ANGELA REYES, LLC
GOVERNMENTAL ACCOUNTING SERVICES

MEMORANDUM

TO: City Manager
FROM: Angela Reyes LLC, Financial Consultant
DATE: June 22, 2026
SUBJECT: Summary of Financial Consulting Services, Deliverables Provided, and Ongoing Initiatives

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Purpose

The purpose of this memorandum is to provide a summary of the financial consulting services provided to the City of Pahokee, including completed tasks, documents developed, financial reviews performed, operational support provided, and ongoing initiatives currently underway.

The primary focus has been to assist the City with strengthening financial operations, improving compliance, preparing accurate financial information, supporting transparency, and establishing processes that promote long-term financial stability.

Budget Development and Financial Planning

Summary of Work Performed

Assisted the City with the development and review of the budget process by evaluating historical financial information, reviewing available resources, and assisting staff with preparation of budget documents.

Work completed included:

- Reviewed prior year adopted budgets and historical financial information.
- Assisted departments with organizing budget information.
- Reviewed revenues and expenditures by fund.
- Provided recommendations regarding budget presentation and financial reporting.
- Reviewed millage rate information including current millage rate and rollback rate calculations.
- Provided financial analysis to assist with budget decision-making.

Documents Provided

- FY2027 Budget Worksheets

- Department Budget Review Documents
- Historical Budget Information
- Revenue Analysis Worksheets
- Expenditure Review Worksheets
- Millage Rate and Taxing Authority Information
- Budget Presentation Materials
- Historical Budget Overview

Annual Audit and Financial Reporting Assistance

Summary of Work Performed

Assisted Administration and Finance staff with review and preparation of financial information needed for the annual audit process.

Work completed included:

- Reviewed audit status and outstanding documentation requirements.
- Assisted with identifying missing information needed by external auditors.
- Reviewed financial reports and supporting documentation.
- Reviewed financial statement information and provided questions/comments.
- Assisted with developing corrective action recommendations.

Documents Provided

- Audit Status Review
- Audit Document Request Tracking
- Financial Review Comments
- ACFR Review Recommendations
- Audit Follow-Up Items
- Forensic Audit Request

Financial Review and Internal Controls

Summary of Work Performed

Reviewed financial processes and provided recommendations to strengthen accountability, accuracy, and internal controls.

Work completed included:

- Reviewed financial processes and procedures.
- Discussed improvements to daily financial operations.
- Reviewed concerns related to financial reconciliations.
- Assisted with identifying areas requiring additional review.
- Provided recommendations to strengthen controls and documentation.

Documents Provided

- Financial Process Review Recommendations
- Internal Control Recommendations
- Corrective Action Recommendations
- Cash Overview Recommendations

Purchasing Policy Review and Process Improvements

Summary of Work Performed

Reviewed existing purchasing procedures and recommended updates to improve consistency, compliance, and accountability.

Work completed included:

- Reviewed current purchasing practices.
- Compared procedures against applicable requirements.
- Recommended updates to strengthen purchasing controls.
- Developed processes to improve documentation and approvals.

Updates addressed:

- Emergency purchases
- Expedited purchasing procedures
- Vendor payment processing
- Capital asset purchases
- IT equipment purchases
- Small purchase procedures
- Contract approval processes

Documents Provided

- Updated Purchasing Policy Draft
- Purchasing Process Workflow
- Emergency Purchase Procedures
- Vendor Payment Procedures

Summary of Work Performed

Assisted Administration with preparation related to the Office of Inspector General

review. Work completed included:

- Reviewed OIG requests and required documentation.
- Assisted with organizing information needed for response.
- Reviewed policies, procedures, and supporting documentation.
- Identified areas requiring corrective actions or improvements.
- Prepared staff for upcoming review discussions.

Ongoing Items

Currently assisting with:

- Overall City response to the JLAC.
- Preparation for the repones and OIG site visit.
- Coordination of supporting documents.
- Review of financial records.
- Development of corrective action responses where necessary.

Documents Provided / In Progress

- OIG Response Preparation
- Corrective Action Recommendations
- Supporting Documentation Review

Ongoing Administrative and Financial Support

Additional ongoing support includes:

- Meetings with City Administration and staff.
- Financial guidance regarding City operations.
- Review of financial questions and concerns.
- Assistance with improving communication between departments.
- Development of processes to improve efficiency and accountability.

Areas of continued focus:

- Monthly financial reporting improvements
- Audit completion
- Budget monitoring

- Policy implementation
- Internal control improvements
- Financial transparency

Conclusion

The financial consulting services provided have focused on assisting the City of Pahokee with improving financial operations, strengthening internal controls, supporting compliance requirements, improving budget practices, and preparing the City for future financial stability.

The documents and materials provided throughout this process are considered working documents developed to assist City Administration and staff with analysis, discussion, implementation, and decision-making. These documents are intended to serve as tools to support operational improvements and may continue to be updated as additional information is reviewed, processes are finalized, and City priorities evolve.

Continued efforts remain focused on completing outstanding financial priorities, implementing improved processes, supporting staff, and ensuring the City has accurate and reliable financial information for decision-making.

Thank you

Angela Reyes-Santana

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