



# HISTORIC TOWN OF EATONVILLE, FLORIDA

## SPECIAL CRA BOARD MEETING

### MEETING MINUTES

Monday, August 28, 2023 at 7:30 PM

Town Hall (Council Chamber) - 307 E Kennedy Blvd. 32751

**SPECIAL NOTICE:** These meeting minutes are presented in an abbreviated format intended as a public record discussion of stated meeting according to the Florida's Government-in-the-Sunshine law. Meetings are opened to the public, noticed within reasonable advance notice, and transcribed into minutes for public record. *\*\*Audio Recording are available through the Town's website on the Council Agenda Page.*

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### CALL TO ORDER AND VERIFICATION OF QUORUM:

Chair Gardner called the meeting to order at 7:29 p.m. and a quorum was established through roll call by Mrs. Veronica King

**PRESENT:** (5) Director Ruthi Critton, Director Wanda Randolph, Director Marlin Daniels, Director Theo Washington, Vice Chair Rodney Daniels, Chair Angie Gardner.

**STAFF:** (6) Demetrius Pressley, **Interim Chief Administrator Officer**, Veronica King, **Town Clerk**, Greg Jackson, **Town Attorney**, Joseph Jenkin, **Deputy Chief**, Katrina Gibson, **Finance**, Nicole Bonds, **CRA**

### INVOCATION AND PLEDGE OF ALLEGIANCE:

Mayor Gardner led the Moment of Silence followed by the Pledge of Allegiance

### CITIZEN PARTICIPATION –

**Angela Johnson - (Questions/Considerations)** Interest on customer deposits, need a procedure where money should be restricted, should be earning interest, and interest should be applied back to the customer's accounts, consider selling uncollectable to get something versus nothing (about 90 percent of your receivables are written off as uncollected), What is the term of the audit engagement? Was it a three year audit engagement with two renewable years?, A rate study would be in the best interest, financial interest of the town (consider a change in the solid waste rates), What are the F.D.E.P. Loans? **(CRA)** On Note 4, it is assumed that there are no subsequent events because that page is blank. **(Correction)** The town was incorporated on August 15th, 1887, not August 18th.

### COUNCIL DECISIONS:

Review of the TOECRA Annual Financial Audit With Carr, Riggs, and Ingram. Heather Mosier, the auditor to present the audit results with an accompanying PowerPoint (Documents Provided). The CRA independent audit is fairly new. A new law states that if you have over a hundred thousand in expenditures or revenue generated within your CRA, it has to have a standalone financial audit. the CRA had an unqualified opinion having no major issues with it. The government auditing standards report did have a material weakness on financial reporting based on adjustments. The compliance with Section 163.387 of the Florida statute related to CRAs will require the compliance testing. One requirement for CRAs is submit an annual budget to the Orange County Commissioners, Orange County within 10 days after adoption of that budget (Requirement not met), Unable to provide support for \$133.00 credit noted as a compliance finding, **Audit Adjustments.** Primarily because no one was in place to do the accounting through part of the year, there are many adjustments last year that should have been potentially reversed this year, then reconsidered this year. An adjustment to accrued revenue expected from Orange County, receivable was still on the books and should have been

reversed and moved to revenue. Both of the TIF payments are to agree based on the Orange County records indicating what the town and the CRA would get (about \$19, 000 needed to be accrued properly). The receivable reported last year was showing as a receivable this year (money was not received, and should have been reversed and moved to revenue), Some liability amounts needed adjustment. The management letter reports prior findings if they weren't corrected over the last couple of years. Make sure you submit budget to Orange County within 10 days of adoption. Um, and then just noting, again, the substantiating of those two disbursements. Other communications, the new lease standard, applies to this area as well. There are two vehicles that are being leased reported as an asset and liability. On the CRA side, there is a name change that states right of use asset and instead of capital leases. There were no disagreements with management, no consultations with other accountants, no issues discussed prior to the audit, nor were there difficulties during the audit. **(Discussions)** Were asked about a payment check that was given out to the former executive director for over \$77,000. (Not asked but was tested because it was a large expense. It followed the employment agreement that was in place and signed by the board). The testing was done on site and checked according to the contract. **(M. Daniels)** The statute says 20 weeks is the most you can pay out no matter what the contract states. (Auditor) That would be a legal issue not an auditing issue. **(Critton)** Was the check paid out in agreement with actual agreement, do you know if that was as an independent contractor agreement or an employment agreement? (Auditor believes it was an employment).

**Mayor Gardner Motions Approval** of the TOECRA Annual Financial Audit With Carr, Riggs, and Ingram to include the corrective action letter; Moved by Councilwoman Randolph; Second by Councilman Washington; **AYE: ALL, MOTION PASSES..**

**ADJOURNMENT** Mayor Gardner Motions for Adjournment of the Special Council Meeting; Moved by Councilman Washington; Second by Councilwoman Randolph; **AYE: ALL, MOTION PASSES. Meeting Adjourned at 7:43 P.M.**

**Respectfully Submitted by:**

**APPROVED**

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**Veronica L King, Town Clerk**

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**Angie Gardner, Mayor**