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CITY OF RIVIERA BEACH CITY COUNCIL
Special Meeting

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Marina Village Event Center
190 East 13th Street
Riviera Beach, Florida
Thursday, February 25, 2021
6:03 p.m. - 7:21 p.m.

- - -

IN ATTENDANCE:

- Chair Julia Botel
- Vice Chair Douglas Lawson
- Councilperson Shirley D. Lanier
- Councilperson Tradrick McCoy
- Councilperson KaShamba Miller-Anderson
- Mayor Ronnie Felder
- City Manager Jonathan Evans
- City Attorney Dawn Wynn
- City Clerk Claudene Anthony

1 BE IT REMEMBERED that the following City
2 of Riviera Beach Special Council Meeting was had at
3 the Marina Village Event Center on Thursday, February
4 25, 2021, beginning at 6:03 p.m., with attendees as
5 hereinabove noted, to wit:

6 - - -

7 CHAIR BOTEL: I call to order the Special
8 City Council Meeting for February 25th. The time is
9 6:03 p.m.

10 Madam Clerk, please call the roll.

11 CITY CLERK ANTHONY: Mayor Ronnie Felder.

12 (No response.)

13 CITY CLERK ANTHONY: Chairperson Julia Botel.

14 CHAIR BOTEL: Here.

15 CITY CLERK ANTHONY: Chair Pro Tem Douglas
16 Lawson.

17 VICE CHAIR LAWSON: Here.

18 CITY CLERK ANTHONY: Councilperson Tradrick
19 McCoy.

20 (No response.)

21 CITY CLERK ANTHONY: Councilperson Shirley
22 Lanier.

23 COUNCILPERSON LANIER: Here.

24 CITY CLERK ANTHONY: Councilperson KaShamba
25 Miller-Anderson.

1 COUNCILPERSON MILLER-ANDERSON: Present.

2 CITY CLERK ANTHONY: City Manager Jonathan
3 Evans.

4 CITY MANAGER JONATHAN EVANS: Present.

5 CITY CLERK ANTHONY: City Clerk Claudene
6 Anthony is present.

7 City Attorney Dawn Wynn.

8 MS. WYNN: Here.

9 CITY CLERK ANTHONY: Thank you, Madam Chair.

10 CHAIR BOTEL: Thank you. We'll have a moment
11 of silence, followed by the Pledge of Allegiance led by
12 Councilwoman Lanier.

13 (Moment of silence observed. Pledge of
14 Allegiance recited.)

15 CHAIR BOTEL: Thank you. Any person who
16 would like to speak on an agenda item, please complete
17 a pink public comment card located at the front desk
18 and give it to the staff prior to the item being taken
19 up by City Council for discussion.

20 Members of the public will be given a total
21 of three minutes to speak on all items listed on the
22 consent agenda and three minutes to speak on each
23 regular agenda item. The time limit for public comment
24 may be reduced by a vote of the City Council based on
25 the voluminous nature of public comment cards. In no

1 event will anyone be allowed to submit a comment card
2 to speak on an agenda item after the resolution is read
3 or the item considered.

4 Do we have any disclosures by -- additions,
5 deletions or substitutions by Council or staff?

6 CITY MANAGER JONATHAN EVANS: Yes, Madam
7 Chair. If the Board would indulge staff, we'd like the
8 opportunity to provide some information with regards to
9 the flying of the flags at half staff.

10 CHAIR BOTEL: Okay. Where would you like to
11 put that on the agenda?

12 CITY MANAGER JONATHAN EVANS: If we can do
13 that at the beginning of the agenda?

14 CHAIR BOTEL: Okay. Any disclosures by
15 Council?

16 COUNCILPERSON MILLER-ANDERSON: No.

17 CHAIR BOTEL: Thank you. Would someone care
18 to make a motion to approve the agenda?

19 COUNCILPERSON MILLER-ANDERSON: So moved.

20 COUNCILPERSON LANIER: Second.

21 CHAIR BOTEL: The motion has been made and
22 seconded to approve the agenda. As your name is
23 called, please say yes or no.

24 Madam Clerk.

25 CITY CLERK ANTHONY: Councilperson

1 Miller-Anderson.

2 COUNCILPERSON MILLER-ANDERSON: Yes.

3 CITY CLERK ANTHONY: Councilperson Lanier.

4 COUNCILPERSON LANIER: Yes.

5 CITY CLERK ANTHONY: Pro Tem Lawson.

6 VICE CHAIR LAWSON: Yes.

7 CITY CLERK ANTHONY: Chair Botel.

8 CHAIR BOTEL: Yes. The agenda is approved
9 unanimately.

10 Mr. Evans.

11 CITY MANAGER JONATHAN EVANS: Madam Chair and
12 members of the Board, if I can have Fire Chief John
13 Curd make the presentation with regards to the
14 protocols and procedures with respect to the raising
15 and lowering of the flag.

16 CHAIR BOTEL: Thank you.

17 CHIEF CURD: Good evening, Council.

18 COUNCILPERSON MILLER-ANDERSON: Good evening.

19 CHIEF CURD: So I want to -- I was asked to
20 come up here to talk about some of the protocols and
21 basically to set the record straight over what's
22 happened or transpired in the last week as it relates
23 to the lowering of the flag.

24 On Monday evening at approximately 6:03 p.m.
25 I received an e-mail from a subscribed site that I'm a

1 member of that notifies fire chiefs and other
2 individuals of when proclamations and declarations come
3 out for lowering of the flags at half staff.

4 Unfortunately, I just got home and I was taking a
5 shower, so I didn't get to the e-mail for about
6 30 minutes.

7 When I did get to that e-mail at 6:47, I
8 called my Battalion Chief Robert Aylsworth on that
9 Monday evening to have all of the flags at City Hall
10 and fire stations lowered to half staff to remember a
11 half a million individuals that have lost their lives
12 to COVID-19. The flags were to remain at half staff
13 from Friday, upon notification -- or excuse me --
14 Monday, upon notification, until sunset on Friday.

15 There seems to be some concerns about the
16 verbiage in the proclamation as it may only apply to
17 federal buildings or the like. And the verbiage simply
18 states: The flag of the United States shall be flown
19 at half staff at the White House and on all public
20 buildings and grounds, at all military posts and naval
21 stations, and on all naval vessels of the federal
22 government, and the District of Columbia and throughout
23 the United States and its territories and possessions
24 until sunset, February 26, 2021.

25 That is the same verbiage that's used as a

1 standard. It was used for Representative John Lewis,
2 in which we flew the flag at half staff. It was used
3 when the United States Capitol police officers died.
4 And it was also used when Representative Elijah
5 Cummings passed away. This has been standard protocol.
6 This has been a responsibility of the Fire Department,
7 and it's a responsibility that I feel is of great
8 significance.

9 Coincidentally, on Tuesday, Governor DeSantis
10 had his own order to have the flags flown at half staff
11 for the passing of a radio host and a political figure.
12 It was coincidental. Our flags were lowered by my
13 staff on Monday, and we felt that we were lowering them
14 with our hearts of the 500,000 people that died a very
15 lonely death by themselves, no one holding their hand,
16 no one to tell them I love them, no one for them to say
17 good-bye to.

18 I understand the political climate and how
19 some people may have interpreted what they thought they
20 saw or they thought they heard, but there were some
21 half truths and not complete stories that went along
22 with some of these narratives.

23 If the Council or if Mr. Evans would like a
24 revision or a policy on how this is done, why it's
25 done, we can definitely visit that, but the

1 responsibility of lowering the flags is mine and mine
2 alone, and it was my decision to make, and I made it
3 with my heart.

4 CHAIR BOTEL: Thank you, Chief.

5 Please let the record show that Commissioner
6 McCoy and the Mayor have joined the dais. Thank you.

7 CHIEF CURD: And I'll answer any questions
8 you have about the events over the past week.

9 CHAIR BOTEL: Any questions? Mr. McCoy,
10 you're recognized.

11 COUNCILPERSON McCOY: Thank you, Madam Chair.
12 Thank you, members, and my apologies for my tardiness.

13 Chief Curd, you said the protocol. Where's
14 the definition of protocol and how does that present
15 any binding obligation by the City of Riviera Beach?
16 So let me repeat that. I want the definition of
17 protocol and how does that prevent -- how does that
18 provide for any binding by the City of Riviera Beach?

19 CHIEF CURD: I'd have to get back to you on
20 the definition, unless you wanted me to look it up on
21 my phone. But the protocol is when the President of
22 the United States puts out a proclamation, we read over
23 that proclamation to see how it's interpreted. And
24 it's something that's been done through past practice
25 ever since I've been a member of this organization.

1 COUNCILPERSON McCOY: Okay, but let me go
2 ahead and give you my understanding. A protocol does
3 not bind us when we have our own Charter. By a
4 resolution of this body, by an ordinance that's adopted
5 on two readings is what is formal action by the City of
6 Riviera Beach. And absent of that, the City Manager
7 does have the authority to carry out the day to day.

8 But Mr. Fire Chief, I'm not going to sit here
9 and let you interpret this as we are under some
10 obligation because the Governor, the President, which
11 has no absolute authority to tell us as an elected body
12 or us individually unless you're sanctioned under some
13 constitutional obligation, but there is no authority
14 that exists that allows for the Governor to dictate to
15 us as a body that we have to lower our flags.

16 In fact, I brought this up to both the
17 Manager and also the Attorney, there is not one
18 provision that you can find that mandates that we even
19 have to have a flag at our public facilities, and
20 because of that same reason.

21 There are presidential pardons and there are
22 gubernatorial pardons. The President cannot issue a
23 pardon for a state offense. The Governor who's the
24 Governor of the state cannot issue a pardon for a
25 federal offense. In the like, neither one has the

1 authority to implement land use regulations or
2 ordinances that are defined solely by the authority of
3 this body. And to suggest that some sort of protocol
4 gives us now the obligation is outright incorrect, and
5 I just want to put it out there.

6 You can go and do whatever research, but we
7 set forth the policies that are -- that operate in the
8 City. In the absence of a policy, the discretion rests
9 with the Manager. And I would much rather hear the
10 Manager say he has bestowed that authority upon you.
11 But no protocol from the federal government dictates
12 what we do here in the City of Riviera Beach unless
13 there's some binding authority.

14 And absent of any binding authority, I think
15 that decision rests with this body; and in the absence
16 of this body, the City Manager. And I'm going to rest
17 on that, and I'm going to -- well, obviously, I don't
18 see that anybody seems concerned, but that is the
19 absolute truth. Unless I see anything otherwise, we
20 have that authority. And to suggest that we read
21 something off a -- we don't have to adopt -- because of
22 the very nature, we don't have to adopt any kind of
23 political directives by the Governor, nor by the
24 President unless it's accepted by this body.

25 And I yield, Madam Chair.

1 COUNCILPERSON MILLER-ANDERSON: Madam Chair.

2 CHAIR BOTEL: You're recognized.

3 COUNCILPERSON MILLER-ANDERSON: So, and I
4 hear what you're saying, Mr. McCoy, but are we now
5 saying that any time one comes out, that we need to
6 vote on whether or not we're going to do it? Because
7 as past precedent, we have not involved ourselves in
8 lowering of the flags, when it should be done or when
9 it shouldn't be done. So are we now saying that we
10 want to have this be a decision that the Council makes,
11 or are we going to allow the Manager to delegate those
12 duties to the Fire Chief as it's been done?

13 COUNCILPERSON McCOY: Madam Chair --

14 CHAIR BOTEL: You're recognized.

15 COUNCILPERSON McCOY: -- if I can respond.

16 Thank you, Councilwoman Miller-Anderson. And
17 that's perfectly what I'm, you know, where I was going.
18 I trust that we allow that decision to rest with the
19 Manager, who is in charge of the day to day. But
20 absent of that, I don't want to hear anybody suggest
21 that it's a protocol that we're subject to follow it.

22 The Manager makes that decision. That's
23 within his discretion, because clearly, we can't
24 convene a meeting if there is an untimely death of some
25 notable person that we need to take some sort of

1 legislative action or even a resolution. But I would
2 rest that with the Manager solely and not because we're
3 bind -- or we're bound, I should say, by some sort of
4 order, because we're not. In fact, there's nowhere
5 that requires us to even have a flag at City
6 facilities. And that's exactly what I'm saying.

7 So to suggest that it's protocol, protocol
8 insists that there's a rule. There is no rule. There
9 is no -- I mean even a court order, you know, arguably
10 a court order we'd have to adhere to because that's a,
11 you know, that is the separation of government and
12 that's a different process.

13 But as far as I'm concerned, we are the
14 legislative body, just like, you know, the Governor is
15 the executive branch. But unless there's a court
16 order, I don't see that we're bound by anything. But
17 your answer -- the answer to your question is I would
18 rest that with the Manager.

19 COUNCILPERSON MILLER-ANDERSON: Okay, and
20 like I said, this is something that has -- I don't
21 believe I've ever had this come up. And I understand
22 the sensitivity of the issue, but I do appreciate the
23 fact that the truth is out there about when they were
24 lowered, because that was the concern, as to when the
25 flags were lowered.

1 Last night when we were here and the question
2 was asked and it was put out there that the flags were
3 just lowered on yesterday. And if they were lowered on
4 Monday, clearly that was because of the COVID
5 situation.

6 I understand people's concern about it being
7 down on Wednesday, but my thing is, you know, if we as
8 a body had an issue with that, then obviously, we could
9 have called that meeting, which I don't think makes a
10 whole lot of sense, but we could have called a meeting
11 and addressed the issue. By the time we talked about
12 it last night, it was over. The Governor's order was
13 from sunup to sundown yesterday only.

14 I certainly understand the confusion that was
15 out there, but I do believe some people are now trying
16 to make -- use it as a political football, and it
17 shouldn't be a political football. None of us up here,
18 I'm pretty sure, supports the individual who --
19 lowering the flag for that individual. I think that
20 was pretty clear, and I think we all know where
21 everyone stands with that. I believe the community
22 understands that.

23 But if we have people that are putting it out
24 there that we're supporting that, and when we know that
25 is not the truth, that's a problem. You know, I mean

1 maybe we should have -- it should have been taken down
2 yesterday. The County did that, and maybe a couple of
3 other cities did that as well. Maybe that would have
4 helped with less confusion. But if you have people out
5 there purposefully making it an issue when that was not
6 the intent, people are very well aware that was not the
7 intent of it being down. It was down well before
8 yesterday.

9 And so, you know, being disingenuous and
10 saying it's down for one reason, when we, in reality,
11 know that's not what it was about, that's crazy. I
12 understand it's elections, and I understand everybody
13 is all hyped up and trying to, you know, battle for
14 their person, but don't make an issue out of something
15 that is not an issue.

16 That was not the reason why that flag was
17 down, because of the Governor's order. And it just
18 doesn't make any sense for that type of rhetoric to be
19 put out there when we, in reality, know that was not
20 the purpose. We know that's not the purpose. None of
21 us up here support that individual, and we are very
22 clear on that. But I understand.

23 But I just want for the record, because I
24 understand that, you know, well, you know, it was a
25 three to two vote. I mean first of all, we didn't vote

1 on it. That's number one. Number two, we kind of made
2 an agreement. Mr. Lawson shared his point. Mr. McCoy
3 shared his views. He asked a couple of questions, and
4 then that was kind of it. I mean we didn't take a vote
5 on it. We all understood why it was down. And by the
6 time we talked about it, it was over anyway.

7 So for the flags to be put back up today, I
8 don't understand how that happened anyway when we do
9 not interfere with day-to-day operations. That is not
10 our job. That is not our job.

11 And we are a body. We are not individual --
12 we don't make decisions on an individual basis. We had
13 an agreement. We talked it out last night. Whatever
14 the majority decided, agreed, consensus, whatever it
15 was, and that's what it was. We cannot just go out
16 there and randomly do what we want to do. It doesn't
17 work that way.

18 And until we understand our role, we're going
19 to have problems like this. That is not how a
20 government works together. We work together. We
21 discuss things, and that's how we get things done.
22 Somebody may win, somebody may lose. It's okay. But
23 we work it out. We don't go out there and just do what
24 we want to do. That's not how it works.

25 And you're talking about being divisive,

1 that's division at its finest. So, you know, I
2 understand everybody's feelings about it, but please
3 understand, that was not why people had that flag down.
4 Absolute nonsense. And those who are out there
5 spreading that, you know that's not the truth. So
6 that's the end of that for me. I'm done with the flag
7 situation. It's over anyway as of yesterday. Thank
8 you.

9 MAYOR FELDER: Madam Chair, for the record, I
10 put the flags back up this morning. But to insinuate
11 everybody in the community knows that the flag was half
12 staff because the president ordered is not true.

13 COUNCILPERSON MILLER-ANDERSON: That's not
14 what I said.

15 MAYOR FELDER: Tell my mother that, who's
16 confused about it, all right?

17 The mere fact even Mr. Evans, in a text last
18 night, said he didn't know if the flag was lowered for
19 (inaudible) or not, so if he didn't know, how do you
20 expect anybody else to know?

21 The thing about it is we knew that it would
22 be a sensitive situation. That's why the County backed
23 off from it, that's why some cities backed off from it.
24 We should have -- I mean we follow the County in other
25 time. So I just think this should have been a

1 conversation, you're right, before it was put up,
2 because we had a President and we had a Governor that
3 had two different points on why that flag should have
4 been at half staff. And it just happened, all right.

5 So to insinuate people knew, that's not fair.
6 To insinuate it's political, that's not fair. People
7 have feelings in this community too, and sometime I
8 think we overlook that. To make the point that it's
9 divisive I think is -- the division has been here way
10 before a flag became the issue, if we had to really be
11 truthful and real about the situation. So yes, I will
12 take the blame for putting it back up because I was the
13 one that asked that it -- that it be raised last night.

14 Secondly, I'm not on the CRA's Board, so
15 whether I'm here or not is my choice. But that was not
16 on the agenda last night at the CRA's Board either. To
17 suggest that I should be here to be in that discussion,
18 that wasn't on the agenda last night. That came up by
19 a Councilperson because he was receiving e-mails and
20 texts or whatever that it was going to be a problem.

21 And so if we don't have enough wisdom to
22 understand, to say some things may be legal, but it
23 doesn't mean that it's going to end up the right way,
24 we as a body should take that into consideration also,
25 and that's what I did. I took it into consideration,

1 which I don't think we would be here today with this
2 issue over our heads. And now everything that happens
3 we're going to blame it on an election or political? I
4 beg to differ.

5 CHAIR BOTEL: Are we done with this
6 conversation?

7 VICE CHAIR LAWSON: Madam Chair.

8 CHAIR BOTEL: You're recognized.

9 VICE CHAIR LAWSON: Thank you.

10 My concern from last night, and still is, was
11 just the optics of what the half mast flag represented
12 in the community. And what I would like to see, just
13 for future, is us being hypersensitive to our community
14 for all situations. And when the issue arised about
15 the Governor passing an order for us to lower the flag
16 for half mast to support someone that this City
17 definitely does not, we should have at least put out a
18 memo, something that would have acknowledged this prior
19 to it actually getting back to being a firestorm.

20 So I continue to ask for us to be proactive
21 versus reactive. I would like for us to really focus
22 on the imagery and optics of our community, to showcase
23 this beautiful city and the unity that we do have and
24 the beautiful city that we represent. So it's just
25 making sure that we get ahead of these stories as

1 quickly as possible, and if we don't, we make sure that
2 we respond to them in a way.

3 And thank you, Chief Curd, for giving us the
4 response and information today.

5 But based upon Councilman McCoy's statements
6 and sentiments, I just want to speak crystal clear that
7 from Legal's points, that the order that was issued is
8 not something that we have to follow on a local level,
9 if I understand that correctly.

10 MS. WYNN: That's correct.

11 VICE CHAIR LAWSON: Okay. So I guess is this
12 something that we have to make a policy moving forward,
13 or are we just at the consensus, or do we need to vote
14 that we're going to move forward with allowing for the
15 Manager to make this decision in future situations?

16 CHAIR BOTEL: Mr. Evans, you're recognized.

17 CITY MANAGER JONATHAN EVANS: Madam Chair,
18 just a couple quick items.

19 With respect to the lowering of the flag and
20 the order that was administered by the Governor, it was
21 provided only to Palm Beach County Courthouse in West
22 Palm Beach, City Hall in Palm Beach and the State
23 Capitol in Tallahassee. It was exclusive to those
24 particular entities. That's why it wasn't able to be
25 located as easily. It was a memorandum that the

1 Governor sent to the Mayor of Palm Beach County as well
2 as the Mayor of the Town of Palm Beach with respect to
3 lowering of the flag. So it wasn't even applicable to
4 the City of Riviera Beach, or any other city in the
5 state of Florida for that matter.

6 So when others have communicated that they're
7 not lowering their flag and they're in the panhandle or
8 what have you, the memorandum is exclusive to the
9 entities that I just read off in the memorandum. And I
10 did e-mail that to the Board today when we were able to
11 find that.

12 With respect to the lowering of the flag in
13 future situations, staff will post information on our
14 website and social media with respect to why the flags
15 are lowered. And clearly, if there is ever any
16 situation that we do not feel comfortable with, we will
17 always err on the side of caution with respect to that.
18 So we will handle it from an internal process. I will
19 provide something in writing to the Chief so he has
20 that with respect to some of the things that have been
21 communicated from this Board so there's no further
22 confusion in the future.

23 CHAIR BOTEL: Thank you. Anything else?

24 So are the flags going back down for the rest
25 of the time to honor the half million dead in this

1 country, Mr. Evans?

2 CITY MANAGER JONATHAN EVANS: I would say
3 yes, Madam Chair.

4 CHAIR BOTEL: Thank you. Next item.
5 Thank you, Chief.

6 CHIEF CURD: Thank you.

7 CITY CLERK ANTHONY: Presentation of the
8 City's audit for fiscal year 2018-2019.

9 Madam Chair, members of the Board, we do not
10 have any public comment cards on this item. The
11 acceptance of public comment cards on this item is now
12 closed.

13 CHAIR BOTEL: Thank you.

14 COUNCILPERSON McCOY: Madam Chair, procedural
15 question.

16 CHAIR BOTEL: You're recognized.

17 COUNCILPERSON McCOY: So are we taking public
18 comments at all? Because I don't see that we're going
19 to take any formal action.

20 CHAIR BOTEL: Well, there are no public
21 comments to be taken.

22 COUNCILPERSON McCOY: Well, I guess I'm
23 asking procedurally, are we taking action on -- is
24 there a formal action that's going to be required,
25 Mr. Evans, of us accepting this?

1 CITY MANAGER JONATHAN EVANS: Yes,
2 we're going to ask that you do accept the audit report
3 and its findings, and then we would transmit that to
4 Tallahassee.

5 COUNCILPERSON McCOY: Okay, well --

6 CITY MANAGER JONATHAN EVANS: There should be
7 a section in here for public comments.

8 COUNCILPERSON McCOY: Well, it's presented as
9 presentation and not an actual action item, so I just
10 wanted to find out: Are we actually taking a vote on
11 this?

12 CITY MANAGER JONATHAN EVANS: To accept it,
13 yes, sir.

14 COUNCILPERSON McCOY: Okay, I don't know what
15 that means, Mr. Evans. And pardon me from me not
16 understanding, but it's listed under awards and
17 presentations, which historically, we've never voted on
18 an award or a presentation. So if this was an action
19 item, it should have been listed as such on the agenda.
20 But in any event, you know, I think we can go forward,
21 but that's not the way it was presented, because it's
22 not a discussion, deliberation, because I guess,
23 hypothetically or in theory, we could vote not to
24 accept it, right?

25 CITY MANAGER JONATHAN EVANS: That is

1 correct.

2 COUNCILPERSON McCOY: And that puts us in a
3 situation where aside from being incompliant, it almost
4 presents -- and I really don't understand what that
5 means, quite honestly, because I do have a number of
6 questions about the audit, but I'm going to reserve
7 that.

8 But I guess there should be rules of
9 engagement when we get to a meeting. And I wanted to
10 go back to 2019 to find out, but this wasn't presented
11 in this fashion. And I just want to know should we be
12 expected to take any formal action. Is that generally
13 required?

14 CITY MANAGER JONATHAN EVANS: The intent for
15 the audit is that it is presented to the Board. The
16 Board does acknowledge that they have received the
17 annual financial report, and then it is effectively
18 transmitted to Tallahassee. I've seen it in agencies
19 where they vote to accept it, I've seen it in agencies
20 where they take it as presentations.

21 So if the Board just wishes to acknowledge
22 that, in fact, that they have heard the annual audit,
23 then it is transmitted to Tallahassee. It doesn't
24 require you to take any official action, but at the
25 pleasure of the Board, you can certainly do that. I've

1 seen it done multiple ways.

2 COUNCILPERSON McCOY: Madam Chair.

3 CHAIR BOTEL: You're recognized.

4 COUNCILPERSON McCOY: Thank you, Mr. Evans,
5 for that. But I guess just going forward, I just --
6 because things are often misunderstood, I don't want us
7 accepting this to suggest that we agree with the
8 findings or agree with the way the financial statements
9 were presented and that there is a little bit of
10 narrative behind this, or if it's a formal resolution
11 and it describes exactly what action we're taking as
12 opposed to just voting, because it's not clear from the
13 agenda.

14 CITY MANAGER JONATHAN EVANS: So to your
15 point, Councilman, I think the best thing to do is to
16 hear the presentation, and that the presentation was
17 presented to the elected body, and the Board does not
18 take any official actions to adopt or accept the audit,
19 because it is immaterial to the submission that has to
20 be provided to Tallahassee.

21 COUNCILPERSON McCOY: Thank you; thank you,
22 Mr. Manager.

23 CHAIR BOTEL: Thank you.

24 CITY MANAGER JONATHAN EVANS: Madam Chair, at
25 this time I'd like to turn it over to the

1 representatives from HCT accounting firm.

2 MR. WILLIAMS: Madam Chair, Chair Pro Tem, it
3 is our pleasure to present to you our audit findings
4 for the City of Riviera Beach for the September 30,
5 2019.

6 We conducted our audit in accordance with the
7 terms established in our engagement letter in
8 October 26, 2020 --

9 CHAIR BOTEL: Could you just state your name,
10 please.

11 MR. WILLIAMS: Oh, I'm sorry. Thomas
12 Williams.

13 CHAIR BOTEL: Thank you.

14 MR. WILLIAMS: Very welcome.

15 We have issued an unmodified or clean opinion
16 on the financial statements as of February 24, 2021,
17 and we'll touch more on that later in the presentation.

18 Today we will be presenting to you results of
19 our audit, some required communications that we give to
20 those charged with governance, and then we'll talk
21 about the responsibility of those charged with
22 governance, the City and staff, and as well as your
23 external auditors.

24 The scope of our audit was to provide an
25 opinion on the financial statements ending in

1 September 30, 2019 in accordance with accounting
2 standards, auditing standards generally accepted in the
3 United States of America, governmental auditing
4 standards and Chapter 10.550 of the Auditor General of
5 the State of Florida.

6 There were -- we had -- there were no changes
7 in our planned risk, meaning there was nothing that we
8 found that we needed to dive deeper, our audit, our
9 risk assessment from our planned strategy. The
10 following are the letters that we did issue unmodified
11 opinions on.

12 The first one is the Independent Auditor's
13 Report. Then the Independent Auditor's Report on
14 internal controls over financial reporting and
15 compliance over matters based on an audit of financial
16 statements performed in accordance with general
17 governmental auditing standards.

18 Then the Independent Auditor's Report on
19 compliance for each major program and on internal
20 control compliance over compliance required by uniform
21 guidance and by Chapter 10.550, Rules of the Auditor
22 General. Then we had a schedule of findings and
23 questioned costs.

24 We issued the Independent Auditor's Report on
25 compliance with requirements of Section 218.415,

1 Florida Statutes, required by Rule 10.556(10) of the
2 Auditor General of the State of Florida. And then
3 finally, a management letter, in accordance with the
4 rules of the Auditor General.

5 The significant accounting policies and
6 practices you can find as note one under financial
7 statements.

8 The following are a list of significant
9 estimates that we identified throughout our audit.
10 Those would be depreciation of useful life of capital
11 assets, the fair market value of investments, the fair
12 market value of the pension and OPEB assets and
13 liabilities, an allowance for doubtful accounts.

14 Significant risk areas that are flagged to us
15 that we should always be looking out for during our
16 audit are management override of controls and revenue
17 recognition.

18 And there were no new accounting
19 pronouncements that were applicable for 2019 for the
20 City.

21 There were no uncorrected misstatements. And
22 there were several adjusting entries posted throughout
23 the year, but at the bottom line, all the entries were
24 corrected and there were no uncorrected misstatements
25 and there were no disclosure or presentation omissions.

1 There was one deficiency -- there were
2 several deficiencies noted starting on page 15, and we
3 will discuss those later on in the presentation.

4 We believe that all of the related party
5 transactions were identified and properly disclosed,
6 and there were no significant findings or issues with
7 any of those transactions.

8 And this last bullet point is just to point
9 out that if the City were to provide our financial
10 statements in any document, we have a responsibility to
11 read and ensure that the numbers are correct, but
12 that's where our responsibility begins and ends.

13 Just a couple things I wanted to note here is
14 that you will see that subsequent events, even though
15 it was ended in September 30, 2019, we still had to go
16 through items going up through the time of issuance,
17 and you would find all of those events noted at note 20
18 of your financial statements. And as mentioned before,
19 we will discuss all of our significant findings and
20 management letter comments starting on slide 15.

21 Next slide, please.

22 And then here we state that we do believe
23 that we are independent of the City, in accordance with
24 the AICPA and other professional standards.

25 Next we're going to talk about some of the

1 financial components of the audit and give some overall
2 highlights of the things that we did and the numbers
3 that we tested.

4 The first thing that we did, we obtained an
5 understanding of the financial reporting process. We
6 inspected financial statements to ensure that they
7 conformed with GAAP and GASB, and then we also
8 inspected the disclosures to ensure that all the proper
9 disclosures were met and there were no omissions.

10 Now, to talk about some of the numbers, total
11 revenues for September 30, 2019 totaled 135.1 million
12 when compared -- which compared to 128.9 million for
13 fiscal year 2018.

14 The main increase, the main purpose for the
15 increase of 1. -- was 1.2, dealing with operating
16 grants and contributions. And there was also another
17 3 million increase for capital grants, you can see, as
18 compared to '19 and '18. To test those, what we did
19 was select a sample of significant transactions and
20 verify their existence, their accuracy, and ensure that
21 they were recorded properly.

22 Moving on to the expenses, in 2019 there were
23 a total of \$116.7 million worth of expenses as compared
24 to 85.9 million in 2018. To test those, we selected a
25 sample and tested them also for accuracy, completeness

1 and existence.

2 Capital assets in 2019 rose from 190 million
3 to 216 million, and most of the increase was due to
4 increases in construction and progress and equipment
5 purchases.

6 Receivables increased only 1.9 million from
7 11 million in 2018 to 12.9 million in 2019. What we
8 did was confirm balances and also tested subsequent
9 collections to ensure that they were properly recorded.

10 Long-term debt for 2019 was 173.9 million as
11 compared to 169.6 million in 2018. There were issued
12 debt during the year, but also you were also paying off
13 debt, so those were able to offset and keep that number
14 around the same. And likewise, we confirmed balances
15 to ensure.

16 And with that, I'm going to turn it over to
17 our managing partner, Roderick Harvey.

18 COUNCILPERSON McCOY: Madam Chair, I have a
19 question for Mr. Williams.

20 CHAIR BOTEL: You're recognized.

21 COUNCILPERSON McCOY: So Mr. Williams, you're
22 speaking of long-term debt. Can you give us an example
23 of some of those items that's listed as receivables
24 that represent long-term debt? Are we speaking of
25 property tax? Is this speaking of any particular

1 revenue from the enterprise Utility Special District?

2 MR. WILLIAMS: So to ensure that I'm clear so
3 I can answer you properly, we're talking about revenues
4 and accounts receivable?

5 COUNCILPERSON McCOY: You spoke of long-term
6 debt. It was one slide prior. I want to understand
7 what those represent.

8 MR. WILLIAMS: I know that I remember that
9 the CRA took out a debt towards the end of 2019. That
10 would go into that balance. Those would be the revenue
11 bonds and the general obligation bonds referred to in
12 long-term debt.

13 COUNCILPERSON McCOY: Okay, okay, so I'm
14 sorry. I misunderstood. Okay, I think I got it.
15 Thank you.

16 MR. WILLIAMS: No problem.

17 MR. HARVEY: Good day, Mayor, Chairperson,
18 Pro Tem, Council Members, City Manager, City Attorney,
19 City Clerk. Good day to you all. My name is Roderick
20 Harvey, partner with HCT. HCT, as you know, is the CPA
21 firm of record for the City.

22 We're going to spend some time and talk about
23 the controls and some of our findings as relates to our
24 2019 audit.

25 Can we move to the next slide, please?

1 I want to give a couple definitions regarding
2 deficiencies. A deficiency is an internal controls
3 design or operation matter that does not allow
4 management or employees, in the normal course of work,
5 to detect or prevent, on a timely basis, an issue.
6 There are two levels of deficiency.

7 A significant deficiency is a combination or
8 a single deficiency in the controlled environment that
9 is less severe than a material weakness, yet important
10 enough to be brought to the attention of those charged
11 with governance.

12 A material weakness is an internal control
13 matter that does not allow the issue to be prevented or
14 detected on a timely basis, and so we flagged those
15 things as material weaknesses.

16 As it relates to the 2019 audit, we have
17 several findings we will go through judiciously, as
18 quickly as we can in short order.

19 Finding number one relates to the lateness of
20 the report not being filed. We recommend that the City
21 file the report timely. The City has a response that
22 they have already communicated with JLAC in November of
23 2020 regarding the reasons for the delay.

24 Our finding number two deals with a formal
25 process that the City should have that gives

1 evaluations at least annually to employees. We
2 recommend that the City institute an annual employee
3 evaluation starting in 2020, although 2020 is past.

4 Management's response: The Human Resources
5 Department partially concurs with this finding. HR, in
6 coordination with IT, is exploring electronic
7 performance management software options to be
8 implemented in 2022. In the meantime, HR performs
9 annual evaluations manually.

10 Finding number three deals with Parks and Rec
11 and the receipt or the acceptance of cash as relates to
12 rental facilities being used by clients. We recommend
13 that the Finance Department implement, through the
14 elected body and the appointed officials, a cash
15 handling procedure that does not allow cash payments to
16 be given at, during or after any event.

17 Management's response: Parks and Rec concurs
18 with the finding. Parks, in coordination with Finance,
19 is implementing TPAR, Tyler Parks and Recreation
20 module, which offers online registration and payment
21 options. Furthermore, a kiosk is being installed at
22 Parks' main office which will further limit the amount
23 of cash being handled by Parks staff. Parks and
24 Finance will ensure the policy and procedures reflect
25 these changes prior to reopening City facilities.

1 Finding number four deals with the Office of
2 the Internal Auditor. And that office does not report
3 currently directly to the Commission. And so we
4 recommend that the Office of the Internal Auditor be
5 established and report directly to the elected body in
6 a manner as set in the org chart. Obviously, we
7 recommend that this happens on a prospective basis.

8 Management's response: An ordinance shall be
9 presented to City Council, or will be -- shouldn't say
10 shall -- will be presented to City Council to address
11 the hiring and reporting of the internal auditor and
12 the duties of the audit committee. We anticipate the
13 ordinance to be presented in April 2021.

14 Moving on to finding five, we noted that City
15 employees should be trained and informed of all
16 potential cyber attacks. We recommend that the City's
17 IT Department upgrade training sessions and frequency
18 of training for potential cyber attacks training as a
19 method to eliminate real and potential cyber attacks.

20 HR Department: The IT Department concurs
21 with this finding. IT, in accordance with HR, is
22 exploring enterprise learning management system options
23 which will help modernize the City's training programs,
24 and that is to be implemented in 2022.

25 Finding number six deals with Finance giving

1 a monthly or quarterly report to the elected body. We
2 recommend that Finance institute a practice of monthly
3 or quarter-end closing and reporting. The completed
4 monthly and/or quarter-end close reporting should be
5 retained in accordance with the records and statutes of
6 the City Clerk.

7 Management's response: Finance does not
8 concur with this finding. Finance does perform monthly
9 and quarterly year-end closing of the accounting
10 records.

11 COUNCILPERSON McCOY: Madam Chair.

12 CHAIR BOTEL: You're recognized.

13 COUNCILPERSON McCOY: So is it your
14 preference to address these as they go, or should we
15 ask questions at the end?

16 CHAIR BOTEL: It seems to me we should just
17 ask them as they go and not have to come back to
18 something, because we'll have to find it later. So if
19 that's all right with everybody else, go ahead.

20 COUNCILPERSON McCOY: Thank you. So, well,
21 Madam Chair, actually I guess I want to pose my
22 question to the author of the official response. So
23 would that be the Manager?

24 CITY MANAGER JONATHAN EVANS: Madam Chair, if
25 I may?

1 CHAIR BOTEL: Yes.

2 CITY MANAGER JONATHAN EVANS: No, that actual
3 response was from the Finance Department.

4 CHAIR BOTEL: Are you asking Mr. Sherman
5 to --

6 COUNCILPERSON McCoy: Well, you know, these
7 are management responsibility items. So if he wants to
8 delegate that, then that's fine, but I don't want to
9 interrupt. But this seems very significant that we
10 need to address, and I want to not interrupt the flow,
11 so please tell me what's best.

12 CITY MANAGER JONATHAN EVANS: With respect to
13 that particular item, I do concur with the philosophy
14 that there needs to be some type of reporting. If it's
15 quarterly or whatever the pleasure of the Board is,
16 that's something that, you know, easily we can
17 accommodate. So, you know, from a staffing standpoint,
18 you know, I will make sure that that is something that
19 is placed on the agenda on a regular basis so the Board
20 can have a good understanding with respect to the
21 expenditures, revenues, financial conditions of the
22 agency, at least on a quarterly basis.

23 COUNCILPERSON McCOY: Well, if I'm
24 understanding this correctly, these findings are
25 presented to management, and what you said is in

1 complete contrary to what's printed here. So are you
2 suggesting that the response or the official
3 responsible is saying something different than your
4 position?

5 CITY MANAGER JONATHAN EVANS: The individual
6 that responded to the finding was not me. As it
7 relates to the finding -- and I allowed for the
8 departments to be able to address the items that were
9 applicable to their department, but I don't necessarily
10 agree in totality with the perspective that is
11 communicated by staff.

12 So as the Manager, ultimately, the
13 responsibility and the onus is on me to make sure that
14 if I am in a different -- if I have a different
15 perspective with regards to this, that staff complies
16 with, you know, the edict from administration.

17 COUNCILPERSON McCOY: Thank you, Mr. Manager.

18 Madam Chair, can I be recognized to ask our
19 Finance Director to give us an explanation why he don't
20 think the elected body needs to be informed of the
21 financial accounts and the reporting of what goes on in
22 this agency at least monthly?

23 CHAIR BOTEL: Thank you.

24 COUNCILPERSON McCOY: And at the minimum,
25 quarterly.

1 CHAIR BOTEL: Mr. Sherman.

2 MR. SHERMAN: Yes, good evening. Randy
3 Sherman.

4 Councilman McCoy, that's not what my response
5 was. If you look at the condition and the header of
6 this item, it talks about the fact that we don't do a
7 month or a quarter-end closing. My response was we do
8 do a monthly closing.

9 So I don't disagree. I can give you daily
10 reports. I'm serious. I will give you whatever you
11 want. That doesn't matter to me. At this point, using
12 the system we have, it literally is almost the push of
13 a button. And we can post, we can put it online. You
14 know, as what was originally here, and I don't know if
15 it's in one of the other responses, we're working for a
16 full, open government so the citizens can go online and
17 actually see the transactions as -- almost live as
18 they're happening.

19 The current ordinance requires twice a year.
20 So when I first got here, it was we do a year-end, and
21 when we do the budget, that's the second one. That was
22 the mentality at that point. In New Hampshire I did
23 monthly. Whatever you would like. But my issue is we
24 agree partially because we do do a year-end -- a
25 month-end close and a quarter-end close.

1 COUNCILPERSON McCOY: Okay. Madam Chair.

2 CHAIR BOTEL: You're recognized.

3 COUNCILPERSON McCOY: Oh, gosh, thank you,
4 Mr. Sherman. That was such a relief, because I'm
5 sitting here wondering why our Finance Director would
6 not want --

7 MR. SHERMAN: Oh, no.

8 COUNCILPERSON McCOY: -- the Board to be
9 apprised of its current financial conditions. But if
10 you read that from our perspective, Mr. Sherman --

11 MR. SHERMAN: I understand.

12 COUNCILPERSON McCOY: -- you understand why I
13 was --

14 MR. SHERMAN: I do.

15 COUNCILPERSON McCOY: -- sitting here
16 thinking --

17 MR. SHERMAN: I do. But I just want you to
18 look at 200 and how many other pages. We disclose
19 everything, Councilman.

20 COUNCILPERSON McCOY: But before you go --

21 MR. SHERMAN: Oh, okay.

22 COUNCILPERSON McCOY: -- and that actually
23 brought me to another question that I think is going to
24 come up, seeing that we have access to Tyler. I guess
25 if we have access, I'm just not familiar with how to

1 navigate there. But certainly I just was confused as
2 to why we wouldn't want our elected body to know the
3 current financial status.

4 MR. SHERMAN: No, absolutely not. And again,
5 if you would like to be trained on how to access more
6 material in Tyler, I'd be happy to do that.

7 COUNCILPERSON McCOY: Thank you, Madam Chair
8 and Mr. Manager and Mr. Sherman.

9 MR. SHERMAN: Okay.

10 MR. HARVEY: Can we roll forward to item
11 seven, finding seven?

12 Finding seven we have noted and I highlight
13 as a material weakness. This is a matter that was
14 brought up previously. Based on our change in auditing
15 procedures, we did something different.

16 I do want to give a commercial break and say
17 thank you to all the department heads. They all met
18 with me. They were very forthcoming, very
19 knowledgeable in their departments, and so we were able
20 to go through each department and gain a detailed
21 understanding.

22 We performed an audit of approximately 156
23 employee files. We stratified the population into
24 three strata. One dealt with retired -- for
25 categories -- one dealt with terminated, and another