



## Office of the Village Manager

### MEMORANDUM

**To:** Honorable Mayor & Members of the Village Council  
**Thru:** Howard W. Brown, Jr., Village Manager *[Signature]*  
**From:** Daniel W. Eick, Management Analyst *D. W. E*  
**CC:** Village Staff  
**Date:** December 17, 2019  
**Re:** Bi-Monthly Report and Update (For week ending in Saturday, December 21, 2019)

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In the interest of keeping you informed of administrative matters on a frequent basis, I am providing this report for your review and consideration:

#### Administration

- On December 9, 2019, Mayor Stone, Council Member Anthony Dowling, and myself traveled to state capitol regarding HB 2639 to specifically meet with our Martin County legislative delegation and appear before the House Tourism and Transportation Committee to respond to any questions of the committee. Council Member Jackie Clarke was also there on unrelated business but participated in our meeting at the Transportation and Tourism Committee meeting. HB 2639 which is a bill that will fund approximately \$2.7M in road and draining improvements / repair on MLK Blvd. HB 2639 was unanimously approved by the Committee making the Village's appropriations request eligible to be included in the house budget.
- We are trying to finalize the Council retreat for January 31 – February 1. We also reached out to the Florida League of Cities (FLC) to see if they could serve as facilitator. According to Daniel Eick, Management Analyst, FLC does not provide these services.
- I have also sent a letter dated December 17, 2019 to Mauldin and Jenkins, the Village's auditor. I have copied you on that correspondence.

#### Human Resources

Starting on Monday, January 6, 2020. Village office hours will be 8 AM to 6 pm, Monday through Thursday, excluding holidays.

Mr. Albert "Albie" Scoggins, is our new Parks Superintendent. He will hit the ground running on Thursday, January 2, 2020.

Daren Hamberger is the Village's new record management consultant specializing in Laserfiche software. He will be organizing the village's public record systems for ease of access and better control.

Susan Owens is currently on leave and all correspondence with the Village Clerk should be directed to the Assistant to the Village Clerk Alyssa Osterman. I am also in the process of securing a permanent back-up to the Village Clerk.

Management Analyst Daniel Eick has been designated as the Village's acting Public Information Officer. As such, requests for public information or ongoing Village activities should be sent through his desk.

#### Ongoing Improvements

The Village office is preparing two RFP's for a communications and lobbying consultant respectively. More information will be provided shortly.

The office is awaiting confirmation of Granicus/Novus Agenda webinar trainings.

#### **Parks and Recreation Department**

##### Booker Park Fire Station

The Booker Fire Station metal roofing contract has been approved and we are waiting on the Notice of Commencement. Once that notice arrives, coordination of work will begin.

Repair of the wood fencing surrounding the fire station is ongoing alongside landscaping work.

##### Park Landscaping

Wood fence repairs are in progress at Big Mound Park while we await approval of proposals for irrigation inspection and metal fencing repair. Additionally, Review of lighting fixture options for all 3 parks is ongoing alongside updated electrical repair proposals.

Landscaping and beautification across all parks is estimated to be roughly 60% complete.

#### **Finance**

##### Audits and Reports

The Fiscal Year 2017 – 2018 audit is complete and will be presented to the Village council during the special meeting on 12/19/2019. The Fiscal Year 2018 – 2019 Audit is expected to begin early January 2020.

Monthly financial reports are expected to resume in January 2020.

##### Software Procurement

The Financial Services Department is currently in the process of reviewing financial software options for use by the village. Procurement of software is expected no later than March 2020.

## **Planning and Development**

### Comprehensive Plan

The Inaugural Comprehensive Plan was adopted on 12/12/2019 by order of the Village Council. The adoption hearing included 5 changes made in response to the ORC report from DEO. Staff were requested to:

- Better Define the Planning Horizons
- Expand the details for intensity of non-residential uses
- Add maps to the transportation map series
- Develop LOS for water, sewer, and drainage
- Update LOS for roadways

Next step is for staff to package the final version and mail to state who have 45 days from receipt to determine sufficiency. Once this review is complete, and we are delivered notice, the comprehensive plan will be in effect.

## **Public Works and Engineering**

### Drainage Evaluation

Evaluated Booker Park and Uptown areas during the rainstorm on 12/12/2019. Identified numerous drainage improvements which need to be addressed. Current plan is to address these issues over the next several months. More information will be provided soon.

### Village Signage

Palmera Landscaping has prepared a master signage plan/list identifying all village signage. An Agenda item to piggyback contracts will be submitted in early January.

### Storm Water Report

The Kimley-Horn Storm Water Report draft has been submitted. We anticipate the final version to be submitted by early January 2020.

### Pavement Micro surfacing

Finally, Pavement Micro surfacing for zones 1 and 3 has been scheduled for the end of January 2020.

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**End of Memorandum**



# Village of Indiantown

**December 17, 2019**

Mauldin & Jenkins, LLC  
1401 Manatee Avenue West, Suite 1200  
Bradenton, Florida 34205

This representation letter is provided in connection with your audit(s) of the financial statements of the Village of Indiantown, Florida, which comprise the respective financial position of the governmental activities and general fund information as of September 30, 2018, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 17, 2019 the following representations made to you during your audit.

## **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 14, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.



- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the entity's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Village Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

#### **Government—specific**

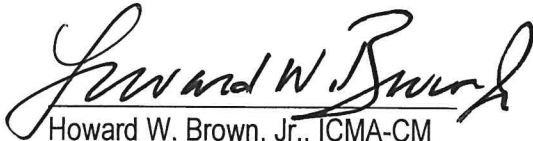
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The Village has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Village has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GAS Statement No. 34.
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the Village's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We have disclosed all tax abatements, if any, to you for disclosure in the Village's financial statements in accordance with GASB Statement No. 77.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classification or financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) In connection with your engagement to examine the Village's compliance with Section 218.415, Florida Statutes, regarding the investment of public funds for the year ended September 30, 2018, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:
- a) We are responsible for complying with Section 218.415, Florida Statutes, regarding the investment of public funds.
  - b) We are responsible for establishing and maintaining effective internal control over compliance with Section 218.415, Florida Statutes, regarding the investment of public funds.
  - c) We have performed an evaluation of the Village's compliance with Section 218.415, Florida Statutes, regarding the investment of public funds. Based on our evaluation, the Village has complied with Section 218.415, Florida Statutes.
  - d) There has been no known noncompliance with Section 218.415, Florida Statutes, regarding the investment of public funds.
  - e) We have made available all documentation and other information related to compliance with Section 218.415, Florida Statutes.
  - f) There have been no communications from regulatory agencies, internal auditors, or other independent accountants or consultants regarding possible noncompliance with Section 218.415, Florida Statutes, including communications received between September 30, 2018 and December 17, 2019.
- 48) With respect to federal awards and state financial assistance programs:
- a) We are responsible for understanding and complying and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General, including requirements relating to the preparation of the schedule of expenditures of federal awards and state financial assistance.
  - b) We have, in accordance with Uniform Guidance and Chapter 10.550, Rules of the Auditor General, prepared the schedule of expenditures of federal awards and state financial assistance, and have included in the schedule expenditures made during the audit period for all awards provided by federal and state

agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, noting total expenditures did not exceed the \$750,000 threshold in the current year to warrant a single audit.

VILLAGE OF INDIANTOWN, FLORIDA

A handwritten signature in cursive script, reading "Howard W. Brown, Jr.", written in black ink.

Howard W. Brown, Jr., ICMA-CM  
Village Manager