



## CITY COMMISSION STAFF REPORT

**DEPARTMENT:** Finance

**DATE:** October 28, 2025

**SUBJECT:** Motion to Approve the Award of Contract No. BW2025-8 to Wink Ledgers, LLC, to perform a forensic examination of the Optimists Club of Cooper City's financial and operational activities and to identify irregularities, control weaknesses, and areas for improvement. - **Finance**

### **CITY MANAGER RECOMMENDATION:**

The City Manager recommends approving the award of Contract No. BW2025-8 to Wink Ledgers, LLC, to conduct a forensic examination of the financial and operational activities of the Optimists Club of Cooper City, aiming to identify irregularities, control weaknesses, and areas for improvement.

### **BACKGROUND OF ITEM:**

In the City's new Facility Use Agreement with the Optimist Club of Cooper City (approved June 10, 2025), Section 6.3 allows the City, at its own expense and discretion, to request a "certified audit" of the Club's finances. The purpose: "to ensure transparency, accountability, and public access to financial records under Florida's public records laws."

On July 22, 2025, the City Commission authorized moving forward with that audit for the following reasons:

1. Allegations of financial irregularities or theft
  - Investigations by the Broward County Sheriff's Office allege that a former Club President:
    - Reportedly rented a city-owned soccer field without authorization.
    - Allegedly accepted donations from a personal account, delayed transferring donations to the Club, and also sought reimbursement from the Club for an expense already covered by donations.
2. Concession-stand cash flows seem questionable
3. The city has concerns regarding the use of public facilities and funds
  - Although the Club operates as a separate nonprofit, it uses City-owned sports complexes and benefits from subsidized facility use. The City pointed out that since

public resources (parks/fields) and the Club's programs serve the community, it has an interest in ensuring the Club's financial integrity.

4. Policy changes and partnership revision

- The City repealed the 2012 resolution that recognized the Club as the authorized provider of youth sports and signed a new agreement on June 2, 2025, to update the relationship, strengthen oversight, and clarify responsibilities.

**PROCUREMENT:**

It was determined to be in the best interest of the City to procure forensic examination services from Winks Ledgers, LLC, pursuant to Sec. 2-258(g) of the Cooper City Procurement Code. Contracts for professional services, including but not limited to the practice of law, management consulting, medicine, real estate appraisal, or other areas of expertise as determined by the City Manager or designee to be in the best interest of the City, and not otherwise subject to the requirements of F.S. § 287.055, as amended, may be entered into without competitive bidding. However, qualifications, work history, and other relevant data shall be reviewed before entering into such contracts. Professional services contracts that exceed the threshold established in subsection 2-256(a) of this Code ("Methods of Source Selection") will require approval by the City Commission.

**FISCAL IMPACT:**

The total cost to perform the forensic engagement will be \$19,500. These funds will be allocated from the general fund's contingency line item to professional services.

<u>General Ledger Acct. Number</u>	<u>Budgeted Amount</u>	<u>Requested Amount</u>	<u>Remaining Amount</u>
001-190-599000-513	\$369,400	-\$19,500	\$349,900
001-130-531100-513	\$199,379	\$19,500	\$179,879

**ATTACHMENTS:**

1. BW2025-8 – Agreement (Signed)
2. BW2025-8 – Due Diligence – Winks Ledgers, LLC