

MINUTES OF THE GLADES COUNTY BOARD OF COUNTY COMMISSIONERS
MEETING ON TUESDAY, MAY 27, 2014 AT 6:00 P.M. IN THE COUNTY
COMMISSIONERS MEETING ROOM, GLADES COUNTY COURTHOUSE, MOORE
HAVEN, FLORIDA

The Glades County Board of County Commissioners met on Tuesday, May 27, 2014 at 6:00 p.m. with the following Commissioners present:

Donna Storter Long, Chairman
Tim Stanley, Vice Chairman
Paul Beck
Russell Echols

Others present:

Julie Mann Braddock, Administrative Secretary
Sandra H. Brown, Clerk of Court
Tiffany Patterson, Finance Director
Brenda Choban, Assistant Finance Director
Paul Carlisle, County Manager
Gary Ritter, South Florida Water Management District
Bob Jones, Public Safety Director
Avant Brown, County Road Superintendent
Stuart Whiddon, Glades County Sheriff
Terri Anascavage, County Manager's Office/E911 Coordinator
Missie Barletto, AIM Engineering
John Huysman, Glades County School District
Marty Redovan, Clifton Larson Allen
Rob Willems, Clifton Larson Allen
Gene
Mary Ann Whitney, SHIP Coordinator
Al Brown, Washington Park Coalition for Progress
4 citizens

Chairman Storter Long called the meeting to order at 6:00 p.m.

PRAYER

Chairman Storter Long gave the invocation.

PLEDGE

Commissioner Echols led the Pledge of Allegiance.

AGENDA AMENDMENTS

County Manager Carlisle requested that Item #6 – Engineering Contract Task Authorization under the Consent Agenda be moved to the Business Agenda due to a potential conflict of interest. He stated a variance had also been requested by the Greer

Family who wished to bury 2 cremains in a plot at the Ortona Cemetery. He requested that this item be added as Item #11 under the Business Agenda.

ON MOTION of Commissioner Echols seconded by Commissioner Beck the Board approved the agenda amendments.

Motion carried by 4 – 0 vote.

PRESENTATIONS / AWARDS

1. Washington Park Community Center Dedication

Al Brown, Washington Park Coalition for Progress, presented a plaque to the Board in recognition of the hard work on the new Community Center. He thanked the Board for their efforts and read the inscription into the record.

Chairman Storter Long accepted the plaque and thanked Mr. Brown.

2. Clifton Larson Allen to present Audit for Year Ended September 30, 2013

Marty Redovan, Clifton Larson Allen, and Rob Willems, Audit Manager, were present to review the audit. He stated Mr. Willems had overseen all aspects of the audit and he had been the partner on the engagement. He stated he would review the reports and allow time for questions. He stated he would first the reports located on pages 1, 2 and 3. He stated these reports were the reports on the financial statements as a whole and it differentiated between management's responsibility and the auditors' responsibility to audit the statements and render an opinion. He stated an unmodified opinion had been issued on the County's financial statements. He stated there were no findings or modifications. He stated the required supplemental information was information required by the Government Accounting Standards Board and was included in the report. He stated the last paragraph on page 3 referred to the other reporting that was done under Government Auditing Standards. He stated the Report on Internal Control over Finance Reporting and Compliance was located on page 59. He stated this was a required report that came under the Rules of the Auditor General. He stated there were some findings on page 60. He explained that there were 3 levels of findings: material weaknesses, significant deficiencies, and deficiencies. He stated these findings needed to be addressed. He stated they were audit adjustments, journal entries, account reconciliations (material weaknesses) and the significant deficiency was a finding about time sheet approvals. He stated there were no instances of non-compliance that were directly material to the financial statements. He stated the report on pages 61 & 62 related to internal control over compliance and compliance with the requirements applicable to the County's state financial assistance. He stated any grants that met the definition of being a major project had to be audited. He stated in their opinion the County had complied in all material respects with the types of compliance requirements applicable to the grants that were tested. He stated the second part referred to the internal control over compliance. He stated there were no material weaknesses found.

Chairman Storter Long questioned the material weakness identified on page 63.

Mr. Redovan stated page 63 was a summary page. He stated the County received an “unmodified” opinion on the financial statements. (Note: the draft read “unqualified”) He stated page 64 encompassed the details of the findings. He stated there had been a recurring finding regarding the audit adjustments. He stated this comment had been included since 2010; however, corrective action was being taken to correct the problem. He stated the reconciliations were also a recurring finding. He stated last year had not gone so well. He stated there was a lot of clean up to do and unfortunately not everything was cleared up. He stated if the reconciliations were prepared and reviewed timely this would hopefully alleviate the issue of material weaknesses in the journal entries. He stated policies and procedures were now in effect. He stated the Finance Director would be making sure that the reconciliations were assigned, performed timely, and reviewed timely. He stated this would minimize the opportunity for future findings.

Chairman Storter Long stated part of the cause was that there were so people in the Finance Department that wore many hats. She stated they all did a very good job with the limitations.

Mr. Redovan agreed. He stated this staff was not just doing work for the Board but other Constitutional Officers as well. He stated there was a lot of volume in that office. He referred to page 65 – Journal Entries Comment 2012-01 had to do with who was doing the formal review and then evidencing the formal review. He stated a policy had been adopted to make sure there was evidence of the review and that these were done timely. He explained the time sheet approval comment. He stated there were a couple of issues where time sheets were not approved by the responsible party or Supervisor. He stated one of the time cards was not approved and also had a mathematical error. He stated more hours were reported than were paid. He stated the right amount got paid but the time sheet did not back up the payroll and there were no notes indicating how the matter was resolved. He stated some policies had been adopted in 2013 to ensure that these things did not happen again. He referred to page 68. He stated the prior audit findings and their current status were listed on this page. He stated page 73 explained the findings and which ones were cleared during this cycle. He stated 5 of the previous findings had been cleared and 3 had not. He stated there had been progress made. He referred to the Management Letter that started on page 70. He stated this letter was required by Rules of the Auditor General Chapter 10550. He stated a physical inventory of capital assets was supposed to be done each year. He stated this was a compliance requirement but was not listed as a significant finding.

Vice Chairman Stanley stated he felt there may not be enough man power in the Finance Department and questioned if Mr. Redovan thought more help was needed.

Mr. Redovan stated it was a lean department; however, it was not his position to tell the County how many FTE's were needed. He stated this staff did perform all of the Board work, grant work, and the Clerk's accounting. He stated this was a lot of work.

Chairman Storter Long stated she had spoken to Sandra Brown about the audit and she was comfortable with the audit. She stated she was very proud of the staff and changes had been made to correct some of the findings.

Commissioner Beck stated the Finance Department had been doing a lot of catch up work to get 5 of the previous findings straightened out and only have 3 remaining. He stated he had full confidence in the Clerk and the Finance Department.

Sandra H. Brown, Clerk of Court, asked if the Board wished to make a motion to accept the audit report.

Chairman Storter Long stated the item was under Presentations and action could not be taken and the report was in draft form. She suggested that the item be added to the next agenda for approval of the final audit report.

PUBLIC INPUT ON AGENDA ITEMS

There was none.

PUBLIC HEARINGS

There were none.

CONSENT AGENDA

3. **Approved Payment of County Warrants. (Exhibit A)**
General Fund: 73458 – 73546
E911 Maintenance Grant: 105 – 107
Courthouse Facilities Grant: 1405 – 1408
Intergovernmental Radio: 10238
Buckhead Ridge Utilities: 0189
Tourism Development Council: 1014 - 1015
4. **Approved the minutes of the December 23, 2013 Regular Meeting.**
5. **Approved the minutes of the May 13, 2014 Regular Meeting.**

ON MOTION of Commissioner Beck seconded by Vice Chairman Stanley the Board approved the Consent Agenda items.

Motion carried by 4 – 0 vote.

BUSINESS AGENDA

6. **Engineering Contract Task Authorization**

Chairman Storter Long stated she would abstain from voting on this item due to a conflict of interest.

County Manager Carlisle stated this authorization was needed as a part of the continuing contracts with Johnson Engineering to monitor two road projects.

ON MOTION of Commissioner Echols seconded by Commissioner Beck the Board approved the supplemental task authorization for Johnson Engineering for CR 720 and CR 733.

Motion carried by 3 – 0 vote.

Chairman Storter Long abstained from the vote. (See Exhibit B)

7. Resolution supporting the Heartland MPO

County Manager Carlisle stated this resolution would support the MPO. He explained that the Federal Highway required the formation of an MPO (or joining of an MPO) once a Metropolitan area reached a population over 50,000. He stated Highlands County felt it best to follow with the Heartland Region to develop their own MPO. He stated this resolution did not put Glades County in the MPO but allowed the County to support the development of an MPO. He stated several questions regarding the voting matrix had been addressed. He recommended adoption of the resolution.

Commissioner Echols asked how the voting concerns were addressed.

County Manager Carlisle stated the population percentages would not allow Highlands County to side with Sebring or Avon Park to out vote the others if the smaller organizations did not go along with the vote. He stated he had also requested that if a party had an item on the agenda to be voted on they could not vote for it.

ON MOTION of Commissioner Beck seconded by Vice Chairman Stanley the Board adopted Resolution 2014-15, supporting and approving a Membership Apportionment (Heartland Metropolitan Planning Organization) Plan and authorizing its submittal to the Florida Department of Transportation and Governor.

Motion carried by 4 – 0 vote.

8. Resolution Amending the 2013-2014 General Operating Fund and Transportation Trust Budget

Sandra H. Brown, Clerk of Court, stated there had been some unanticipated revenues that were not included in the budget.

ON MOTION of Vice Chairman Stanley seconded by Commissioner Echols the Board adopted Resolution 2014-14, amending the 2013-2014 General Operating Fund and Transportation Trust budgets.

Motion carried by 4 – 0 vote.

9. Resolution providing technical changes to the SHIP and LHAP Program

County Manager Carlisle stated Mary Ann Whitney, HR Director/SHIP Director, had brought some inconsistencies in the SHIP plan to his attention. He stated one of the concerns was if the owner/applicant of a SHIP home passed away there was no qualification for the family member who inherited the property. He stated the family member would now have to qualify for the funds/home or the funds would due and payable immediately. He stated the life time maximum had also been addressed. He stated currently if someone applied for assistance they could apply again in the future for a complete rebuild. He stated the assistance amount would now be capped at \$100,000.00 so that the funds could be spread further and some requirements would be in place to maintain the improvements already provided. He stated the last item was the requirement to verify income available to pay the taxes and insurances on the home. He stated there were currently 14 – 15 applicants who had not paid their taxes and did not have insurance on their homes. He stated these individuals were in default. He stated the concern was that if some safeguards were not put into place these incidents would be perpetuated and the Board would have to take action to foreclose on the mortgages.

Chairman Storter Long asked if the County could require a monthly escrow of the insurance and taxes to ensure that they were paid.

County Manager Carlisle stated he did not know the County's legal rights regarding the escrowing of funds. He stated the Board could look into modifying this issue. He reminded the Board that if they were collecting the escrowed funds they would also be responsible for the payment of those funds to the proper entities.

There was a brief discussion regarding the use of SHIP funds for the payment of taxes or insurance.

Commissioner Beck stated he would not care to be the book keeper or bank for these individuals. He suggested that the Board foreclose on the individuals who did not maintain the taxes and insurance.

Chairman Storter Long suggested a stricter policy on the foreclosure of these properties.

County Manager Carlisle reminded the Board that if the County was not going to be good stewards of the money we may lose the program/grant.

Chairman Storter Long read the resolution into the record.

ON MOTION of Commissioner Echols seconded by Commissioner Beck the Board adopted Resolution 2014-16, approving the technical revisions to the Glades County State Housing Initiatives Partnership (SHIP) Program and the Local Housing Assistance Plan.

Motion carried by 4 – 0 vote.

10. Declare items as surplus and delete from Property Records

County Manager Carlisle stated the additional items could be added if the Board so desired.

Commissioner Echols expressed concern with rental equipment being given a County property ID number.

County Manager Carlisle stated most of this equipment was under a lease/purchase agreement. He stated the old copier was probably taken in as a trade.

Ms. Brown explained that while doing inventory she was looking for that copier and it was listed on the County's property records. She stated she had been informed that the copier was traded in on a new purchase. She stated this same situation had occurred in the Property Appraiser's office. She stated she had explained to staff that before an item was traded in it should be deleted from the property records.

County Manager Carlisle stated when the County started auditing the inventory annually this problem would probably diminish.

Ms. Brown stated she had always done the audit annually until this year. She stated she was 8 months behind but she was in the process of auditing the inventory now.

Commissioner Echols suggested that all County Departments and Constitutional Officers use the same vendor with the most cost efficient equipment.

ON MOTION of Commissioner Echols seconded by Vice Chairman Stanley the Board declared the attached list of items as surplus to County needs and deleted them from the Property Records. (Exhibit C)

Motion carried by 4 – 0 vote.

11. Request for Variance

Chairman Storter Long stated she, Ms. Brown, and the Road Department had all received a call from the Greer family regarding the request for a variance at the Ortona Cemetery for the burial of cremains. She stated the County's current code did not address the burial of cremains. She stated there was a policy in place regarding the size of a plot for a casket burial. She stated there were already 2 people already buried in the plot. She stated this left 9 feet at the end of Jim Greer's burial site. She stated this matter had been discussed with Attorney Pringle and he had indicated that since there was no code specified at this time the Board could grant a variance. She stated the Board minutes had been researched and in 2010 the Board had given Attorney Pringle direction to create an Ordinance addressing these issues; however, it had not happened. She requested that a discussion regarding the Ordinance be placed on the next meeting's agenda. She stated the Greer Family had the memorial service planned for Friday.

Commissioner Echols stated he remembered Cecil Akins coming over and discussing this matter with the Board. He stated he recalled that 1 casket and 4 cremains could be placed in a plot.

Chairman Storter Long stated there was not a plot big enough for a casket burial in this case.

County Manager Carlisle stated he believed the Ordinance would allow for stacking of the cremains.

Chairman Storter Long stated the Greer Family did not wish to stack the cremains. She stated they wanted to use the remainder of the site (9 feet) to bury the cremains.

ON MOTION of Commissioner Echols seconded by Commissioner Beck the Board approved the Greer Family's request for a variance for the burial of cremains at the Ortona Cemetery.

Ms. Brown stated when this item came before the Board in 2010 there were questions regarding how many gravesites were in a plot. She stated they have always considered it as 8 sites to a lot (20' X 30') when someone buys a lot; however, some people say that when they bought their lots years ago there were 12 gravesites in a plot. She stated the County had never marked the plots in this fashion or sold them that way. She stated the legal descriptions are for a 5' x 15' lot. She stated in 2010 the Board designated that the lots would be 5' x 15'. She stated the Greer Family had buried their relatives like there would be 3 deep in the plot instead of 2 deep. She stated now they wanted permission to bury 2 cremains at the foot of the plot. She stated the Committee that was formed in 2010 had recommended to the Board that if the lot had no vault 4 cremains could be placed on an empty lot. If the lot already had a vault in place then only one cremain could be placed in the lot. She stated if the cremain was buried first

then you could not go back and put in a vault. She stated this was where the matter had been left in 2010. She stated the County did not yet have the Ordinance.

Motion carried by 4 – 0 vote.

County Manager Carlisle asked if the Board wished to give direction as to how many cremains or vaults they wanted in a given plot.

Chairman Storter Long suggested that County Manager Carlisle read the recap of the minutes and the recommendations of the committee. She explained that a burial lot in the cemetery had multiple plots for burial.

Ms. Brown stated that the County had always allowed people to bury cremains as long as the Road Department had marked the site.

CONSTITUTIONAL OFFICERS

There was no discussion.

COUNTY ATTORNEY

There was no report.

COUNTY MANAGER & DEPARTMENT HEADS

County Manager Carlisle gave a brief update on the construction of the EOC Building. He stated he had requested from Wright Construction the GMP and a construction start and completion schedule at the next meeting.

Chairman Storter Long stated County Manager Carlisle may wish to let Wright Construction know that the Board was a little irate since they were supposed to have the GMP last month.

Commissioner Beck stated the Board may need to go to number 3 if Wright did not feel that they could complete the project.

County Manager Carlisle recommended that the Board finish the project with Wright Construction.

Commissioner Echols reminded the Board that everything that had been given to Wright had to be taken to the Architect for approval.

County Manager Carlisle stated Wright Construction was well aware of the Board's position.

County Manager Carlisle stated he had attended a Florida Trend meeting in Sebring regarding an article spotlighting the heartland area. He stated the EDC meeting had

requested that the County go in with them on an ad in the magazine supporting the development. He stated a shared ad would cost \$250.00. He stated he was looking at ways to put the ad together and was hoping to have a full page layout.

Chairman Storter Long stated she had received a copy of the Florida Trend magazine when they had done an article on Alachua County. She stated they had covered a lot of things and the ads had been placed within the article.

It was the consensus of the Board to participate.

PUBLIC INPUT ON NON-AGENDA ITEMS

There was no comment.

COMMISSIONERS ITEMS AND COMMENTS

Commissioner Beck stated the pavilions at Harney Pond were almost complete.

Commissioner Echols stated he had attended a GCDC meeting today and the numbers were up on ICE inmates. He stated the facility was holding approximately 250 inmates and they were projecting to keep this number around 215. He stated these numbers were up from the past. He stated the Friends of the NRA Banquet would be held on July 12, 2014 at the Doyle Conner Building.

Chairman Storter Long stated when the auditor found the weaknesses and the County realized the lack of staff one of the issues she had discussed with them was the need for a Grant's Administrator. She stated this person could pursue the grants, write them, and administer them. She suggested this item be discussed during this year's budget hearings. She questioned the cost for legal fees. She stated a list of all of the fees and everything that had been spent including the retainer and discussed the matter with Attorney Pringle. She stated it was agreed that it had been an unusual year. She stated Attorney Pringle had since reviewed all of the documents since he took over and listed what he would perform for the retainer. She stated in talking with the auditor it had been brought to her attention that historically the retainer had been paid without asking Attorney Pringle what services were covered. She stated the auditor had questioned why the County did not have a contract with Attorney Pringle. She suggested that this item be discussed at the budget hearings as well. She stated she felt it would be a good thing for the Board to know how much time Attorney Pringle spent on retainer items. She stated she would like to direct the Finance Department to request this information from Attorney Pringle.

Commissioner Echols stated the retainer was a flat rate for services and if the Board wanted a contract that would be something different. He questioned who monitored the hours anyway.

Chairman Storter Long stated she would like a contract for everything so that the County did not receive a bill for special projects. She stated \$25,000 was paid to Attorney Pringle for the hiring of a new County Manager. She commented on the amount paid on the EOC contract.

Commissioner Beck stated this would all fall under the scope of services that the retainer covered.

Chairman Storter Long stated the County may be getting a good deal but she would like to see that they were.

Commissioner Beck questioned if the \$25,000 for the hiring of a County Manager was covered in the retainer.

Chairman Storter Long stated that it was not covered.

Commissioner Beck cautioned the Board about entering into a contract, but agreed that the Board needed to know what services were covered under the retainer.

Chairman Storter Long stated Attorney Pringle needed to submit an invoice for his services.

Vice Chairman Stanley stated he did not believe the County could request this if they had already verbally agreed with Attorney Pringle on an amount for services.

Chairman Storter Long stated until the Board knew how many hours they had paid for legal services they would not know their true cost.

Commissioner Echols suggested either leaving things the way they were or go to contract.

Vice Chairman Stanley suggested getting input from other counties before entering into a contract.

Commissioner Beck reminded the Board of the quality of work they received from Attorney Pringle. He stated he believed the County had a pretty good attorney. He stated he would like to know what services were covered under the retainer.

Chairman Storter Long brought up another issue. She asked if the Board would like to get some insurance reviews in place before budget hearings.

Commissioner Echols stated the Board had given notice last year. He stated he had never been very happy with the matter. He expressed concern with comparing the rates. He asked that County Manager Carlisle look into the matter and report back to the Board.

ADJOURN

ON MOTION of Commissioner Beck seconded by Commissioner Stanley the Board moved to adjourn the meeting.

There being no further discussion, Chairman Storter Long adjourned the meeting at 7:09 p.m.

Donna Storter Long, Chairman

ATTEST:

Sandra H. Brown, Clerk of the Circuit Court

Approved: June 23, 2014

THESE MINUTES ARE NOT A VERBATIM RECORD. TAPES ARE AVAILABLE FOR ANYONE INTERESTED IN LISTENING TO THE ENTIRE MEETING.