrator, Feb 2024 – Feb 2026

The City of Lake Helen is in Volusia County, Florida. The city population per 2024 State of Florida census is 3,006.

Key Contributions:

- The 2023-2024 city budget is \$3,636,000 General Fund and the total city budget of \$4,730,000 including enterprise funds.
- The 2024-2025 City budget is \$4,063,000 General Fund and the total city budget of \$6,393,000 including enterprise funds.
- Mate Water System Plan-update in process
- Master Stormwater Plan-updates in process
- Resilient Florida-\$175,000
- Volusia Transformation386-\$200,000
- Copper and Lead Line Survey Completed October 2024-\$175,000
- The 2025-2026 city budget is proposed at \$5,061,650 General Fund and the total city budget of \$6,706,650 including enterprise funds.
- Grants Awarded State and County-\$979,500-2024/2025 (City Hall and Stormwater)
- Grants Applied-Pending Federal-\$38,879,960 (Water and Stormwater Systems) 2025

Town of Littleton in Grafton County, NH.

Town Manager, 2021 – 2024

The Town of Littleton is in northern New Hampshire in the White Mountains. The town has a permanent population of 6,000 and due to the workforce (industrial Park) and tourist the daytime population can reach 15,000.

Key Contributions:

...continued...

- The town's 2018 audit identified several areas that needed corrections. When I arrive the 2019 and 2020 town audits had not been completed. These were completed in September of 21 and January of 2022. The 2021 town audit will be presented June 2022. Staff addressed all audit comments and updated policy and procedures. additional TAD.
- Managed all town operations with operating budget of \$9,593,608 and 87 FT/PT employees.
- Wastewater Treatment Plant-Emergency repair and replacements of two screw pumps, and bar rack for a cost of \$1.3 million-project will be completed by 6-30-22.
- Completed the purchase of river front property that will host a Welcome Center, passive park and outdoor event area. The \$1.4 million project is currently in design phase with construction anticipated April of 2023.
- Working with the North Country Council and a housing assessment study to address not only workforce housing but housing needs in general in the north country.
- 2021-General Fund was 5.79% under budget returning \$520,130.51
- 2022-General Fund was 6.22% under budget returning \$595,918.63
- 2021-Town reserves were \$525,077
- 2022-Town reserves were \$1,200,109
- 2023-Town reserves are \$2.5 million
- Took the lead on regionalization discussions and early planning for EMS service to surrounding towns.
- Received grants of \$700,000 for improvements of the town's wastewater system and asset capital improvement plan
- Worked with US Senator Shaheen in obtaining \$300,000 infrastructure funding for Riverfront Park in Littleton
- InvestNH-Award the town \$120,000 Streamlined Permit Process

Conveyed successful service delivery strategy with surrounding communities with EMS Services based out of Littleton Fire Department. Improved town employee morale, increased transparency and accountability with the Board of Selectmen and the public.

Efficient Municipal Solutions

James P Gleason-Consulting, 2016 – 2020

Consulting services to municipalities in the area of developing policy, procedures, outsourcing contracts for specific services (Building & Planning), capital projects and grants.

City of Mascotte in Lake County FL.

City Manager-CEO/Community Redevelopment Area (CRA) Director, 2011 – 2020

Recovered city from financial emergency by initiating strategic prevention and development plan. Adopted new tax rates, authored, and submitted grants, improved cash reserves, and negotiated departmental mergers. Researched, tracked, and analyzed public policy developments at local level that impacted financial status. Led meetings with elected officials by providing background research and talking points. Cultivated productive relationships with public policy makers to steer decision making. Lobby federal state and local representatives on policy and funding requests for projects.

Key Contributions:

- The city was in \$6 million debt when I started and on the brink of bankruptcy. Put a financial survival plan in place that prevented bankruptcy, paid 100% off the debt in August 2017. Some of the debt went to 2032, by paying off early saved the city \$500,000 in future interest payments and was able to recommend cutting and or lowering taxes the last 7 of the 9 years I was city manager.
- Created an environment that encouraged economic development; during nine-year and eight-month tenure, advised city to lower tax rates from 9.6147 to 7.123%; achieved zero debt within seven years after starting and the city had \$6 million in debt and built reserves from \$300,000 to \$2.5M.

- Administered operating budget of \$7.8M and directed 31 employees; led projects and authored policies and processes to streamline police, fire, parks, water and storm water, streetlight, and solid waste utilities operations; championed efficient workforce and negotiated contracts to outsource functions to save taxpayers \$200K annually.
- Generated \$2.5M in federal and state grants for city.
- Recommended contract development with Lake County to oversee fire department; boosted efficiency and improved public service to save city \$5.3M; eliminated need to hire six additional firefighters, purchase of new fire engine, and loan to build new fire station; negotiated annual contract with county for \$800K to add \$100K in additional annual savings.

City of Chamblee in DeKalb County GA.

City Manager-CEO, 2008 – 2010

Formulated plan to relieve financial issues faced by city. Posted all city budgets, quarterly budget reports, and audits on web page to increase transparency for stakeholders. Initiated recognition by ICMA as Council-Manager form of government.

Key Contributions:

- The city had paid for all capital projects so they had no debt, but after 2 months on the job I was advised city would not be able to make payroll in two months. Developed and had approved a plan for a TAD-Tax Allocation District. The state would lend the city 70% of last year's state revenue but the note had to be paid by 12-31-2009. This was accomplished and the new budget was adjusted to ensure payment of loan and no need for an additional TAD.
- Managed all city operations with operating budget of \$15M and 100+ employees.
- Conveyed successful service delivery strategy with DeKalb County in Parks & Recreation and Police Services; elevated savings for Chamblee taxpayers by .56 mills on county tax bill; plummeting duplication of services and double taxation.

Kirkuk, Iraq.

ICMA Local Government Advisor-Trainer: (US State Department and US Military in Kirkuk, Iraq) 2007– 2008

Worked under a contract with ICMA as a Local City-County Manager Advisor with the State Department and USAID the federal agency implementing and monitoring a contract titled "Local Governance Project II" in Iraq. I was promoted to supervisor of ICMA and RTI ex-patriots in Kirkuk as well as the Iraqi staff of 25. Kirkuk is a city located 120 miles north of Baghdad with an estimated population of 1.6 million residents with a budget of \$400,000 million.

- City-County Manager Advisor to the State Department, USAID, and the local Iraqi officials on the principles for establishment, administration, and operation of decentralized local government in Kirkuk Iraq.
- Provided oversight and training to Iraqis in the following areas of local governance: public participation, budget preparation and implementation, project development and implementation and strategic development.
- Served as the lead advisor for ICMA, RTI in addition as the liaison to the State Department and USAID at the Provincial Reconstruction Team based in Kirkuk Iraq.
- Estimated Provincial Budget of \$400 million for 4 Districts (counties) and 12 Sub-Districts (12 cities) that was used for public works projects of which 75% went to roads and bridges.
- Improved intergovernmental relations between provincial, district and sub-district elected councils that involved Sunni, Shiite, and Kurdish representatives in one of the most ethnically volatile regions of Iraq.

City of Woodstock Cherokee GA.GA

City Manager- 2004 – 2007

Woodstock is a city located north of Atlanta in Cherokee County. The city has a total area of 8.8 miles with an estimated population of 25,000 residents. The total budget for the city was \$15 million with 200 employees.

- Completed \$2.5-million-gallon expansion of the wastewater treatment plant. Worked with CH2MHILL and the Mayor and Council to get the project back online, within budget and at full capacity. (\$18 million-dollar project)
- Restored morale and built a high-performance management team by restructuring and developing existing staff. Eliminated bureaucracy to ensure the organization became more responsive to all stakeholders.

Initiated a new Development Review Committee to streamline development issues and create a one-stop process for landowners and developers for proposed projects.

- Completed Interchange Justification Report in partnership with Federal Highway Administration and Georgia Department of Transportation, Private Business and Local Landowners for a new interchange for I-575 in Woodstock (\$43 million)
- Initiated city participation in the ICMA Metro-Atlanta Performance Measurement Consortium.
- Complete makeover of city web page (www.woodstockga.gov)
- Initiated E-Better Place and We Care Hotline - online and 24-hour customer telephone access to report problems or concerns as well as requests for information.
- Revamped budget and financial systems shifted organizational focus from "budgeting to cut corners" to investing in the future and thereby minimizing long-run costs.
- Successful citywide referendum and negotiation with Cherokee County and Cherokee School Board for implementation of TAD (tax allocation district) for redevelopment of downtown Woodstock. (\$18million)
- Implemented a comprehensive storm water utility system.
- Restored financial integrity to the water and sewer enterprise fund with the implementation of new rate structure designed to keep pace with cost increases and inflation. New contract with Cherokee County Water and Sewer Authority to ensure water purchases and future wastewater treatment capacity. Initiated discussion and negotiations concerning consolidation with the Cherokee County Water & Sewer Authority.
- Provided budget to the City Council with a tax cut for 2005 and held the tax rate for 2006.
- Initiated the city's first Five Year Strategic Plan with annual goals and objectives.
- Chaired Cherokee NIMS-COOP City-County Coordination Plan

City of Ocoee Orange County FL 2001 - 2004

City Manager

The City of Ocoee is in the west part of Orange County close to Winter Garden and Orlando, Florida. The total budget was \$35 million with a population was 30,654. I served as a City Commissioner in the City of Ocoee 1993 - 1997.

Achievements:

- Restored morale and built a high-performance management team by restructuring and developing existing staff. Eliminated a layer of bureaucracy to become more responsive to resident's needs.
- Instituted an annual customer satisfaction survey to measure the effectiveness of city services. Integrated this survey into the budget and the performance monitoring process.
- Cut operating budget by 6% while maintaining the existing level of service. Revamped budget and financial systems. [Shifted organizational focus from "budgeting to cut corners" to investing in the future and thereby minimizing long-run costs.]
- Restored financial integrity to the water and sewer utility fund by implementing a new rate structure to encourage conservation and restore a \$2 million depleted reserve fund.
- Refinanced bonds with lower rates to obtain savings of approximately \$400,000 annually.
- Refinanced the Water-Wastewater Utility Bond to obtain \$7.5 million of new additional funding.
- Provided budgets to the City Commission with tax cuts 2001 and 2002 and held the line in 2003.

Additional experience as Vice President of Governmental and Community Relations with Florida Healthcare State Tax District - HealthCentral in Orlando, FL.

Education & Certifications

Master of Arts in Public Administration, Webster University – Orlando, FL

Bachelor of Professional Studies in Liberal Arts, Barry University – Orlando, FL

Associate's in Science in Business, Management & Marketing, Valencia College – Orlando, FL

Certifications

ICMA-Credentialed City County Manager since 2006-2021

FCCMA-Florida City County Managers Association

Public Management, Georgia Institute of Government

ICS-700: NIMS

ICS-200: Incident Command System

Professional Training

National League of Cities – Silver, Leadership Training Institute

Leadership Florida, Florida Chamber of Commerce

Leadership Orlando, Greater Orlando Chamber of Commerce

Leadership West Orange County, West Orange Chamber of Commerce

Florida Institute of Government - Basic and Advanced Course, Florida League of Cities

Authorization to approve additional service expenses associated with the financial audit.

STAFF REPORT

DATE: May 21, 2026
TO: City of Palatka City Commission
FROM: City Staff

APPLICATION REQUEST

BACKGROUND

HCT, the City of Palatka's financial auditors, sent an email to the City on Monday May 18 indicating that they identified several high-risk areas at the City of Palatka that require additional audit effort. HCT is requesting approval for additional professional fees for the professional services to examine these areas. They can perform this work at their standard hourly rates, as listed in their existing contract, for an amount not to exceed \$24,750.00. Alternatively, they can offer the City a flat fee option of \$21,850.00.

Time is important as we are currently performing the FY 2025 audit. To ensure the City of Palatka ACFR is remitted to the State of Florida by the June 30, 2026, deadline, the goal is to complete these extended auditing procedures within the next two weeks.

PROJECT ANALYSIS

Staff Recommendation

ATTACHMENTS

1.	MLC'S FOR THE FISCAL YEAR 2025 - DRAFT
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1. Financial Reporting and Bank Account Structure

Condition: During inquiry procedures, concerns were raised regarding the current setup of revenue and asset accounts, including bank accounts within the ADG accounting system and Ameris banking platform. It was indicated that the structure of these accounts makes accurate financial reporting difficult and that the fund setup requires review and improvement. Management was reportedly made aware of these concerns approximately two years ago, however, corrective actions have not yet been implemented.

Effect: Inadequate account structures and system configurations increase the risk of inaccurate financial reporting, misclassification of transactions, and errors in cash and revenue balances. These weaknesses may impair management's ability to prepare reliable financial statements and monitor financial activity effectively.

Cause: The condition appears to result from delayed corrective action, inadequate system review, and insufficient prioritization of identified accounting system deficiencies.

Criteria: Governmental entities are expected to maintain accounting systems and chart of accounts structures that support accurate, complete, and timely financial reporting in accordance with generally accepted accounting principles (GAAP) and sound internal control practices.

Recommendation: HCT recommends that management perform a comprehensive review of the ADG accounting system, banking structure, and fund setup to ensure accounts are appropriately configured to support accurate reporting and effective monitoring. Management should also establish procedures for timely remediation of identified system and reporting deficiencies.

Management Response



2. Procurement Processes and Circumvention of Internal Controls

Condition: During discussions with finance personnel, concerns were noted regarding weaknesses in the City's purchasing policy and procurement processes. It was further indicated that contracts were sometimes entered into without consultation with the city attorney and that finance personnel were directed on multiple occasions to circumvent internal controls, with concerns that noncompliance could negatively affect their employment.

Additionally, during walkthrough procedures over cash disbursement controls, HCT noted exceptions related to the requisition approval process. The walkthrough identified that requisitions are expected to be reviewed and approved through a system-based workflow involving the Department Supervisor, Accounting Group, and Finance Group. HCT examined approved requisitions and ADG approval history and traced requisitions through the approval hierarchy (Supervisor → Accounting → Finance). However, the sample selected did not contain evidence of approval within the system workflow.

Effect: Circumvention of established controls, lack of documented approval evidence, and inadequate procurement oversight increase the risk of unauthorized transactions, noncompliance with applicable procurement laws and policies, fraud, and misuse of public resources. Inadequate approval documentation also limits management's ability to demonstrate that transactions were properly authorized in accordance with established procedures.

Cause: The condition appears to result from inadequate oversight, management override of controls, inconsistent adherence to procurement and approval procedures, and insufficient monitoring of system-based workflow approvals.

Criteria: Effective internal control frameworks require governmental entities to maintain procurement procedures, segregation of duties, and approval controls sufficient to ensure compliance with applicable laws, regulations, and organizational policies.

Recommendation: HCT recommends that management strengthen procurement and contract approval procedures to ensure all significant transactions receive appropriate legal and financial review prior to execution. Management should reinforce adherence to established internal controls and implement safeguards to prevent management override of controls. Additionally, management should ensure that all requisition approvals are consistently documented and retained within the system workflow to provide a complete audit trail supporting transaction authorization.

Management Response _____



3. Inadequate Fraud Risk Assessment and Monitoring

Condition: Finance personnel indicated that the finance department has been operating with limited staffing and competing priorities, resulting in limited focus on fraud risk monitoring and internal control oversight. It was also noted that responsibilities related to monitoring departments and identifying higher fraud risk areas have not been fully implemented.

Effect: Insufficient fraud risk assessment and monitoring increase the likelihood that errors, irregularities, fraud, or noncompliance may not be identified or addressed timely.

Cause: The condition appears related to staffing shortages, competing operational demands, and delayed implementation of oversight responsibilities.

Criteria: The COSO Internal Control Framework and Government Auditing Standards emphasize the importance of ongoing risk assessment, monitoring activities, and adequate staffing to support effective internal controls and fraud prevention.

Recommendation: HCT recommends that management establish formal fraud risk assessment procedures, allocate adequate resources for monitoring activities, and periodically evaluate departments and programs for areas of increased fraud risk exposure.

Management Response _____



4. Ethical Reporting Environment and Employee Concerns

Condition: During inquiry procedures, concerns were expressed that employees may not feel comfortable bringing issues to management. It was also noted that communication regarding ethical behavior, fraud awareness, and reporting processes could be improved.

Effect: A weak ethical reporting environment may discourage employees from reporting concerns related to fraud, waste, abuse, or noncompliance, thereby increasing the risk that control deficiencies or inappropriate activities remain undetected.

Cause: The condition appears to result from insufficient communication regarding ethics and reporting expectations, as well as concerns regarding management response to employee-raised issues.

Criteria: Organizations should maintain a strong control environment that promotes ethical conduct, open communication, and appropriate mechanisms for reporting concerns without fear of retaliation.

Recommendation: HCT recommends that management strengthen ethics and compliance training, enhance whistleblower and reporting mechanisms, and foster an environment that encourages employees to communicate concerns openly and without fear of retaliation.

Management Response _____



5. Review of Significant and Unusual Transactions

Condition: Concerns were raised regarding the accounting treatment of certain sales or land swap transactions, specifically whether gains associated with those transactions were appropriately calculated and supported.

Effect: Inadequate review of unusual or significant transactions may result in inaccurate accounting treatment, material misstatements, or noncompliance with applicable accounting standards.

Cause: The condition appears related to insufficient review and analysis of complex transactions and limited oversight of accounting calculations supporting recorded gains.

Criteria: Governmental entities are required to account for significant and unusual transactions in accordance with generally accepted accounting principles and maintain sufficient supporting documentation for accounting estimates and calculations.

Recommendation: HCT recommends that management implement formal review procedures for significant or unusual transactions, including independent review of calculations, assumptions, and accounting treatment to ensure compliance with applicable accounting standards.

Management Response _____
