CITY OF PAHOKEE, FLORIDA

Standard Operating Procedures

For Administrative Policies Presented to the City Commission

Prepared from the Revised Administrative Policies and Procedures Manual

August 2026 | Implementation Draft

How to Use This Manual

Purpose. This manual translates the Council-presented policies into repeatable operating procedures. The controlling policy, Charter, Code, grant agreement, and applicable law prevail if a conflict is identified.

- Use the SOP number and title to match the corresponding PowerPoint workflow slide.
- Complete every listed approval, record, and control before advancing to the next stage.
- Where the policy assigns a specific deadline or approval path, that requirement is repeated in bold within the procedure.
- No SOP authorizes self-approval, circumvention of procurement thresholds, or disposal/expense activity lacking required support.

SOP Register

ID	SOP	Primary Owner
SOP-01	Capital Asset Management, Tracking, and Surplus Disposal	Finance Director
SOP-02	Retrieval of City Assets — Employees and Charter Officers	Human Resources Department
SOP-03	Retrieval of City Assets — Elected Officials	City Clerk
SOP-04	IT Asset, User Access, and Password Security	Finance Director and Contracted IT Services
SOP-05	Municipal Credit Card Use and Monthly Reconciliation	Finance Director
SOP-06	Official City Travel Authorization and Reconciliation	City Manager and Finance Director
SOP-07	Tuition Reimbursement	Human Resources, Finance, and City Manager
SOP-08	Grant Management — Pre-Award Through Closeout	Finance Department and Recipient Department
SOP-09	PBC DHES CDBG Monthly Reimbursement	Grant Manager/Administrator (Senior Accountant)
SOP-10	Fraud, Waste, and Abuse Reporting and Response	City Manager and City Attorney
SOP-11	Whistleblower Complaint Intake, Investigation, and Anti-Retaliation	City Manager, HR Director, or City Attorney as Receiving Official

SOP-01

Capital Asset Management, Tracking, and Surplus Disposal

Controlling policy: Capital Asset Management, Tracking, and Surplus Disposal Policy

Primary process owner: Finance Director

Scope: All City departments, personnel, contractors, elected officials, and authorized representatives handling City-owned capital assets or sensitive non-capital property.

Process trigger: Acquisition, donation, transfer, annual inventory, loss, theft, damage, obsolescence, or proposed disposal of City property.

Required records / forms: Purchase Order; receiving documentation; asset tag; Master Capital Asset Ledger/Vehicle Listing; IT Asset Registry; Asset Disposal Form; City Manager surplus memorandum; Commission resolution; police report or destruction receipt, when applicable.

Roles and Responsibilities

Role	Responsibility
Requesting Department / Custodian	Define business need; obtain approvals; receive and safeguard property; verify location and condition; report discrepancies, loss, or disposal need.
Finance Department	Control tags; verify cost and funding; tag assets; maintain ledgers; calculate straight-line depreciation; conduct annual inventory; process approved ledger adjustments.
IT Designee / Contractor	Coordinate tagging and registry entry for IT assets; sanitize IT assets before disposal.
City Manager	Evaluate proposed surplus property; provide written memorandum; authorize method after Commission declaration; report disposal decision.
City Attorney / City Commission	Attorney prepares surplus resolution; Commission declares property surplus before disposal and approves trade-ins.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Requesting Department / Finance Department**	Initiate and authorize acquisition. Department documents the need and uses the formal purchasing process. A valid Purchase Order must be issued before ordering. Capital assets and sensitive IT equipment may not be purchased by City card, debit card, or employee reimbursement. Do not split purchases; use the City sales-tax exemption.
2	**Receiving Department / Finance Department**	Receive and validate. Route delivery to the designated receiving point. Verify item, quantity, condition, invoice, PO, serial/VIN, acquisition date, ancillary costs, and funding source. Donated property is recorded at fair market value documented by Finance.
3	**Finance Director**	Classify the property. Finance determines whether the item is a capital asset: non-consumable, useful life of at least one year, and unit acquisition cost of $5,000 or more including ancillary costs. Listed portable IT and other sensitive items are tracked regardless of cost but expensed in the year purchased.
4	**Finance Department / IT Designee**	Tag before issue. Finance, with IT when applicable, applies a unique pre-numbered City asset tag immediately upon receipt and before the item is issued to a custodian.

Step	Responsible Party (Who)	Required Action
5	**Finance Department / Asset Custodian**	Record and assign. Finance records all required fields in the Master Capital Asset Ledger or IT Asset Registry, including tag, description, serial/VIN, department, location, cost, funding, custodian, useful life, depreciation, and condition. Custodian accepts responsibility.
6	**Asset Custodian / Finance Department**	Maintain and verify. Custodian safeguards the asset and reports moves or condition changes. Finance records straight-line depreciation and completes a physical inventory at least once each fiscal year, verifying existence, location, custodian, and condition.
7	**Department Head / Finance Director**	Resolve discrepancies. Missing items, unrecorded disposals, or other discrepancies are reported immediately in writing to the City Manager, Finance Director, and City Commission for investigation. Theft or unexplained loss requires a police report within 24 hours.
8	**Department Head / City Manager / Finance Director**	Request surplus declaration. Department/Custodian completes the Asset Disposal Form. City Manager performs a good-faith evaluation and sends a written surplus memorandum to the Commission. City Attorney prepares the resolution for the next available agenda.
9	**City Attorney / City Commission**	Obtain Commission action. No property may be disposed of before the City Commission adopts a resolution declaring it surplus. The disposal form records the resolution date and number.
10	**City Manager / Finance Department**	Dispose and close the record. City Manager selects and reports the authorized method. For sale, advertise sealed bid or auction and award to the highest bidder subject to rejection authority. Attach sale, trade-in, scrap/destruction, donation, or police documentation. Deposit proceeds to the General Fund unless police-forfeiture restrictions apply. Finance removes or updates the asset only after complete documentation.

Required Control Checks

- $5,000 capitalization threshold; sensitive IT tracked regardless of value.
- PO before purchase; direct vendor payment; no card/personal reimbursement; no split transactions.
- Tag and registry entry before assignment.
- Annual physical inventory with written escalation of discrepancies.
- Commission resolution before any disposal; no employee, official, or relative private benefit.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-02

Retrieval of City Assets — Employees and Charter Officers

Controlling policy: Retrieval of City Assets and Equipment Policy (Updated)

Primary process owner: Human Resources Department

Scope: Employees and Charter Officers separating by resignation, termination, or retirement.

Process trigger: Confirmed separation date, resignation, termination, retirement, suspension, or other event requiring return of City property and deactivation of access.

Required records / forms: Assigned asset inventory; Asset Return Form; HR separation checklist; missing/damaged property assessment; written demand; records-transfer confirmation.

Roles and Responsibilities

Role	Responsibility
Human Resources	Lead the separation checklist; notify Finance and IT; coordinate retrieval; retain signed records in the personnel file.
Department Head / Supervisor	Identify physical and departmental property; coordinate surrender; certify return status.
Finance	Provide asset records; verify returned assets; assess replacement or repair cost; update ledgers.
IT Services	Inventory technology and accounts; preserve City data; disable access; secure and reset returned devices.
Separating Individual	Return all City property, transfer City records, disclose credentials/access, and sign the Asset Return Form.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Human Resources**	Open separation case. HR records the official separation date and immediately notifies the supervisor, Finance, and IT. For an involuntary separation, coordinate controls before or during the separation meeting.
2	**Human Resources / Department Head / Finance / IT Services**	Compile the complete inventory. IT lists technology, accounts, credentials, and digital access. Finance and the department list keys, cards, badges, documents, vehicles, equipment, and other assigned property.
3	**Human Resources**	Set retrieval logistics. HR designates a secure return time and location and provides the separating individual with the inventory and return instructions.
4	**IT Services**	Secure digital access. IT disables network, email, VPN, cloud, financial-system, and other access using the IT-policy timeline: within two hours after notice for involuntary terminations; no later than close of business on the final day for voluntary separations.
5	**Human Resources / Department Head / Separating Individual**	Collect and inspect property. All property must be returned no later than 4:00 p.m. on the official separation date. Charter Officers terminated during a public meeting surrender items immediately after the meeting; remaining items are due by 10:00 a.m. the following morning. Inspect each item against the inventory.

Step	Responsible Party (Who)	Required Action
6	**IT Services / Records Custodian**	Transfer and preserve records. Before wiping any device, IT creates a comprehensive data duplicate and transfers it to the appropriate City custodian. Official City records stored elsewhere must be transferred to the City.
7	**Human Resources / Finance / IT Services**	Document completion. The separating individual and City representative sign the Asset Return Form. HR retains a copy; Finance and IT update their records. Returned devices may be restored to City default configuration only after data preservation is confirmed.
8	**Finance Director / City Manager**	Escalate missing or damaged items. Finance assesses replacement or repair cost, excluding normal wear and tear. The City Manager issues a written demand when property remains outstanding, and the City may pursue recovery through lawful means.

Required Control Checks

- One coordinated inventory from HR, Finance, IT, and the department.
- Time-specific return and access-deactivation deadlines.
- Data preserved before device reset.
- Dual signatures on Asset Return Form.
- Cost assessment and written demand for unresolved property.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-03

Retrieval of City Assets — Elected Officials

Controlling policy: Asset & Equipment Retrieval – Elected Officials (New)

Primary process owner: City Clerk

Scope: Mayor and City Commissioners separating because of term expiration, resignation, removal, or failure to be re-elected.

Process trigger: Confirmation of an elected official's separation date.

Required records / forms: Assigned asset inventory; Asset Return Form; records-transfer confirmation; missing/damaged property assessment; City Manager written demand.

Roles and Responsibilities

Role	Responsibility
City Clerk	Lead retrieval; give notice and inventory; coordinate location; collect keys, documents, vehicles, and property; retain signed record.
IT Services	Inventory technology/accounts; disable access; duplicate data for the Clerk; reset devices after confirmation.
Finance	Provide registry data; verify assets; assess replacement or repair cost.
City Manager	Issue written demand and direct lawful recovery when property is not returned.
Separating Official	Return property and City records by deadline; sign the Asset Return Form.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**City Clerk**	Begin 30-day preparation. When a term ending is known, the Clerk notifies the official approximately 30 days before separation and provides the assigned-equipment inventory. The Clerk or City Manager's Office immediately notifies IT and Finance of the confirmed separation date.
2	**City Clerk / IT Services / Finance Department**	Reconcile inventories. IT and the Clerk compile technology, accounts, credentials, physical property, keys, documents, and any assigned vehicle. Resolve differences with Finance's registries before the return appointment.
3	**City Clerk**	Schedule secure surrender. The Clerk identifies a secure time and location, which may be immediately after the final meeting or official event.
4	**Separating Elected Official / City Clerk**	Collect by policy deadline. Property is due no later than 4:00 p.m. on the official separation date. Upon removal from office, the official immediately surrenders property to the Clerk; missing items are due by 10:00 a.m. the following morning. Assigned vehicles must be fueled and returned with all keys and documentation.
5	**IT Services**	Deactivate access. IT disables network access, email, cloud, VPN, and remote privileges on the effective separation date in accordance with the IT access policy.
6	**City Clerk / Separating Elected Official**	Verify and sign. The Clerk checks each item against the issued-equipment list. The official and inspecting representative sign the Asset Return Form; the Clerk sends copies to the appropriate records custodians.

Step	Responsible Party (Who)	Required Action
7	**Separating Elected Official / City Clerk / IT Services**	Preserve City records. The official transfers all City business records, including records on personal devices or cloud storage, to the Clerk. IT duplicates retrieved device data to the Clerk before resetting devices to City defaults.
8	**Finance Director / City Manager**	Resolve noncompliance. Finance assesses replacement or repair cost for loss or damage beyond normal wear. The City Manager issues a formal written demand and the City may pursue recovery of property or value through available legal remedies.

Required Control Checks

- Clerk-led chain of custody.
- 30-day advance notice when feasible.
- Immediate access deactivation and records preservation.
- Dual-signed return record.
- Formal demand and legal recovery for noncompliance.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-04

IT Asset, User Access, and Password Security

Controlling policy: IT Asset Management, User Access, and Password Security Policy

Primary process owner: Finance Director and Contracted IT Services

Scope: All City personnel, elected officials, volunteers, contractors, vendors, devices, networks, financial systems, email, cloud services, and municipal data.

Process trigger: IT purchase, device receipt/assignment/transfer/disposal, new or changed access, password reset, quarterly review, security incident, or separation.

Required records / forms: IT purchase approval; PO; IT Asset Registry/Mobile Device Registry; IT Access Request Form; password reset log; quarterly access-review record; Asset Disposal Form; data-sanitization/destruction certificate; police report.

Roles and Responsibilities

Role	Responsibility
Department Head	Initiate access request; approve business need; notify HR of changes; enforce least privilege.
City Manager	Approve IT purchases and access requests in writing.
Finance	Receive/tag assets; maintain registry; coordinate quarterly user audit; retain contractor acknowledgments.
Contracted IT Services	Approve technical specifications; provision unique accounts; enforce MFA/password controls; log resets; deactivate access; sanitize devices.
HR / City Clerk	Notify IT of personnel or official changes; retain acknowledgments and training records.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Requesting Department / City Manager / IT Designee**	Procure through controlled process. Department obtains written joint approval of the City Manager and IT designee before a PO is issued. No IT hardware or software may be purchased by City card, debit card, or employee reimbursement.
2	**Finance Department / IT Designee**	Receive, tag, and register. Deliver hardware directly to Finance and IT. Before issue, apply a City tag and enter device, serial, MAC/IMEI, phone/carrier where applicable, custodian, location, cost, dates, useful life, and disposal/de-provisioning information.
3	**Department Head / City Manager / IT Services**	Authorize access. Department Head submits an IT Access Request Form; City Manager approves in writing. IT creates a unique individual account and grants only the minimum access needed. Shared or anonymous daily-use accounts are prohibited; privileged access is restricted to IT.
4	**IT Services / User**	Enforce authentication. Require passwords of at least 12 characters using three of four character categories, excluding prohibited personal or sequential elements. Require MFA for remote access and all financial/AP-system users. Apply 90-day rotation and prevent reuse of the last 10 passwords, subject to approved IT-consultant updates.

Step	Responsible Party (Who)	Required Action
5	**IT Services / Finance Director**	Reset securely. User contacts the IT help desk. IT verifies identity, issues a randomized single-use temporary password, forces change at next login, and records date, time, requester, and technician in an unalterable reset log.
6	**IT Services**	Review access quarterly. IT and the Finance Director audit all active users quarterly and promptly disable dormant or orphaned accounts.
7	**Human Resources / City Clerk / IT Services**	Deactivate on separation. HR immediately notifies IT. IT disables all logins, VPN, email, software, and cloud credentials within two hours for involuntary terminations, and by close of business on the last service day for voluntary separations or term expirations.
8	**Asset Custodian / IT Services / Finance Director**	Respond to loss or theft. Custodian files a police report within 24 hours and submits it to IT and Finance. IT revokes credentials and takes protective action; Finance documents the loss and processes approved ledger adjustment.
9	**City Manager / City Attorney / City Commission / IT Services**	Dispose securely. Commission must declare obsolete/damaged IT equipment surplus. IT performs certified data sanitization; attach the certificate to the Asset Disposal Form before physical disposal or donation.

Required Control Checks

- Joint Manager/IT approval and PO before purchase.
- Tag and registry entry before assignment.
- Unique IDs, least privilege, MFA, quarterly access reviews.
- Verified and logged password resets.
- Commission surplus approval plus certified sanitization before disposal.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-05

Municipal Credit Card Use and Monthly Reconciliation

Controlling policy: Municipal Credit Card Use Policy and Internal Control Procedures

Primary process owner: Finance Director

Scope: All City-issued general-purpose and vendor/store cards, cardholders, supervisors, Charter Officers, elected officials, and Finance staff.

Process trigger: Card issuance, sign-out, purchase, travel, emergency use, statement receipt, lost/stolen card, violation, quarterly reporting, or annual review.

Required records / forms: Commission or City Manager issuance approval; Credit Card User Agreement; sign-out/return log; purchase/travel pre-approval; itemized receipt; business-purpose statement; missing-receipt affidavit; monthly reconciliation; quarterly activity report.

Roles and Responsibilities

Role	Responsibility
Cardholder	Complete training; secure card; obtain pre-approval; make authorized purchase; return card; submit receipts and reconcile statement.
Department Director	Review public purpose, budget, policy compliance, account coding, and documentation; never self-approve.
Finance Staff / Director	Secure cards; administer limits; review and reconcile; process timely payment; monitor fraud/tax; report quarterly and annually.
City Manager / Mayor or Designee	Approve transactions at the independent level required by policy, including Commissioner and Charter Officer paths.
City Commission	Approve issuance to elected officials and Charter Officers; receive quarterly and annual reports.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**City Manager or City Commission / Finance Director**	Authorize issuance. Obtain written City Manager approval for employee cards; obtain formal Commission action for elected officials and Charter Officers. Finance records limits and the cardholder signs the agreement after training.
2	**Finance Department / Cardholder**	Secure and sign out. Finance stores cards in the Finance Director's office safe. Cardholder signs the card out, safeguards it, and does not lend it. Return within 24 hours after a non-travel purchase or within two business days after travel.
3	**Cardholder / Approving Authority**	Obtain pre-approval. Before travel or other required spending, document business purpose, dates, estimated costs, funding source, and approvals. Cards issued to Commissioners are used solely for travel.
4	**Authorized Cardholder**	Make an authorized purchase. Use the card only for documented official business and within limits. Do not make personal, cash-advance, alcohol, gift-card, split, political, family/guest, taxable, insecure-online, unapproved subscription, or other prohibited purchases.

Step	Responsible Party (Who)	Required Action
5	**Cardholder / Finance Department**	Document promptly. Submit itemized receipt, specific business-purpose statement, approvals, travel authorization, and conference/meeting support by the next business day for purchases or within 48 hours/two business days after travel. Seek duplicate receipts; use an approved missing-receipt affidavit only when necessary.
6	**Cardholder / Finance Director**	Correct sales tax. Present the exemption before purchase. If tax is charged, seek a vendor refund. Finance may document a written exception only for circumstances beyond the cardholder's control.
7	**Cardholder / Department Director**	Reconcile monthly. Within five business days after receiving the statement, cardholder submits the reconciled statement and complete support. Department Director independently reviews accuracy, public purpose, budget, coding, and policy compliance.
8	**Finance Director / Mayor or Designee / City Manager**	Apply special approval path. Finance reviews Charter Officer statements, then Mayor or Commission-designated designee approves. Finance Director's own statement is approved by the City Manager. Commissioner expenses are reviewed by Finance and approved by the City Manager. No one approves their own charges.
9	**Finance Department / Finance Director**	Pay and monitor. Finance independently verifies coding, math, tax, duplicates/fraud indicators, completeness, and timeliness; tracks due dates and processes payment early enough to avoid charges. Delinquencies are escalated promptly.
10	**Finance Director / City Manager / City Commission**	Report and enforce. Finance Director performs monthly sampling, prepares quarterly activity reports for the City Manager/Commission, and completes an annual compliance review. Lost/stolen cards are reported immediately to the issuer, Finance, and supervisor. Misuse may result in suspension, repayment, discipline, or referral.

Required Control Checks

- Finance custody and sign-out log.
- Itemized support and specific public purpose.
- Five-day monthly reconciliation deadline.
- Strict segregation of duties and no self-approval.
- Quarterly Commission reporting and annual compliance review.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-06

Official City Travel Authorization and Reconciliation

Controlling policy: Travel Policy (Updated)

Primary process owner: City Manager and Finance Director

Scope: Employees, Charter Officers, elected officials, approved volunteers, advisory board members, Youth Council members, and other authorized travelers conducting City business.

Process trigger: Identified need for local, in-state, out-of-state, day, or overnight official travel.

Required records / forms: Travel Request Form with backup and Finance certification; budget/Commission authorization or resolution; itinerary; agenda; receipts; Travel Log; Direct Payment Request when reimbursement is due.

Roles and Responsibilities

Role	Responsibility
Traveler / Department Head	Plan early; document purpose and estimates; obtain approval; comply with travel standards; submit final log and receipts.
Finance Director	Certify budget, public purpose, math, and GSA calculations; review final log; calculate settlement.
City Manager	Approve day travel and rental vehicles; approve employee travel within policy; independently approve Commissioner travel records with Finance.
City Clerk	Prepare and book elected-official travel; maintain required backup.
Mayor-Commissioner / City Commission	Mayor-Commissioner approves City Manager travel; Commission approves travel through budget or resolution where required.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Traveler / Department Head / Finance Director**	Confirm authority and budget. Determine travel class, public purpose, budget availability, and approval route. Routine budgeted day travel may follow department/Manager approval; overnight travel is approved in the annual budget or by resolution. Unbudgeted, out-of-state, or travel over $10,000 requires Commission action.
2	**Traveler / Department Head / Finance Director**	Prepare Travel Request. Traveler completes one request per trip with dates, destination, purpose, agenda/brochure, registration, airfare, lodging, transportation, GSA per diem, and funding. Department Head reviews first; Finance certifies budget, purpose, cost-effectiveness, and calculations.
3	**City Manager, Mayor-Commissioner, or City Commission as applicable**	Apply independent approval. No traveler self-approves. City Manager travel request, card charges, and Travel Log require written Mayor-Commissioner approval. Commissioner travel records require City Manager and Finance Director approval. Clerk prepares elected-official travel forms and arrangements.
4	**City Clerk / Traveler**	Approve before booking. All required signatures must be obtained before registration or hotel, air, or rental reservations are paid. City Clerk makes travel arrangements under the policy.

Step	Responsible Party (Who)	Required Action
5	**Traveler**	Use economical travel standards. Book standard economy/coach airfare; retain unredacted fare-class itinerary. Use City vehicle when provided. Personal-vehicle mileage follows the GSA rate and cannot also claim fuel. Rental vehicles require prior written City Manager approval and are limited to economy/compact/mid-size unless the stated five-traveler exception is pre-approved by Finance.
6	**Traveler / City Clerk / Finance Department**	Control lodging and meals. Use reasonable government/conference rates and City tax exemption. Overnight meals follow GSA; first and last days are 75% of the active destination rate. Do not claim meals already included in registration. No meal reimbursement for non-overnight travel outside the County or travel within Palm Beach County. Do not charge meals to a City card when per diem is paid.
7	**Traveler**	Submit final Travel Log. Within two business days after return, submit the Travel Log, original itemized receipts, agenda, itinerary, and all support to Finance. Return any amount due to the City with the log.
8	**Finance Director / Traveler**	Reconcile and settle. Finance compares actuals with the approved request. If the traveler is owed, attach a Direct Payment Request. If the City is owed, traveler repays within the required timeframe. Missing or untimely documentation triggers suspension and enforcement under the policy.

Required Control Checks

- Approval and Finance certification before any booking/payment.
- No self-approval; special City Manager and Commissioner routes.
- GSA rates and 75% first/last-day rule.
- No duplicate per diem/card meal payment.
- Travel Log and original support due within two business days.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-07

Tuition Reimbursement

Controlling policy: Tuition Reimbursement Policy (Updated)

Primary process owner: Human Resources, Finance, and City Manager

Scope: Eligible regular full-time employees working at least 37.5 hours weekly who completed probation and have been in good standing for one year.

Process trigger: Employee requests pre-approval for a qualifying associate, bachelor, or postgraduate course related to current work or a future municipal job.

Required records / forms: Tuition Reimbursement Pre-Approval Request; Tuition Reimbursement Approval Form; supervisor and City Manager approvals; proof of tuition/payment; official grade; payroll authorization; repayment agreement when applicable.

Roles and Responsibilities

Role	Responsibility
Employee	Seek pre-approval; attend off duty unless approved; pay eligible tuition; submit grade and proof within 30 days; satisfy one-year service obligation.
Supervisor	Confirm job/career alignment, performance standing, scheduling, and operational impact; approve request.
Human Resources	Verify eligibility, annual participation limit, and first-come status; retain program records.
City Manager	Approve participation and any class attendance during work hours; approve repayment plan with Finance.
Finance / Payroll	Verify limits, grade percentage, other funding, tax treatment, and process payment through payroll.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Human Resources**	Verify eligibility. HR confirms regular full-time status, probation completion, one year in good standing, qualifying curriculum, and availability within the three-employee annual limit.
2	**Employee / Immediate Supervisor / City Manager**	Obtain pre-approval. Before enrollment, employee completes the pre-approval request. Supervisor confirms relevance and scheduling; City Manager provides authorization. Classes occur off duty unless the City Manager approves otherwise in writing.
3	**Employee**	Complete the course. Employee completes the approved course and retains tuition invoice and proof of payment. Books, travel, parking, equipment, administrative fees, and other listed secondary expenses are excluded.
4	**Employee / Human Resources**	Submit reimbursement package. Within 30 days after course completion, employee submits the approval form, prior authorization, tuition proof, payment proof, and successful official grade.
5	**Human Resources / Finance Department**	Check duplicate funding and limits. HR/Finance confirms the tuition was not paid by GI Bill, scholarship, fellowship, grant, or another source. Reimbursement cannot exceed $2,000 per employee per fiscal year.

Step	Responsible Party (Who)	Required Action
6	**Finance Department**	Calculate reimbursement. Apply 100% for grade A, 80% for B, 40% for C, and no reimbursement for lower grades, limited to eligible instruction/tuition charges.
7	**Finance Department / Payroll**	Apply tax treatment and pay. Finance determines calendar-year educational assistance under IRC §127. Amounts above $5,250 are taxable compensation. Payment is routed through payroll, not Accounts Payable.
8	**Human Resources / Finance Director / City Manager**	Monitor service obligation. Employee must remain employed for one year after payment. If separation occurs earlier, calculate the repayment due; a lump sum or up to six monthly payments may be approved by the Finance Director and City Manager.

Required Control Checks

- Pre-approval before enrollment.
- Three employees per calendar year, first come/first served.
- $2,000 per employee per fiscal year.
- Grade-based percentage and no duplicate funding.
- Payroll processing and one-year post-payment service obligation.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-08

Grant Management — Pre-Award Through Closeout

Controlling policy: Grant Management Policy and Procedures

Primary process owner: Finance Department and Recipient Department

Scope: All City personnel preparing proposals, accepting/administering awards, spending or reporting grant funds, and managing grant-funded assets or contracts.

Process trigger: Project concept, funding opportunity, grant application, award notice, grant-funded transaction, amendment, reporting date, monitoring event, or closeout.

Required records / forms: Grant opportunity analysis; approval to submit; application and NOFO file; Commission agenda item; executed award; grant budget/project code; PO, itemized invoice, receiving report, attestation; reimbursement/report package; reconciliation; amendment; closeout report; grant inventory and retention file.

Roles and Responsibilities

Role	Responsibility
City Commission	Set policy/budget and approve awards or commitments requiring Commission action.
City Manager / AOR	Serve as authorized organizational representative; approve permissible waivers and award actions.
Finance	Coordinate grant tracking, proposal support, Commission items, accounting, reimbursement requests, reports, compliance, reconciliation, and closeout.
Recipient Department	Develop project; obtain approval; manage scope, performance, vendors, deliverables, reports, and grant-funded property.
City Attorney / Procurement / HR	Review agreements and legal terms; apply procurement and labor/payroll controls as applicable.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Recipient Department / Finance Department**	Develop the project. Define public need, scope, measurable outcomes, total cost, match, staffing, cash flow, partners, sustainability, and alignment with City priorities before pursuing funding.
2	**Recipient Department / Finance Department**	Assess the opportunity. Read the complete NOFO/FOA. Confirm eligibility, deadline, match, allowable costs, partnerships, required support, capacity, political/conflict issues, and whether benefit exceeds implementation burden.
3	**Recipient Department / Finance Department / City Manager / City Commission**	Obtain authorization and prepare application. Recipient Department works with Finance to obtain approval, build the budget/narrative, gather documents, and prepare any Commission agenda item. Submit only a complete, authorized application through the designated representative.
4	**Finance Department / Recipient Department / City Attorney**	Review and accept award. Finance and the benefitting department review scope, budget, conditions, reporting, procurement, legal, and operational obligations. Obtain legal/Commission/Manager approvals and full execution before any grant funds are spent.

Step	Responsible Party (Who)	Required Action
5	**Finance Department**	Establish financial controls. Create grant/project identifiers and budget. Record award and match. Schedule reporting and reimbursement deadlines. Maintain separate, traceable records and an inventory of grant-funded assets.
6	**Recipient Department / Procurement / Finance Department**	Authorize and procure. Confirm the cost is allowable, allocable, reasonable, within scope and period, and not an impermissible supplanting. Follow the stricter of grantor/federal and City procurement rules. Address conflicts before participation.
7	**Finance Department / Department Director / Receiving Employee**	Verify each payment. Require a valid pre-authorized PO, fully itemized invoice matching contract rates, signed/dated receiving report, and Department Director attestation. Reject lump-sum or non-itemized professional-service invoices when the contract requires hourly/cost support.
8	**Recipient Department / Finance Department**	Monitor performance and report. Recipient Department verifies deliverables and progress; Finance reconciles revenues, expenditures, match, reimbursements, and reports. Submit accurate programmatic and financial reports by grantor deadlines.
9	**Recipient Department / Finance Department / Grantor / City Authority**	Request changes before spending. Do not spend outside the approved scope or reallocated budget until the grantor and required City authorities approve the amendment or extension in writing.
10	**Recipient Department / Finance Department**	Close out. At least 90 days before end, assess extension need, collect final invoices, reconcile all revenue/expense, submit final reimbursement and deliverables, complete grant and asset records, and provide closeout copies to Finance.
11	**Finance Department / Records Custodian**	Retain and audit. Retain grant records at least five years after the audit year of the last expenditure, longer when the grantor or unresolved audit/litigation requires. Support monitoring and audit requests.

Required Control Checks

- No spending before full award execution.
- Allowable, allocable, reasonable, within scope and performance period.
- Three-way match plus Department Director attestation.
- No unsupported lump-sum/non-itemized professional invoices.
- Written grantor approval before scope/budget changes; five-year minimum retention.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-09

PBC DHES CDBG Monthly Reimbursement

Controlling policy: PBC DHES – CDBG Grant Procedures

Primary process owner: Grant Manager/Administrator (Senior Accountant)

Scope: Palm Beach County DHES CDBG code-enforcement award, related program staff, payroll/fringe costs, reimbursements, monitoring, and closeout.

Process trigger: Monthly close, no later than the monthly reimbursement deadline, and upon receipt of County reimbursement.

Required records / forms: Schedule I Invoice Cover Sheet; Schedule III Detailed Monthly Narrative; payroll/fringe spreadsheet; check stubs; paid-period timesheets; daily activity records; health/life, retirement, and workers' compensation proof; approval; submission copy; deposit record; reimbursement tracking/reconciliation sheet.

Roles and Responsibilities

Role	Responsibility
Code Enforcement Officer	Maintain daily activity records that agree to time and payroll; submit monthly.
Human Resources / AP	Provide paid-period timesheets, payroll checks, insurance, retirement, and workers' compensation proof.
Grant Administrator / Finance	Gather, reconcile, prepare, submit after approval, track receipt, maintain files, and reconcile the grant.
Finance Director	Provide budgets; verify funding; monitor activity; support grantor monitoring.
City Manager / Clerk / Commission	Manager approves each request; Clerk manages executed award submission; Commission approves the grant.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Grant Administrator / Program Staff / HR / Accounts Payable**	Open monthly cycle. By the monthly close, identify pay periods with check dates in the requested month and request supporting records. Invoice submission is monthly and due no later than the 15th day.
2	**Grant Administrator / Finance Department**	Gather program and payroll evidence. Collect daily activity records, paid timesheets, payroll check detail, and proof of health/life insurance, retirement, and workers' compensation.
3	**Grant Administrator**	Reconcile eligible costs. Finance reconciles payroll and fringe costs to payroll, activity records, the grant budget, and the period requested. Resolve differences before preparation.
4	**Grant Administrator / Finance Department**	Prepare request. Complete the payroll/fringe spreadsheet, Schedule III Detailed Monthly Narrative, and Schedule I Invoice Cover Sheet with grant number, pay periods/check dates, and invoice total.
5	**Grant Administrator / Finance Director**	Assemble and quality-check package. Confirm the original invoice, narrative, spreadsheet, check stubs, timesheets, daily records, and all fringe proof are complete and mutually consistent.
6	**City Manager**	Obtain approval. Submit the complete package to the City Manager for approval. No incomplete or unapproved package may be sent.

Step	Responsible Party (Who)	Required Action
7	**Grant Administrator**	Submit and retain. Submit to the grantor by the deadline and retain both a hard-copy package and a scanned copy in the grant file.
8	**Finance Department**	Receive and record reimbursement. Upon receipt, Finance verifies the amount, deposits the funds, records the payment in the accounting system, and updates the reimbursement tracking log.
9	**Finance Department / Grant Administrator**	Reconcile grant balance. Update the reconciliation sheet for award, requests submitted, adjustments, reimbursements received, and remaining balance. Use it for monitoring, closeout, and audit.

Required Control Checks

- Activity records must agree to payroll/timesheets.
- Only pay periods paid within the requested month.
- Complete package before Manager approval/submission.
- Separate program reporting, preparation, and approval roles.
- Deposit/accounting entry agrees to reimbursement log and grant reconciliation.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-10

Fraud, Waste, and Abuse Reporting and Response

Controlling policy: Anti-Fraud, Waste, and Abuse Policy

Primary process owner: City Manager and City Attorney

Scope: All employees, Charter Officers, elected officials, contractors, transactions, records, procurement, assets, allowances, reimbursements, and City programs.

Process trigger: Observation, allegation, audit exception, control failure, or credible indication of fraud, waste, abuse, unethical conduct, falsified records, misuse, or unauthorized benefit.

Required records / forms: Written report/intake record; supporting evidence; conflict/recusal record; initial review; referral record; investigation report; Commission notice; restitution/corrective-action record; acknowledgment/training record.

Roles and Responsibilities

Role	Responsibility
Reporter / Supervisor / HR	Report suspected conduct immediately through an authorized channel; preserve information; do not retaliate.
City Manager and City Attorney	Coordinate immediate initial review and legal/compliance response.
City Clerk	Coordinate when the City Manager is the subject; notify Commission when findings involve a Charter Officer or elected official.
Independent / External Authority	OIG, Ethics Commission, State Attorney, or law enforcement investigates or receives referral as appropriate.
Finance / HR	Preserve financial and personnel records; implement control, discipline, and restitution actions as authorized.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Employee, Charter Officer, Elected Official, Contractor, or Other Reporter**	Report immediately. Submit suspected fraud, waste, abuse, or unethical conduct to a supervisor/Department Head, HR Director, City Manager, Palm Beach County OIG, or Florida Commission on Ethics as appropriate. Good-faith reporters are protected from retaliation.
2	**Receiving Official / Records Custodian / IT Services as needed**	Secure evidence and prevent further loss. Preserve documents, logs, devices, payment records, and other evidence. Limit access to those with a need to know; do not alert subjects in a manner that compromises the review.
3	**City Manager / City Attorney; City Clerk if City Manager is subject**	Select an independent review path. City Manager and City Attorney coordinate the initial review. If the City Manager is the subject, the City Clerk coordinates. Anyone with a conflict or who is the subject must not control the review.
4	**Assigned Reviewer / City Attorney**	Assess credibility and exposure. Document the allegation, public funds/assets involved, applicable contract/policy/law, immediate control risk, and need for outside referral.

Step	Responsible Party (Who)	Required Action
5	**City Manager / City Attorney / External Authority**	Refer and cooperate. When evidence suggests credible fraudulent activity, notify and cooperate with the Palm Beach County OIG, Florida Commission on Ethics, State Attorney, or local law enforcement as appropriate.
6	**Assigned Investigator / Appropriate City Authority**	Complete findings and action. Document substantiated and unsubstantiated findings, affected transactions, control failures, responsible parties, and recommended corrective action, while respecting confidentiality and due process.
7	**City Clerk / City Commission**	Escalate official misconduct. If findings involve a Charter Officer or elected official, the City Clerk notifies all Commissioners in writing and the City refers findings to the appropriate state authorities identified in policy.
8	**Finance Department / HR / City Manager or City Commission**	Recover and remediate. Pursue lawful restitution or civil recovery for unauthorized benefits or losses; correct records; strengthen controls; and impose authorized discipline or contract remedies.
9	**Human Resources**	Train and retain acknowledgment. HR conducts annual fraud, purchasing, and ethics training and retains signed acknowledgments within 30 days after adoption or upon hire/taking office.

Required Control Checks

- Mandatory immediate reporting.
- Anti-retaliation protection for good-faith reports.
- Independent review when a subject or conflict exists.
- External referral for credible fraud or official misconduct.
- Restitution, discipline, control remediation, annual training.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

SOP-11

Whistleblower Complaint Intake, Investigation, and Anti-Retaliation

Controlling policy: Whistleblower Protection and Retaliation Prevention Policy (Updated)

Primary process owner: City Manager, HR Director, or City Attorney as Receiving Official

Scope: Employees, Charter Officers, elected officials, contractors, vendors, volunteers, advisory bodies, and members of the public making protected disclosures.

Process trigger: Receipt of a disclosure alleging a violation of law, gross mismanagement, malfeasance/misfeasance, gross waste, abuse of authority, or neglect of duty; or receipt of a retaliation complaint.

Required records / forms: Written/signed complaint when possible; confidential intake log; 3-business-day acknowledgment; 10-business-day assessment; referral/recusal record; investigation file; extension notice; final report; retaliation complaint; remedy/corrective-action record.

Roles and Responsibilities

Role	Responsibility
Receiving Official	Log complaint; acknowledge; protect identity; coordinate preliminary assessment.
City Attorney / Independent Counsel	Advise statutory assessment; ensure recusal; refer official-level matters; direct legally compliant investigation.
Independent Investigator / OIG / State Attorney	Investigate matters requiring independence or external authority.
HR Director	Receive personnel/retaliation matters; conduct or coordinate expedited retaliation review.
City Manager / City Commission	Implement remedies and discipline at the authority level specified by policy.

Procedure — Who Does What

Step	Responsible Party (Who)	Required Action
1	**Receiving Official: City Manager, HR Director, or City Attorney**	Receive and secure. Accept written, signed, detailed disclosures when possible; accept anonymous reports to the extent possible. Date-stamp, restrict access, protect identity, and preserve evidence. Do not promise statutory protection beyond what law permits.
2	**Receiving Official**	Log and acknowledge. Receiving official logs the complaint and issues written acknowledgment to the whistleblower within three business days.
3	**Receiving Official / City Attorney or Independent Counsel**	Check conflicts and assign reviewer. No subject of the complaint may participate. Use independent legal counsel if the City Attorney is implicated. If the complaint involves the City Manager, City Clerk, or a Commissioner, the City Attorney immediately refers it to an independent investigator, OIG, or State Attorney.
4	**Receiving Official / Counsel**	Complete preliminary assessment. Within 10 business days, receiving official and appropriate counsel determine whether the disclosure meets the statutory/policy definition and identify the proper investigation or external channel.
5	**Independent Investigator / OIG / State Attorney as assigned**	Investigate confidentially. Gather records, conduct interviews, analyze facts, and maintain identity and active-investigation confidentiality as required. Document chain of custody and all material decisions.

Step	Responsible Party (Who)	Required Action
6	**Assigned Investigator / Receiving Official**	Complete or extend. Complete the investigation within 60 calendar days of filing. If complexity requires extension, notify the whistleblower and City Commission in writing with reasons.
7	**City Manager or City Commission**	Issue findings and corrective action. Document findings and recommended action. City Manager implements remedies; City Commission acts when retaliation was directed by a Charter Officer or elected official. Refer external matters as required.
8	**HR Director or City Manager / Independent Investigator**	Handle retaliation complaint. A person alleging retaliation files with HR—or City Manager if HR is involved—within 60 calendar days of the retaliatory act. HR or an independent investigator completes an expedited review within 30 days.
9	**City Manager or City Commission / HR / Finance as applicable**	Apply remedies and discipline. When retaliation is substantiated, implement applicable reinstatement, back pay/benefits, record correction, costs, or contract relief and discipline the retaliator at the proper authority level.
10	**Receiving Official / Records Custodian / HR / City Clerk**	Close and retain securely. Record closure/inactive date, preserve the confidential file, communicate permitted outcome information, and maintain acknowledgments and biennial/new-hire training records.

Required Control Checks

- Acknowledgment within 3 business days.
- Preliminary assessment within 10 business days.
- No self-investigation; independent referral for key officials.
- Investigation within 60 calendar days or written extension.
- Retaliation complaint within 60 days; expedited review within 30 days.

Completion standard: The process is complete only when required approvals are documented, source records reconcile, the responsible register or accounting record is updated, and unresolved exceptions are escalated to the authority identified in the controlling policy.

Workflow–SOP Synchronization Matrix

Each row identifies the matching slide in the companion PowerPoint deck. The same trigger, owners, control gates, deadlines, and closeout records are used in both deliverables.

SOP	Process	Slide	Key gate
SOP-01	Capital Asset Management, Tracking, and Surplus Disposal	3	Commission resolution before disposal
SOP-02	Retrieval of City Assets — Employees and Charter Officers	4	Return and deactivate by separation deadlines
SOP-03	Retrieval of City Assets — Elected Officials	5	Clerk-led return and records transfer
SOP-04	IT Asset, User Access, and Password Security	6	Approval/tagging before issue; least privilege
SOP-05	Municipal Credit Card Use and Monthly Reconciliation	7	No self-approval; five-day reconciliation
SOP-06	Official City Travel Authorization and Reconciliation	8	Approval before booking; two-day final log
SOP-07	Tuition Reimbursement	9	Pre-approval; grade/limit/tax verification
SOP-08	Grant Management — Pre-Award Through Closeout	10	Executed award; three-way match
SOP-09	PBC DHES CDBG Monthly Reimbursement	11	Complete monthly package by deadline
SOP-10	Fraud, Waste, and Abuse Reporting and Response	12	Independent review and external referral
SOP-11	Whistleblower Complaint Intake, Investigation, and Anti-Retaliation	13	3/10/60-day intake and investigation controls

Implementation and Review

- Process owners should assign named backups and confirm access to all required forms, logs, systems, and secure records locations before the effective date.
- Finance, HR, the Clerk, IT, and department heads should complete coordinated training because several SOPs share asset, access, travel, card, grant, and separation controls.
- The City should review these SOPs whenever the controlling policy, Charter, Code, grant agreement, GSA rate, Florida law, or assigned organizational roles change.