Alachua County, Florida

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PERFORMANCE AUDIT

OF

ALACHUA COUNTY, FLORIDA

FINAL REPORT

September 1, 2020

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McConnell & Jones LLP
CERTIFIED PUBLIC ACCOUNTANTS

September 1, 2020

Ms. Michele Lieberman
County Administrator
Alachua County
12 SE 1st Street
Gainesville, Florida 32601

Dear Ms. Lieberman:

McConnell & Jones LLP ("MJ" or the "MJ Team") is pleased to submit our final report of the performance audit of Alachua County pursuant to s. 212.055(10), *Florida Statutes*.

In accordance with the requirements of Ch. 2018-118, *Laws of Florida*, the Office of Program Policy Analysis and Government Accountability (OPPAGA) selected MJ to conduct a performance audit of the program areas related to the levy of a discretionary sales surtax pursuant to s. 212.055(7), *Florida Statutes.* Mr. Larry Smith, P.E., Smith Engineering, West Palm Beach, Florida, served as technical advisor for the project.

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of s. 212.055(10), *Florida Statutes*. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit.

The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program
2. The structure or design of the program to accomplish its goals and objectives
3. Alternative methods of providing services or products

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4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County, which relate to the program
6. Compliance of the program with appropriate policies, rules, and laws

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met. We conclude that, based upon the work performed, Alachua County has sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055(10), *Florida Statutes*.

McConnell + Jones LLP

Houston, Texas

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EXECUTIVE SUMMARY

Alachua County (the County) is located in the North Central part of Florida, 85 miles from the Georgia state line, 50 miles from the Gulf of Mexico, and 67 miles from the Atlantic Ocean. Alachua County encompasses 969 square miles and includes the municipalities of Archer, Alachua, Gainesville, Hawthorne, High Springs, LaCrosse, Micanopy, Newberry, and Waldo. The County has an estimated year-round population of 263,291 including more than 50,000 University of Florida students. A trunked radio system is a key component of the County's public safety function.

Trunked radio systems are one of the most complex types of radio systems in use today. These systems are a means by which first responders communicate throughout their jurisdictions. Trunked radios use several channels or frequencies and allow those channels to be shared by a large number of users, in multiple talk groups, without their conversations interfering with each other. The underlying principle of trunking is that not all users or groups who need to communicate in a channel will do so at the same time. This allows for the channels to be shared by multiple talk groups, thereby achieving greater efficiency.

All county and city public safety and public service agencies in Alachua County, including all of the municipalities within the County, use the public safety radio trunking system (PSRTS) owned and operated by the City of Gainesville through its telecommunications division doing business as Gainesville Regional Utilities (GRUCom). An effective and efficient PSRTS is critical for the safety of citizens and first responders. Firefighters responding to a building fire, for example, rely on their radio systems to communicate with one another inside the building as well as with those outside the building. In an emergency situation, clear and effective communication is key as first responders work against the clock to save lives including their own.

During 2018, GRUCom spent approximately $5 million to upgrade the PSRTS to P25 standards. P25 is a suite of standards defined by the Telecommunications Industry Association to describe such aspects as the radio air interface, trunking functionality, network management, and physical interfaces. The P25 trunked system standard defines many open system interfaces to provide direction for multi-vendor operations and flexible system configurations. This means that radios can operate and communicate on the system despite the manufacturer. These standards enhance system interoperability, coverage, and capabilities. Neither the County nor the Radio Management Board (RMB) has authority over GRUCom's investment decisions, however both the County and the City of Gainesville have a mutual vested interest in upgrading the radio system because each jurisdiction benefits from its effective operation.

While the upgrade improved certain elements of the system, significant needs remain from the County's perspective. Accordingly, Alachua County, in cooperation with the City of Gainesville, engaged a radio system consultant to conduct an evaluation of the PSRTS and they split the cost. In its March 2018 report, the consultant found, among other issues, that the current PSRTS has coverage gaps and lacks the ability to quickly adapt to changing user needs. The

consultant provided two alternatives and a recommendation. The alternatives were to either upgrade the existing system or for the County to build its own system. The recommendation was to upgrade the system. The fiscal impact of this recommendation is estimated to be approximately $8 million for county system improvements in addition to the $5 million GRUCom spent on upgrades. To raise the necessary funds, county commissioners decided to appeal to Alachua County voters.

On April 28, 2020, County commissioners approved an ordinance to place on the ballot of a referendum to be held on November 3, 2020, the imposition of a temporary one-half cent sales surtax upon qualified sales within Alachua County for the purpose of improving the PSRTS. If the referendum passes, the County will use the funds to acquire interest in land, construct new radio communication towers, and make capital improvements to existing radio communication towers. The County will impose the surtax for one year from January 1, 2021 to December 31, 2021.

In November 1999, the County entered into an interlocal agreement with GRUCom to obtain services on the PSRTS while GRUCom developed, operated, and administered the system. The interlocal agreement established the Radio Management Board (RMB), which consists of voting and non-voting agencies who participate on the PSRTS through the payment of subscription fees for each radio unit that accesses the system. The responsibilities of the RMB include holding meetings not less than four (4) times per year, establishing operating guidelines, monitoring PSRTS performance, and developing operational protocols.

GRUCom provides administrative support to the RMB. Representatives from Alachua County Fire Rescue and the Sheriff's Office represent the County on the RMB. If the referendum passes, Fire Rescue, led by the Chief of Fire Rescue and the Sheriff's Office, led by the Sheriff, and Public Works will oversee the planned uses of the surtax with the support of the engineering consultant, Board of Commissioners, County Attorney's Office, Clerk of Court, and staff from other County offices as necessary.

Public Works will form a multi-departmental team that will meet regularly to keep all parties apprised of project progress and to ensure that all goals and procedures are being followed. The Chief of Fire Rescue and the Sheriff's Office will be key and impactful partners because they have a vested interest in the enhancement of the radio system that will provide better coverage and response time to Alachua County. Notably, the Chief of Fire Rescue, who is a member of the trunked radio management board, is designated to provide overall project management leadership and oversight for the public radio trunking systems project. As such, the focus of the review will be primarily on Fire Rescue, but will account for the supports and roles provided by these other entities.

The Board of County Commissioners adopts a balanced budget by September 30th of each year for the following fiscal year. **Figure ES-1** presents an overview of the Fiscal Year 2020 budget and role of the Fire Rescue and Sheriff's Office. These two (2) entities will oversee planned uses of surtax funds for PSRTS upgrades should the November referendum pass.

FIGURE ES-1
FISCAL YEAR 2020 FIRE RESCUE & SHERIFF'S BUDGET & ROLE

Expenditure Description	Fire Rescue	Sheriff's Office
Personal Services	$23,773,661	$0
Operating Expenditures	10,639,126	909,492
Capital Outlay	2,365,710	85,000
Grants & Aids	30,104	226,250
Other Uses	1,385,238	92,414,287
Total Expenses	**$38,193,839**	**$93,635,029**

Role	
Fire Rescue	• Provides a full range of emergency and non-emergency life safety services to the citizens and visitors of Alachua County. • Such services include; Fire Protection/Suppression, Emergency Medical Services/Rescue, Emergency Management, and Enhance 911 services.
Sheriff's Office	• Execute all process of the Supreme Court, Circuit Courts, County Courts, and Boards of County Commissioners of Florida, in Alachua County. • Execute writs, processes, warrants, and other papers as may come to it to be executed in Alachua County. • Attend all sessions of Alachua County Circuit and County Court. • Execute all orders of the Alachua County Board of Commissioners. • Be conservators of the peace of Alachua County. • Apprehend, without warrant, any person disturbing the peace, and carry that person before the proper judicial officer, that further proceedings may be had against him or her according to law. • Perform such other duties as may be imposed upon them by law. s. 30.15, *Florida Statutes.*

Source: Alachua County Fiscal Year 2020 Fire Rescue and Sheriff's Budget.

DISCRETIONARY SALES SURTAX

The certified public accountant must conduct a performance audit of relevant areas within the administrative unit(s) of Alachua County. Should voters approve the one-year sales surtax of one-half cent through a referendum to be held on November 3, 2020, the proceeds will be used for proposed improvements to the public radio trunking system.

GOVERNANCE IMPLICATIONS OF SURTAX PASSAGE

Under Florida state law, Alachua County's Board of County Commissioners are responsible for administration of the surtax funds, if the referendum passes. The referendum provides for the collection, distribution and use of the sales surtax proceeds that will be used to improve the public safety radio trunking system, which is the primary measure by which first responders communicate throughout Alachua County, by acquiring interests in land, constructing new radio communication towers and making capital improvements to existing radio communications towers.

AUDIT OBJECTIVE

In accordance with s. 212.055(11), *Florida Statutes*, and Government Auditing Standards, a certified public accountant must conduct a performance audit of the Alachua County program areas within the administrative unit(s) that will receive funds through the referendum.

Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods to complete the assessment of the six (6) research tasks.

PROJECT SCOPE

The subject auditee for the performance audit was Alachua County. The performance audit was conducted in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. Those standards require that the audit be conducted in a manner to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions.

METHODOLOGY

McConnell & Jones LLP ("MJ" or the "MJ Team") conducted all fieldwork virtually for the performance audit from June 22 – July 17, 2020 due to COVID-19. The MJ Team held an introductory kick-off-meeting on June 22, 2020, to discuss the project scope via teleconference. All interviews were conducted via teleconference or using Teams software. Audit team members met virtually with a total of 15 Alachua County executive and management-level staff during the fieldwork period regarding each of the six (6) audit research tasks. Most of the interviews were conducted via focus groups and had varying management team members in attendance depending on their involvement with a particular research task.

During the focus group meetings, management team members' roles were discussed along with processes and procedures the County follows to address the six (6) research tasks and underlying subtasks. The MJ Team initiated multiple individual interview follow-up contacts with nearly all County management team members to clarify information outlined in processes, procedures, and management reports the County provided to address the research tasks. Our interviews included employees of Fire Rescue and the Sheriff's Office. These County organizational units will be the primary beneficiaries of radio system enhancements should the referendum pass. Additionally, performance audit team members reviewed relevant operational and financial data to document and report findings and conclusions.

SUMMARY OF RESULTS

RESEARCH TASK 1 – The Economy, Efficiency, or Effectiveness of the Program.

Finding Summary: Overall, Alachua County Partially Meets Task 1.

The radio management board (RMB) meets regularly to discuss public safety radio trunking system (PSRTS) issues and challenges, and the County monitors budgeted versus actual PSRTS subscription costs. GRUCom provides RMB participants with system traffic reports, which include airtime and site utilization reports. However, RMB participants do not receive financial and other types of operational reports on the PSRTS system such as number of radio failures, tower downtime, and other system performance information. The County engaged an engineering consultant to perform a detailed, highly technical evaluation of the public safety radio trunking system using technical standards, performance information, and other pertinent criteria to assess the system's performance and cost. County program managers were responsive to the findings in PSRTS, facilities operations, and human resources reports and took timely, reasonable actions to implement the recommendations. However, for a Public Defender Building agreed-upon procedures report related to construction costs, it took more than a year to bill and collect the funds. For two fire station agreed-upon procedure construction-related reports, the County had not billed the contractor as of July 2020 although the reports were completed in January 2019. The County's decision to engage an engineering consultant to evaluate the Public Safety Radio Trunking System (PSRTS) was a reasonable decision according to best practices published by the Florida Department of Law Enforcement. In addition, average subscription costs the County paid for access to the (PSRTS) over the past five fiscal years are reasonable in comparison to the contract executed in 1999. For the sample of projects reviewed, both were completed well and within budget. However, there was only one bidder for one emergency project and the bid amount was more than double the Public Works' estimate. The County's procurement code, coupled with written purchasing policies and procedures, promote opportunities for the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

FIGURE ES-2
SUMMARY OF ALACHUA COUNTY'S RESEARCH RESULTS

Research Subtask	Research Results	Conclusion	Recommendation
1. The Economy, Efficiency, or Effectiveness of the Program			
1.1	The radio management board (RMB) meets regularly to discuss public safety radio trunking system (PSRTS) issues and challenges, and the County monitors budgeted versus actual PSRTS subscription costs. GRUCom provides RMB participants with system traffic reports, which include airtime and site utilization reports.	**Partially Met**	Identify the types of statistical, technical, and operational PSRTS data and information the County desires for its representatives on the RMB to receive and

Research Subtask	Research Results	Conclusion	Recommendation
	However, RMB participants do not receive financial and other types of operational reports on the PSRTS system such as number of radio failures, tower downtime, and other system performance information.		negotiate terms in the next interlocal agreement for GRUCom to provide such reports.
1.2	Our work revealed no issues or concerns related to whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. The County engaged an engineering consultant to perform a detailed, highly technical evaluation of the public safety radio trunking system using technical standards, performance information, and other pertinent criteria to assess the system's performance and cost.	**Met**	N/A
1.3	Our work revealed no issues or concerns related to review findings and recommendations included in relevant internal or external reports on program performance and cost. Assessment and evaluation reports the PSRTS, facilities operations, and the human resources function included findings and recommendations.	**Met**	N/A
1.4	Our work revealed that program administrators had taken reasonable and timely actions to address deficiencies identified in three of six reports examined. However, in one instance, management collected refunds more than a year after the audit report. In two instances, refunds have not been collected as of July 2020 for reports issued in January 2019.	**Partially Met**	Invoice and collect refunds due on the two fire station agreed upon procedures reports of $11,339, and establish a process to ensure future collections on reports of this type are made promptly.
1.5	Our work revealed no issues or concerns related to evaluating program performance and cost based on reasonable measures, including best practices. The County's decision to engage an engineering consultant to evaluate the Public Safety Radio Trunking System (PSRTS) was a reasonable decision according to best practices published by the Florida Department of Law Enforcement. In addition, average subscription costs the County paid for access to the (PSRTS) over the past five fiscal years is reasonable in comparison to the contract executed in 1999.	**Met**	N/A

Research Subtask	Research Results	Conclusion	Recommendation
1.6	As a result of the data analysis, the MJ Team determined that projects were completed well and within budget. However, there was only one bidder for one project and the bid amount was more than double the Public Works' estimate. The recommendation to the Board documents that there was one bidder but not that the costs significantly exceeded Public Works' estimate.	**Partially Met**	Include documentation on the recommendation to the Board for major projects when there is only one bidder showing the bid amount versus Public Works' estimate and explain why one bid was accepted and how the cost was determined to be reasonable. Another option is to or obtain an independent estimate of the project cost to compare to Public Works' and the bidder's cost estimate to further determine if the estimated cost is reasonable.
1.7	Our work revealed no issues or concerns related to whether the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. The County's procurement code, coupled with written purchasing policies and procedures, promote opportunities for the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.	**Met**	N/A

RESEARCH TASK 2 – The Structure or Design of the Program to Accomplish its Goals and Objectives.

Finding Summary: Overall, Alachua County Meets Task 2.

The Fire Rescue Department has clearly defined organizational units and minimizes overlapping functions. Fire Rescue has no excessive administrative layers and lines of authority minimize administrative costs. The Chief of Fire Rescue, who is a member of the trunked radio management board, is designated to provide overall project management leadership and oversight for the public radio trunking systems project. The County anticipates using key administrators from internal departments to support the management and administration of the surtax funds. To demonstrate that the Chief of Fire Rescue along with the internal management team members have the workload capacity to take on the additional responsibilities required for the project, the County provided examples of major projects that have been successfully performed and required significant manpower effort over and above daily work activity.

FIGURE ES-3
SUMMARY OF ALACHUA COUNTY'S RESEARCH RESULTS

Research Subtask	Research Results	Conclusion	Recommendation
2. The Structure or Design of the Program to Accomplish its Goals and Objectives			
2.1	Our work revealed no issues or concerns related to the program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs. The Fire Rescue Department has clearly defined organizational units and minimizes overlapping functions and no excessive administrative layers and lines of authority minimize administrative costs.	**Met**	N/A
2.2	Our work revealed no issues or concerns related to the reasonableness of current program staffing levels given the nature of the services provided and program workload. Fire Rescue and internal management team members from other departments demonstrated that they have the staffing levels and workload capacity to take on the additional responsibilities required for the public radio trunking systems project.	**Met**	N/A

RESEARCH TASK 3 – Alternative Methods of Providing Services or Products.

Finding Summary: Overall, Alachua County Meets Task 3.

The County has demonstrated that it has formally evaluated existing in-house services and activities to assess the feasibility of alternative servicing methods. The County has assessed contracted and/or privatized services to verify effectiveness and cost savings achieved. Additionally, the County contracted with a nationally known engineering firm to assess privatized services options. It has also made changes to service delivery methods when evaluations/assessments showed that such changes would reduce program costs without significantly affecting the quality of services. Finally, the County identifies possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services.

FIGURE ES-4
SUMMARY OF ALACHUA COUNTY'S RESEARCH RESULTS

Research Subtask	Research Results	Conclusion	Recommendation
3. Alternative Methods of Providing Services or Products			
3.1	Our work revealed no issues or concerns related to whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services. The County conducts surveys with other county governments and private providers to determine the feasibility of outsourcing the billing function if other entities were doing so for lower costs.	**Met**	N/A
3.2	Our work revealed no issues or concerns related to whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved. The County contracted with a nationally known engineering firm to assess currently privatized services options.	**Met**	N/A
3.3	Our work revealed no concerns about whether the county has made service delivery changes as a result of its evaluations without significant impact to service quality. The County reported that based on an evaluation conducted, the use of radios by other manufacturers, along with the proper management of other radio usage parameters such as standby, cache vs. active, etc. should reduce operational costs without significantly affecting the quality of services.	**Met**	N/A

Research Subtask	Research Results	Conclusion	Recommendation
3.4	Our work revealed no issues or concerns related to whether program administrators have reviewed peer entities approaches for identifying opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services. Program administrators have conducted internet research and have had discussions with adjoining municipalities and other agencies to identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services.	**Met**	N/A

RESEARCH TASK 4 – Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments.

Finding Summary: Overall, Alachua County Partially Meets Task 4.

Strategic goals and objectives are aligned with the budget, yet current construction and capital improvement program objectives are not specifically identified in the Board level objectives. Performance measures have not been developed for the current construction and capital improvement projects. Comprehensive departmental policies and procedures manuals are not maintained to support program goals and objectives.

FIGURE ES-5
SUMMARY OF ALACHUA COUNTY'S RESEARCH RESULTS

Research Subtask	Research Results	Conclusion	Recommendation
4. Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments			
4.1	Board level strategic goals (mission) and objectives are clearly stated and measurable and linked to the departmental budgets. However, existing construction and capital improvement program objectives are not specifically identified in the Board level objectives.	**Partially Met**	Expand the Board level objectives to clearly list oversight of external communication systems and completing current construction and capital improvements projects.
4.2	The County uses numerous performance measures to evaluate departmental performance and assess program progress toward meeting its stated goals and objectives. However, the current construction and capital improvement projects performance measures are not included.	**Partially Met**	Expand the range of performance measures to include oversight of external systems and for construction and capital improvements projects such as completed within schedule, within budget, and cost per unit of measure.
4.3	Although various internal controls exist to provide reasonable assurance that program goals and objectives will be met, the County lacks comprehensive departmental policies and procedures manual that support program goals and objectives. Policies and procedures were not provided regarding oversight of the radio trunking system or for new construction projects. The administrative procedures and real property procedures lacked standard forms or supporting documents. In addition, vendor performance evaluations are not enforced although an evaluation form is available in the Purchasing manual.	**Partially Met**	Strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives. Enhance the administrative procedures and real property procedures with standard forms or examples of relevant documents. In addition, enforce the policy to conduct vendor performance evaluations.

RESEARCH TASK 5 – The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County, which Relate to the Program.

Finding Summary: Overall, Alachua County Meets Task 5.

The County has timely and accurate financial and non-financial information systems and effectively uses social media platforms when important, time sensitive information needs to be conveyed to the public quickly. The County makes program budget, cost, and performance data available on its website and provided evidence that processes are in place to ensure accuracy and completeness. The County has processes in place to correct erroneous and incomplete information timely and provided evidence that these processes are followed, although no formal, written procedure is in place.

FIGURE ES-6
SUMMARY OF ALACHUA COUNTY'S RESEARCH RESULTS

Research Subtask	Research Results	Conclusion	Recommendation
5. The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County which, Relate to the Program			
5.1	Our work revealed no issues or concerns related to ensuring financial and non-financial data is in compliance with regulatory guidelines and made available to the public in a timely manner. Alachua County has a robust public communications system, which includes both a website and social media platform.	**Met**	N/A
5.2	Our work revealed no issues or concerns regarding the availability of relevant internal and external reports that evaluate the accuracy or adequacy of public documents, prepared by the County related to the program. The Communications Department conducts internal analytics to evaluate the adequacy of public information and the County's Chief of Staff performs periodic review of public facing website content to ensure data is relevant and up-to-date.	**Met**	N/A
5.3	Our work revealed no issues or concerns related to whether performance and cost data are accessible to the public. The Alachua County public has access to transparent program performance and cost information that is readily available and easy to locate.	**Met**	N/A

Research Subtask	Research Results	Conclusion	Recommendation
5.4	Our work revealed no issues or concerns related to whether processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public. The County provided evidence that it has adequate internal processes in place to ensure performance and cost information are both accurate and complete.	**Met**	N/A
5.5	While the County provided current examples of taking timely actions to correct erroneous and/or incomplete information, no formal procedures are in place to ensure corrections are made, when necessary.	**Partially Met**	Establish and implement a formal procedure to ensure timely actions are taken to correct erroneous and/or incomplete data in the public domain.

RESEARCH TASK 6 – Compliance of the Program with Appropriate Policies, Rules, and Laws.

Finding Summary: Overall, Alachua County Partially Meets Task 6.

The County has a process to assess compliance with applicable laws, rules, regulations, local policies, and contracts as it relates to the public safety radio trunking system. However, as a participant on the radio management board (RMB), there are opportunities for the County to strengthen its contractual relationship with the Gainesville Regional Utility (GRUCom) in the new interlocal agreement currently being negotiated to replace the current agreement, which expires September 30, 2020. Program internal controls are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures except for a lack of documented compliance policies and procedures for Public Works. Program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means. The County Attorney's Office drafted County Ordinance No. 2020-11 and ensured that it aligned with the applicable sections of *Florida Statutes* as they relate to sales surtaxes. The County board approved the ordinance. This process indicates that County administrators took reasonable and timely actions to ensure that planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

FIGURE ES-7
SUMMARY OF ALACHUA COUNTY'S RESEARCH RESULTS

Research Subtask	Research Results	Conclusion	Recommendation
6. Compliance of the Program with Appropriate Policies, Rules, and Laws			
6.1	The County has a process to assess compliance with applicable laws, rules, regulations, local policies, and contracts as it relates to the public safety radio trunking system. However, as a participant on the radio management board (RMB), there are opportunities for the County to strengthen its contractual relationship with the Gainesville Regional Utility (GRUCom) in the new interlocal agreement currently being negotiated to replace the current agreement, which expires September 30, 2020.	**Partially Met**	Ensure that the new interlocal agreement with GRUCom strengthens the County's legal position; protects its investment in the PSRTS, and promotes more effective RMB governance, oversight, and accountability while simultaneously being sensitive to the needs and requirements of other system subscribers.
6.2	Based on the analysis performed, program internal controls such as internal monitoring and external audits are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts;	**Partially Met**	Develop and maintain a Public Works project management manual which lists processes to ensure compliance with applicable

Research Subtask	Research Results	Conclusion	Recommendation
	grant agreements; and local policies and procedure. However, Public Works lacks a project management manual to document procedures authorized by management listing processes to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. The Procurement Code does not substitute for a project management manual and project checklists. Also, the May 2009 Purchasing Division Operating Policies and Procedures is pending completion.		federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. Also ensure the May 2009 Purchasing Division Operating Policies and Procedures is timely completed and implemented.
6.3	Our work revealed no issues or concerns related to whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.	**Met**	N/A
6.4	Our work revealed no issues or concerns related to whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations. Alachua County Ordinance No. 2020-11 aligns with the applicable sections of *Florida Statutes* as they relate to sales surtaxes.	**Met**	N/A

RESEARCH TASK 1

THE ECONOMY, EFFICIENCY, OR EFFECTIVENESS OF THE PROGRAM.

FINDING SUMMARY – Overall Alachua County partially meets Research Task 1.

The radio management board (RMB) meets regularly to discuss public safety radio trunking system (PSRTS) issues and challenges, and the County monitors budgeted versus actual PSRTS subscription costs. GRUCom provides RMB participants with system traffic reports, which include airtime and site utilization reports. However, RMB participants do not receive financial and other types of operational reports on the PSRTS system such as number of radio failures, tower downtime, and other system performance information.

The County engaged an engineering consultant to perform a detailed, highly technical evaluation of the public safety radio trunking system using technical standards, performance information, and other pertinent criteria to assess the system's performance and cost.

County program managers were responsive to the findings in PSRTS, facilities operations, and human resources reports and took timely, reasonable actions to implement the recommendations. However, for a Public Defender Building agreed-upon procedures report related to construction costs, it took more than a year to bill and collect the funds. For two fire station agreed-upon procedure construction-related reports, the County had not billed the contractor as of July 2020 although the reports were completed in January 2019.

The County's decision to engage an engineering consultant to evaluate the Public Safety Radio Trunking System (PSRTS) was a reasonable decision according to best practices published by the Florida Department of Law Enforcement. In addition, average subscription costs the County paid for access to the (PSRTS) over the past five fiscal years are reasonable in comparison to the contract executed in 1999. For the sample of projects reviewed, both were completed well and within budget. However, there was only one bidder for one project and the bid amount was more than double the Public Works' estimate. The County's procurement code, coupled with written purchasing policies and procedures, promote opportunities for the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

RESEARCH SUBTASK ANALYSIS AND CONCLUSIONS

SUBTASK 1.1 – Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

To address the requirements of this subtask, the MJ Team interviewed the Chief of Fire Rescue, the Technical Services Division Manager (this individual is with the Sheriff's Office and represented that office in the interview), E911 Coordinator, and the Senior Financial Management Analyst. We also examined various documentation provided by County personnel.

During interviews, the MJ Team learned that the County tracks the cost of using the public safety radio trunking system (PSRTS) from invoices issued by Gainesville Regional Utilities (GRUCom). Accordingly, the County provided financial reports used to track the County's PSRTS budget. However, GRUCom does not provide operational reports or data that the County can use to monitor PSRTS operational performance.

The County also provided radio management board (RMB) meeting minutes. The RMB meets quarterly to discuss user issues, develop recommendations for respective commissions, and coordinate/review improvements to the system. Each meeting provides an opportunity to hear verbal reports and discuss data on system performance and costs. The MJ Team reviewed minutes of RMB minutes noting that various PSRTS system information was discussed and presentations made on topics such as

- System status
- Upgrades & expansion
- Interlocal agreement expiration
- Alternatives
- Oversight of radio trunking system performance Engineering consultant presentations
- Coverage areas
- Resiliency enhancement and redundancy sites
- Feature enhancements

The County provided a payments summary report tracking the payments made to GRUCom for subscriptions on the PSRTS. The report showed the County unit with the subscription such as the jail, court security, and fire. It showed the total amount budgeted for each account assigned to the organizational unit, number of radios on the system, amount charged for each month during the fiscal year, total year-to-date expenditures, and remaining balance for each account and in total. The report, a portion of which is shown in **Figure 1-1**, is adequate to monitor PSRTS costs incurred and is useful for verifying amounts charged against the agreement with GRUCom.

FIGURE 1.1
PSRTS PAYMENTS SUMMARY REPORT

	FY20 Budget	Account	Split	October-19	November-19	December-19	January-20	February-20
		# of radios on bill		93	95	100	97	98
JAIL	30,864.00	001.32.3220.521.41.00		4,983.87	5,140.45	5,500.71	5,500.71	5,533.72
	31,000.00	072.32.3220.521.41.00		-	-	-	-	-
	61,864.00	Total	0%	4,983.87	5,140.45	5,500.71	5,500.71	5,533.72
2000-1698-2041		Radios						
		# of radios on bill		578	610	611	617	615
LE/CCC	276,634.00	001.71.7110.521.41.00	41%	12,126.76	13,256.97	13,256.97	13,410.43	13,350.52
	309,196.00	009.71.7120.521.41.00	45%	13,554.17	14,817.43	14,817.42	14,988.94	14,921.98
	96,998.00	072.71.7110.521.41.00	14%	4,252.09	4,648.38	4,648.38	4,702.19	4,681.18
	12,592.00	072.71.7150.521.41.00	N/A	1,042.00	1,042.00	1,042.00	1,042.00	1,042.00
	695,420.00	Total	100%	30,975.02	33,764.78	33,764.77	34,143.55	33,995.67
2000-1697-8809		Radios						
		# of radios on bill		22	22	21	21	19
Court Security	27,318.00	001.71.7110.521.41.00	82%	966.17	975.55	931.20	931.20	965.25
	6,017.00	072.71.7110.521.41.00	18%	212.81	214.87	205.11	205.11	212.60
	33,335.00	Total	100%	1,178.98	1,190.42	1,136.31	1,136.31	1,177.85
2000-4839-4176		Radios						
		# of radios on bill		240	250	248	241	263
Fire	134,951.00	001.54.5420.522.41.00	41%	5,270.07	5,620.54	5,611.13	5,343.37	5,939.45
	134,951.00	011.54.5420.522.41.00	41%	5,270.07	5,620.54	5,611.13	5,343.37	5,939.45
	59,446.00	072.54.5420.522.41.00	18%	2,321.47	2,475.85	2,471.71	2,353.76	2,616.33
	329,348.00	Total	100%	12,861.60	13,716.92	13,693.96	13,040.51	14,495.23
200-1698-3253		Radios						

Source: PSRTS Fiscal Year 2020 Payments Summary. Radio Management Board Minutes.

During interviews, MJ learned that while cost information is readily available on how much the County pays for unit subscriptions, little to no PSRTS operational information is provided by GRUCom to the RMB at each meeting. The interlocal agreement, which establishes the RMB, requires the RMB to meet at least four times per year.

The County's representatives on the RMB (Fire Chief and Sheriff's Office) indicated that although their focus is operational, they would like to receive data on how well the system is performing both financially and operationally. Since the County does not own the system, GRUCom provides no financial information on its costs to operate the system. The County evaluates its own costs from monthly subscription unit fees it pays to GRUCom. The County plans to address this issue in upcoming negotiations in anticipation of the current interlocal agreement expiring at the end of September 2020. Plans are to include terms in the new agreement providing both financial and operational information on the PSRTS.

The interlocal agreement states in Section 4.5: *"GRU shall provide monthly traffic reports to the Radio Management Board to monitor the TRS System's performance with respect to the minimum capacity criteria."*

County personnel are aware of the system's deficiencies. They are discussed in RMB meetings, were outlined in the consultant's PSRTS assessment report, and are experienced in the field when staff communicate using radios. Moreover, GRUCom provides RMB participants with system traffic reports, which include airtime and site utilization reports. However, RMB participants do not receive financial and other types of operational reports on the PSRTS system such as number of radio failures, tower downtime, and other system performance information. County representatives on the RMB told MJ that they would like to receive financial and more operational information on a regular basis. The following was provided as examples of the type of information that would enable RMB members to document and quantify system deficiencies:

- Number of radio failures in a month;
- How each radio tower is being used;
- Number of times it's hit and pinged;
- Tower downtime and explanation of why; and,
- Technical engineering reports to monitor the health of the system.

Other PSRTS management reports might include system statistics, distribution and maintenance of subscriber units, results of system failure testing, user survey results, and system maintenance information.

Based on the analysis performed, the RMB meets regularly to discuss PSRTS issues and challenges, and the County monitors budgeted versus actual PSRTS subscription costs. GRUCom provides RMB participants with system traffic reports, which include airtime and site utilization reports. However, RMB participants do not receive financial and other types of operational reports on the PSRTS system such as number of radio failures, tower downtime, and other system performance information. Since the interlocal agreement is expiring in September 2020, the County will have an opportunity to renegotiate the contract terms to identify what types of operational reports it needs and require GRUCom to provide them. Therefore, Subtask 1.1 is "Partially Met".

RECOMMENDATION 1.1

Identify the types of statistical, technical, and operational PSRTS data and information the County desires for its representatives on the RMB to receive and negotiate terms in the next interlocal agreement for GRUCom to provide such reports.

SUBTASK 1.2 – Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

To address the requirements of this subtask, the MJ Team interviewed the Chief of Fire Rescue, Technical Services Division Manager (from the Sheriff's Office), and the E911 Coordinator. We also reviewed the reports of an engineering firm the County engaged to assess the PSRTS, which included financial performance information from the current system owner.

The telecommunications division of Gainesville Regional Utilities (GRUCom) owns the PSRTS, which has been in existence since 1999. GRUCom administers and maintains the PSRTS and provides access to jurisdictions on a unit subscription basis. The purpose of the sales surtax is to obtain funds to enhance the PSRTS, which has various operational and reliability issues such as coverage gaps, lack of a sustainable support model, and the inability to quickly adapt to changing user needs. The County recognized that the system must be upgraded or replaced to be able to provide services the public safety community required.

In December 2015, the County authorized the RMB to obtain proposals for a radio system consultant to evaluate the PSRTS, provide alternatives, and make recommendations. In October 2017, the County issued a request for proposal (RFP) and negotiated a contract with the winning proposer to provide the services. The consultant devised the following phased approach to the project:

- **PHASE I** – Needs Assessment and Recommendations
- **PHASE II** – Procurement Support Services
- **PHASE III** – Project Management and Implementation Support Services

The consultant published a final report on August 13, 2018, which was presented to the County Commission on October 23, 2018. It identified shortcomings in the communication footprint and system; costs to enhance the system; costs to establish a standalone County system; user satisfaction survey results; and, financial information. It also identified the users' requirements for an upgraded or new system, detailing two (2) primary alternatives for consideration. It also identified the County's requirements for a new system and outlined two (2) alternatives:

1. Expansion of the existing trunked radio system operated by GRUCom to improve coverage and enhance reliability by leveraging existing system equipment.
2. County builds its own standalone system for itself and agencies operating outside the City of Gainesville, with similar coverage and reliability enhancements.

The RMB reviewed the consultant's report and supported Alternative 1. **Figure 1-2** provides an overview of the consultant's work from March 2018 to December 2019 and is evidence of a highly technical evaluation of the PSRTS.

FIGURE 1-2
PSRTS EVALUATION TIMELINE

Assessment/Date	Description	Result
User Needs Feedback – 3/4/2018	• Obtained user feedback through questionnaires & interviews regarding system: – Satisfaction – Coverage – Characteristics – Operability – Radio features – Interoperability – Radio dispatch – Migration concerns • Agency survey participants included: – Alachua County Sheriff's Office – Alachua County Fire Rescue – Gainesville Police Department – University of Florida Police Department – High Springs Police Department – Gainesville Fire Department – Alachua Police Department – Gainesville Regional Utilities	• Next Steps – Technical analysis & modeling of existing system – Site visits – Analyze technical findings – Present findings to County project team.
System Analysis – 4/25/2018	• Overview and layout of current TRS System • System layout post upgrade • Existing coverage • Potential coverage after upgrade • Comparison of coverage percentages	• Next Steps – Prepare user and system analysis in a report – Confirm alternatives 1. Upgrade current system 2. Build County owned system
Final Needs & Alternatives Report – 8/13/2018	• Assesses current radio system • Addresses user issues and concerns • Identifies users' requirements upgraded or new system	• Recommend Alternative 1: – The County continue to move forward with the further development and enhancement of the GRUCom P25 TRS. • TRS system users and stakeholders should work together to redefine the governance structure and support mechanisms for TRS. • Next Steps – County accepts Alternative 1 recommendation – Develop system upgrade and development plan
Final Requirements Review – 9/5/2019	• Final review of system enhancement options – Coverage – Resiliency/Transport – Features – Civil site development	• Use approved matrix to develop conceptual design • Review draft conceptual design

Assessment/Date	Description	Result
Coverage Enhancements Review – 10/8/2019	• Final review of coverage enhancement options	• Next Steps – Conceptual design report – Functional Specifications
Draft Conceptual Design Report Review – 10/29/2019	• Review of conceptual design • Review of estimated costs	• Next Steps – Deliver final conceptual design report – Deliver & review final specifications
Final Conceptual Design Report – 11/13/2019	• Provide potential system design, benefits, and costs.	• Next Steps – Work with County to develop the technical specifications and statement of requirements for the system enhancements.
Draft Statement of Requirements Review – 11/19/2019	• Draft statement of requirements: – Technical – Training – System implementation, test, and acceptance – Project management • Warranty, maintenance, and support	• Next Steps – Finalize statement of requirements. – Target date for release of approved specification is mid-December 2019
Final Statement of Requirements Review – 12/9/2019	• Statement of Requirements: – Technical – Training – System implementation, test, and acceptance – Project management – Warranty, maintenance, and support	• Next Steps – Functional specifications – Contract Negotiations

Source: Federal Engineering, Inc. Evaluation Reports as Listed.

Based on the analysis performed, the County engaged an engineering consultant to perform a detailed, highly technical evaluation of the public safety radio trunking system using technical standards, performance information, and other pertinent criteria to assess the system's performance and cost. Therefore, Subtask 1.2 is "Met".

SUBTASK 1.3 – Review findings and recommendations included in any relevant internal or external reports on program performance and cost.
SUBTASK 1.4 – Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.

Subtasks 1.3 and 1.4 are assessed together in this section because they are so closely related. To address the requirements of these subtasks, the MJ Team interviewed the Chief of Fire Rescue, Technical Services Division Manager (from Sheriff's Office), and the E911 Coordinator. We also reviewed findings and recommendations in external reports and examined management's responses to determine if they were timely and reasonable based upon the nature of the finding and recommendation.

Only one (1) of the reports relates directly to the PSRTS. However, our examination of the findings in unrelated reports provides an indication of County management's responsiveness to recommendations to improve operations and business processes even though not directly related to the PSRTS. The MJ Team's examination of these reports is presented in **Figure 1-3**, which demonstrates that the County has received external assessments that included findings and recommendations and that County management has taken timely actions to respond to and implement such recommendations.

FIGURE 1-3
REPORT FINDINGS, RECOMMENDATIONS, & MANAGEMENT'S ACTIONS

Finding	Recommendation	Management's Response	Evidence of Timely Implementation
Federal Engineering, Inc. Needs and Alternatives Final Report – August 13, 2018 The County engaged the firm to assess the current public safety radio trunking (PSRTS) system and review alternatives to upgrade or replace the system. In its report, the firm provided its analysis, findings, and recommendations, which are summarized below.			
The current PSRTS system is facing several issues, including coverage gaps, absence of a sustainable support model, and the inability to quickly adapt to changing user needs. The County recognizes that the system must be upgraded or replaced to be able to provide services the public safety community demands. The report analyses requirements for an upgraded or new system and outlines two primary alternatives. ***Alternative 1*** assumes expansion of the existing trunked radio system (TRS), operated by GRUCom, to improve coverage and enhance reliability, leveraging existing system equipment. ***Alternative 2*** assumes that the County would build a standalone system, owned and operated by the County for agencies operating outside the City of Gainesville, with similar coverage and reliability enhancements.	FE recommends Alternative 1 as the preferred solution, leveraging existing system assets to achieve the most cost-effective alternative, while also providing the highest levels of day to day operability and interoperability by keeping all users on a single, standards based system. A summary of other key recommendations include: 1. Redefine governance structure and support mechanisms. 2. Reevaluate the terms of the interlocal agreements 3. Develop a sustainable funding mechanism 4. Expand the system by 2-4 sites 5. Develop and implement ordinances for in-building coverage	At their October 23, 2018, board meeting, county commissioners heard a presentation of the report's findings and recommendations, discussed options and funding alternatives, and provided instructions to county staff to return with suggestions and information to support additional consideration of the report's recommendations. At their January 31, 2019 board meeting, county commissioners accepted Alternative #1, expansion of additional radio towers, and directed staff to take other specific actions to facilitate implementing the report's recommendations including how to fund upfront capital costs and suggesting for user fee options.	MJ examined board minutes evidencing action taken on the PSRTS consultant's recommendations. At their April 14, 2020, meeting, county commissioners discussed funding options to borrow against the existing one-half cent sales tax related to the County's Wild Spaces, Public Spaces initiative or to pursue an increase of one-half cent to the existing one-half cent to the infrastructure surtax for one year to pay for the entire upgrade. On April 28, 2020, county commissioners adopted Ordinance 2020-11 placing a one-half cent surtax on the November 3, 2020, to finance the recommended enhancements to the PSRTS.

Finding	Recommendation	Management's Response	Evidence of Timely Implementation
	6. Evaluate the use of fiber vs microwave backhaul. 7. Leverage existing stakeholder facilities to create WiFi access points to augment in-building coverage 8. Addition of a geo-diverse prime site 9. Replace the aging dispatch consoles in CCC which are owned by GRUCom		
CRI-Carr Riggs & Ingram Agreed Upon Procedures-Public Defenders Building – May 1, 2017. ***CRI-Carr Riggs & Ingram Agreed Upon Procedures-Fire Rescue Station #9 – January 18, 2019.*** ***CRI-Carr Riggs & Ingram Agreed Upon Procedures-Fire Rescue Station #23 – January 18, 2019.*** CRI performed specific procedures to assist the County with determining the final total construction costs of the Public Defenders Building and two fire stations. The purpose of the engagements was not to make recommendations for process improvements but to ensure that total constructions costs did not exceed the guaranteed maximum price (GMP) of the projects. Findings resulted in adjustments to total construction costs, which was then compared to the GMP.			
The auditors performed a series of agreed upon procedures during each engagement, which resulted in various adjustments to total construction costs and GMP. These adjustments were reported on a recap of construction costs and compared to the GMP.	The auditor's made the adjustment to the schedule of job costs that was being audited.	None required since the auditor made the adjustment on the construction cost schedule.	MJ examined the adjusted project costs schedule shown as Exhibit A in the audit report noting the adjustments were included in the calculation. In all three instances, the adjusted construction costs did not exceed the GMP. As a result, the contractor owed the County for the difference. MJ examined the contractor's payment of $28,044 dated May 31, 2018, to the County for the Public Defender's Building report. However, as of July 2020, the County had not billed the contractor for the two Fire Rescue Reports in the amount of $11,339. This indicated untimely follow up on the results of these reports.
RSM-Facilities Management Structure and Process Optimization Report – August 2018 The objective of this performance audit was to develop a strategic plan for the County's Facilities Management Department (FM) to optimize performance and achieve a more effective and efficient future state.			
The report examined the current state of FM and compared it to the optimal state. Using the assessment tools of discovery, benchmarking, and gap analysis, the report identified deficiencies in FM's business processes.	The consultants made 14 recommendations and provided an implementation plan showing suggested steps and a general timeline.	County staff dissected the 14 recommendations into 84 specific work steps and created an Excel implementation spreadsheet outlining detailed work steps for each recommendation, the department	MJ examined and analyzed the implementation spreadsheet noting that all 14 recommendations had been assigned a status and were in various stages of completion. Of the 84 detailed activities, 15 were completed, 62 were in progress, 4 were not started, and 3 were not applicable. MJ noted from the comments section of the spreadsheet that actions to

Finding	Recommendation	Management's Response	Evidence of Timely Implementation
		responsible for implementation, work step status, and comments regarding progress.	implement the recommendations are occurring contemporaneously. MJ also examined board budget actions on some of the recommendations, which suggests that some of the recommendations will be implemented based on available funding. A discussion item in the October 2, 2018, minutes states: *"Staff recommends that the Board of County Commissioners approve staff to move forward with implementing the 14 recommendations contained within the 'Facilities Management Structure and Process Optimization Report' prepared/presented by RSM. Any requests for funding or approval of new positions as a result of implementing these recommendations will be brought back to the Board through the budget amendment process."*
RSM-Human Resources Department Audit Report – March 2019 The objective of this performance audit was to assess the County's Human Resources department's policies, procedures, practices, and processes.			
This report examined internal HR processes such as recruitment & retention; personnel documentation; discipline & termination; and compliance with various federal, state, and local laws. The consultants made 12 observations.	The consultant made 12 recommendations related to for example, the HR department's future state, system utilization and training, optimization of HR activities, vacancy and applicant process, and HR performance measures.	County staff dissected the 12 recommendations into 69 specific work steps and created an Excel implementation spreadsheet outlining detailed work steps for each recommendation, the individual responsible for implementation, work step status, and comments regarding progress.	MJ examined and analyzed the implementation spreadsheet noting that all 12 recommendations had been assigned a status and were in various stages of completion. Of the 69 detailed activities, 10 were completed, 23 were in progress, and 36 were not started. MJ noted from the comments section of the spreadsheet that actions to implement the recommendations are occurring contemporaneously. The spreadsheet had been updated through March 13, 2020. County staff told MJ that the last implementation meeting was on February 21, 2020, and March 2020 meetings did not occur because of COVID-19.

Source: Consultant/Auditor Reports as Listed.

Based on the analysis performed, there are reports that include findings and recommendations related to the County's facilities and human resources operations. The results of three agreed-upon procedures reports related to the construction of the Public Defender's Building, Fire Station #9, and Fire Station #23 resulted in refunds. County program managers were responsive to the findings in PSRTS, facilities operations, and human resources reports and took timely, reasonable actions to implement the recommendations. However, for a Public Defender

Building agreed-upon procedures report related to construction costs, it took more than a year to bill and collect the funds. For two fire station agreed-upon procedure construction-related reports, the County had not billed the contractor as of July 2020 although the reports were completed in January 2019. Therefore, Subtask1.3 is met; however, 1.4 is "Partially Met".

RECOMMENDATION 1.4

Invoice and collect refunds due on the two fire station agreed upon procedures reports of $11,339, and establish a process to ensure future collections on reports of this type are made promptly.

SUBTASK 1.5 – Evaluate program performance and cost based on reasonable measures, including best practices.

To address the requirements of this subtask, the MJ Team interviewed the Chief of Fire Rescue, Technical Services Division Manager, E911 Coordinator, and the Senior Financial Management Analyst. We also examined the report prepared by the engineering consultant that performed an evaluation of the PSRTS system, and reviewed various documents including a white paper on public safety radio systems published by the Florida Department of Law Enforcement (FDLE).

As discussed in Subtasks 1.3 and 1.4, the County engaged an engineering consultant to conduct an evaluation of the PSRTS. The consultant's work was technically detailed, multifaceted, and comprehensive and resulted in a number of recommendations the key of which was for the County to upgrade rather than purchase or build a new PSRTS. The County will use the surtax funds to finance the consultant's recommendations if voters approve the surtax during the November 3, 2020, referendum.

Given the highly technical and complex nature of the PSRTS, the MJ Team did not evaluate the system's performance because such an evaluation would be out of the scope of this performance audit. However, MJ determined that the County's decision to use a consultant to evaluate the system was reasonable.

The Florida Department of Law Enforcement (FDLE) promotes public safety and strengthens domestic security by providing services in partnership with local, state, and federal criminal justice agencies to prevent, investigate, and solve crimes. In a white paper published by FDLE, entitled, *"The Future of Wireless Two Way Communications for Public Safety 101",* the author, a 21-year career law enforcement officer, discusses radio systems and the public safety agencies that require them. In the introduction, the author writes:

> *"Public safety agencies across the country are spending millions of dollars each year on new wireless communications systems. These systems can truly be the lifeline between a law enforcement officer, paramedic or firefighter and the rest of the world, while working under the most difficult of conditions. The failure of a radio transmission to get through can literally mean the difference between life or death. To better understand these complex systems, several systems by multiple vendors were examined to provide a basic,*

> *non-technical introduction for the public safety administrator or government official who may be considering the purchase of a communications system based on trunking technology."*

In response to the question: "Do I need a consultant?" the author wrote:

> *"A major decision that must be made early on is whether to retain the services of an independent radio system consultant. Of the agencies responding to this survey, 70.5% used the services of a consultant. Of these agencies, 58.3% described the use of a consultant as vital in the success of the project, 8.3% as extremely beneficial and 25% as somewhat helpful. Although many agencies have chosen to chart the course of a new radio system without the aid of a consultant, any agency, regardless of how developed their technical staff may be, needs to carefully make this decision. Although the services of a good consultant can be costly, the expense is minimal in comparison to the cost of a new radio system or more importantly, the failure of a new system."*

The MJ Team reviewed the engineering consultant's report issued August 13, 2018, noting that it contained best practices consistent with the FDLE article as follows:

1. Step-by-step selection evaluation process
2. Surveys of stakeholder satisfaction with current system
3. Needs assessment
4. Cost versus benefit analysis
5. Interoperability-(systems can communicate regardless of equipment manufacturer)
6. Training considerations

With respect to the evaluation of costs, Alachua County does not own the PSRTS. GRUCom owns the system and charges the County, and other jurisdictions that use the system, a monthly fee based upon the number of radios supported by the system. To evaluate the County's cost to use the system, the MJ Team conducted an analysis of invoice payments from Fiscal Years 2014 through 2019.

The fire, jail and law enforcement units of the County incur the bulk of PSRTS system subscription costs within the County. Between Fiscal Years 2014 through 2019, these departments incurred 98 percent of subscription costs. The County pays unit subscription fees for each of its radios that access the system. GRUCom operates the system through subscriber fees the participants pay. The County accounts for about 40 percent of GRUCom revenue as shown in **Figure 1-4**.

The County's subscription costs fell 13 percent between Fiscal Years 2014 and 2016 but remained stable during Fiscal Years 2017 through 2019. **Figure 1-4** presents a six-year analysis of PSRTS subscription costs and demonstrates that costs ranged from $783,523 to $675,285 between Fiscal Years 2014 through 2019 with an average of approximately $707,033 per year across all departments.

The County's cost has barely increased despite PSRTS losses throughout its history as shown in **Figures 1-5** and **1-6**. The County's per unit costs have remained fairly stable starting at $54.00 per subscriber unit in 1999 and currently at $54.11 per MJ's review of July 2020 invoices.

FIGURE 1-4
ALACHUA COUNTY PSRTS SUBSCRIPTION EXPENDITURES
FISCAL YEARS 2014-2019

Fiscal Year	Court Security	Fire	Jail	Law Enforcement/Combined Communication Center/Court Services	Grand Total	Percentage of Total PSRTS Revenue	Percent Change
2014	$18,460	$185,713	$179,348	$400,001	$783,523	43%	
2015	$17,076	$166,650	$181,190	$352,287	$717,202	40%	(8%)
2016	$11,815	$151,722	$171,276	$345,435	$680,249	39%	(5%)
2017	$13,766	$151,489	$172,639	$346,434	$684,328	39%	(1%)
2018	$14,888	$163,712	$172,678	$350,335	$701,613	41%	3%
2019	$15,581	$160,881	$137,191	$361,632	$675,285	39%	(4%)
Total	**$91,586**	**$980,167**	**$1,014,323**	**$2,156,124**	**$4,242,200**	**40%**	**(16%)**
Average	**$15,264**	**$163,361**	**$169,054**	**$359,354**	**$707,033**		
Percent	**2%**	**23%**	**24%**	**51%**	**100%**		

Source: PSRTS System Invoice Payment Report.

The PSRTS engineering consultant's report includes a review of PSRTS financial results provided by GRUCom detailing revenues and expenses since 2000. The actual and projected financial performance of the PSRTS through 2030, under the terms of the current interlocal agreements with all system participants reflects an initial capital investment of $10.1 million, incremental investments over the years, and capital outlays of over $7M between 2001 and 2017. In 2018, GRUCom made additional investments of $5 million to complete the most recent P25 system upgrade and expansion.

Figure 1-5 provides a summary of the system's annual gains and losses since 2000. The PSRTS has experienced cumulative losses of approximately $6.26 million since 2000, and losses are projected to grow in the future. The system had actual losses in 16 out of the past 20 years, showing gains only from 2009 to 2012. Since 2012, system expenditures consistently exceeded revenues, but County documentation does not present related causes.

User fee revenue rose slowly, but steadily for ten (10) years from 2000-2010, peaking at approximately $2.15 million before declining steadily until 2016. In 2017, it rose slightly to $1.77 million before declining again in 2018 and 2019. GRUCom projects that this revenue will continue to decline annually, with $1.7 million in revenue estimated for 2020. This decline could be attributable to GRUCom not increasing user fees at a rate that would sustain system operations.

FIGURE 1-5
PSRTS ANNUAL & CUMULATIVE GAINS/(LOSSES)
ACTUAL 2000-2019

Year	Revenues	Expenses	Annual	Cumulative
2000	$0	$716,513	($716,513)	($716,513)
2001	598,118	$941,465	($343,347)	($1,059,860)
2002	1,008,036	$1,355,445	($347,409)	($1,407,269)
2003	1,623,082	$1,600,952	$22,130	($1,385,138)
2004	1,753,985	$1,590,183	$163,802	($1,221,337)
2005	1,786,358	$1,694,030	$92,328	($1,129,008)
2006	1,855,626	$1,829,602	$26,024	($1,102,984)
2007	2,038,037	$1,647,367	$390,670	($712,314)
2008	2,149,005	$1,734,642	$414,363	($297,951)
2009	2,168,087	$1,453,228	$714,859	$416,908
2010	2,153,618	$2,206,302	($52,684)	$364,224
2011	2,105,129	$1,964,883	$140,246	$504,470
2012	1,923,531	$2,406,175	($482,644)	$21,826
2013	1,842,845	$2,375,852	($533,007)	($511,181)
2014	1,831,502	$2,590,023	($758,521)	($1,269,702)
2015	1,772,257	$2,760,358	($988,101)	($2,257,803)
2016	1,732,059	$2,419,128	($687,069)	($2,944,872)
2017	1,773,462	$2,585,867	($812,405)	($3,757,277)
2018	1,731,889	$3,069,449	($1,337,560)	($5,094,837)
2019	1,718,952	$2,883,940	($1,164,988)	($6,259,825)
Total	**$33,565,578**	**$39,825,404**	**($6,259,825)**	

Source: PSRTS Consultant's Final Report Dated August 13, 2018.

The PSRTS consultant also compared GRUCom to other systems based on the largest cost factors, such as users, maintenance, and labor. One system is located in Florida and the other in Vancouver, Washington. **Figure 1-6** provides an overview of the analysis. The consultant acknowledges that direct comparisons are difficult because maintenance philosophies and system configurations differ. GRUCom's average annual operational and maintenance costs for the period of 2001-2015 are comparable to the Clark Regional Emergency Services Agency (CRESA) stem in Vancouver, Washington.

Figure 1-6 shows that GRUCom's monthly user fee is higher than that charged by the other two systems. According to the consultant's report, the monthly subscription fee for Lee County's system was being subsidized by traffic fines and forfeitures as well as leases of Lee County tower space to commercial carriers. Neither of the comparison agencies, Lee County or CRESA, are recovering capital system costs via user fees. However, GRUCom recovers its capital investment in the system by including debt service in its fees, which contributes to higher fees.

FIGURE 1-6
COMPARISON OF GRUCOM AND TWO OTHER SYSTEMS
2001-2015

	GRUCom TRS	Lee County, FL	CRESA Vancouver, WA
System	Mixed mode, legacy and P25, 6 sites	Mixed mode, legacy and P25, 10 sites	Mixed mode, legacy and P25, 6 Sites
Users	~2,500	~7,400	~2,375
System Maintenance	17%	62%	13%
Direct and Allocated Labor and Fringes	29%	19%	38%
Admin/OH support	26%	5%	8%
Transport/ Telecom	12%	MW	MW
Electricity	8%	4%	4%
Tower Site Leases	5%	11%	29%
Annual O&M Costs	$881K	$2.59M	$900K
Est. annual O&M cost per user	$352.40	$350.00	$378.95
Est. monthly O&M cost per user	$29.37	$29.17	$31.58
2018 Monthly User Fee	$53.03	$25.67	$34.00

Source: PSRTS Consultant's Final Report Dated August 13, 2018.

Due to the highly technical nature of the PSRTS, an evaluation of the program's performance and cost is outside the scope of this performance audit. However, based on the analysis performed, the County's decision to engage an engineering consultant to evaluate the Public Safety Radio Trunking System (PSRTS) was a reasonable decision according to best practices published by the Florida Department of Law Enforcement. Therefore, Subtask 1.5 is "Met".

SUBTASK 1.6 – Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

To address the requirements of this subtask, MJ requested documentation of the County's program goals and objectives to review them for consistency with the County's strategic plan.

Based on the program areas, a sample of construction or capital improvement projects were selected for testing. The following sample of projects was reviewed in **Figure 1-7**.

FIGURE 1-7
SAMPLE OF PROJECTS TESTED

Description	NW 16th Ave Slope Stabilization & NE 21st Box Culvert Project No. 200817	Infrastructure, SW 8th Ext. Tioga to SR 26 Project No. 200723
Basis for Vendor Selection	Only 1 bidder	Lowest bid out of 3 vendors
Original Contract	$1,855,448.28	$4,553,623
Net Change Order	$28,772.72	($270,411.25)
Contract Sum	$1,884,221.00	$4,281,448.75
Notice to Proceed By	01/07/2019	10/27/2018
Date Approved by Board	11/13/2018	09/11/2018
Target Completion Date	6/30/2019	5/31/2019
Certificate of Substantial Completion Date	06/20/2019	Not applicable. Contract for final completion date only.
Final Completion per Certification of Completion Letter	8/30/2019 Final Inspection	07/16/2019
Reasonable Costs?	Only 1 bidder; significantly exceeded Public Works' estimate	Yes, based on lowest bidder
Completed within Budget?	Yes	Yes
Completed Timely?	Yes, based on substantial completion date and punch list on 6/20/2019	No; change order issued and liquidated damages assessed
Completed Well?	Yes, based on certificate of completion letter dated 9/27/2019	Yes, based on certificate of completion and email from Construction Inspection Superintendent dated 8/29/2019

Source: Alachua County Staff, Project File Documents.

For project number 200817, there was only one bidder. The only documentation to determine if costs were reasonable was Public Works' estimate of $828,250 which is less than one-half of the contract amount ($1.8 million).

For project number 2007232, the contract indicated a completion date of May 31, 2019 yet the last AIA payment certificate was signed by Public Works on 1/16/2020 indicating a project time delay. The County provided Change Order 11 dated 9/18/2019, which documents the liquidated damages assessed to the contractor for not meeting the final completion date as defined in Section 5 of the contract. The County assessed 46 days of liquidated damages beginning from June 1, 2019 to July 16, 2019. According to County staff, after the project completion, the final number of days of damages had to be resolved resulting in Change Order 11. Then it took several months of back and forth between the County, FDOT, and the contractor to complete all the final close out documentation. The contractor was not assessed time against the completion of the project (liquidated damages) for processing all the close out paperwork.

As a result of the data analysis, the MJ Team determined that projects were completed well and within budget. One project was completely timely and one project resulted in liquidated damages in compliance with the contract. However, there was only one bidder for one project and the bid amount of $1,855,448 was more than double Public Works' estimate of $828,250.

The recommendation to the Board documents that there was one bidder but not that the costs significantly exceeded Public Works' estimate. Thus, this subtask is deemed "Partially Met".

RECOMMENDATION 1.6

Include documentation on the recommendation to the Board for major projects when there is only one bidder showing the bid amount versus Public Works' estimate and explain why one bid was accepted and how the cost was determined to be reasonable. Another option is to obtain a third party's independent estimate of the project cost to compare to Public Works' and the bidder's cost estimate to further determine if the estimated cost is reasonable.

SUBTASK 1.7 – Determine whether the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

To address the requirements of this subtask, the MJ Team interviewed the procurement manager and reviewed the Alachua County Purchasing Code (Code) and Purchasing Division Operating Policies & Procedures (Manual).

Chapter 22 of the Alachua County Code of Ordinances entitled "Purchasing" establishes the County's policies with respect to procurement. On January 28, 2020, the board of county commissioners adopted Ordinance 2020-01, which repealed and replaced the former Code, originally adopted in March 1986, with a new Code. The purpose of the replacement, as stated in the ordinance is *"to insure that best practices are being used in the procurement of services and supplies."*

The Code establishes the broad policies by which purchasing activities occur throughout the County. The stated purposes of the Code, as well as its contents, position the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. The purposes of the Code are listed below. Purposes that position the County to take advantage of competitive procurement, volume discounts, and special pricing agreements are italicized:

- Simplify, clarify, and modernize the law governing Procurement by this County;
- Permit the continued development of Procurement Procedures and practices;
- Improve the consistency of the Procurement Procedures among the various County departments and agencies;
- Provide for increased public confidence in the Procedures followed in public Procurement;
- Ensure the fair and equitable treatment of all Persons participating in the County's Procurement process;
- Provide increased economy in County Procurement activities and to maximize to the fullest extent practicable the purchasing value of public funds of the County;
- Foster effective broad-based competition;
- Ensure compliance with the County's Small Business and Local Government Minimum Wage programs;
- Provide safeguards for the maintenance of a Procurement system of quality and integrity; and
- Obtain in a cost-effective and responsive manner the Supplies, Services, and Construction required by County agencies in order for those agencies to better serve this County's Businesses and residents.

The Code contains the elements of a thorough procurement policy. It provides a definition of terms and addresses common procurement subjects including, but not limited to, procurement authority; purpose and duties of the Procurement Office; methods of source selection, cooperative purchasing; contacts; and unauthorized purchases

While the Code determines the “what” of County procurement, the Manual outlines the “how.” The Manual establishes and communicates uniform procedures for procuring goods and services that are consistent with the Code.

Procurement staff are updating the Manual to reflect the Code adopted in January 2020. MJ reviewed the Code changes noting that none impact the County’s opportunity or ability to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. Key changes include the following:

- All authority delegated to the procurement manager is subject to the oversite and determination of the county manager.

- Eliminated advertising formal solicitations in the newspaper unless required by state or federal funded projects. Alachua County will continue posting on the web-site and on our electronic bid solicitation program.
- Sole Source procurements will now require a minimum of five (5) days' notice on our website. If there is no response from the vendor community then the sole source becomes effective.

As allowed by its procurement policy, the County participates in the following purchasing cooperatives to achieve competitive and advantageous pricing:

- Omnia Partners
- Sourcewell
- National Joint Powers Alliance (NJPA) (now part of Sourcewell)
- National Purchasing Cooperative Alliance (NPCA)
- State of Florida (State Contracts)

Based on the analysis performed, the County's procurement code, coupled with written purchasing policies and procedures, promote opportunities for the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. Therefore, Subtask 1.7 is "Met".

Overall Research Task 1 Conclusion: Based upon the work and conclusions reached for the seven (7) subtasks, we deem that this research task is Partially Met.

RESEARCH TASK 2

THE STRUCTURE OR DESIGN OF THE PROGRAM TO ACCOMPLISH ITS GOALS AND OBJECTIVES.

FINDING SUMMARY – Overall, Alachua County meets Task 2.

The Fire Rescue Department has clearly defined organizational units and minimizes overlapping functions. Fire Rescue has no excessive administrative layers and lines of authority minimize administrative costs. The Chief of Fire Rescue, who is a member of the trunked radio management board, is designated to provide overall project management leadership and oversight for the public radio trunking systems project. The County anticipates using key administrators from internal departments to support the management and administration of the surtax funds. To demonstrate that the Chief of Fire Rescue along with the internal management team members have the workload capacity to take on the additional responsibilities required for the project, the County provided examples of major projects that have been successfully performed and required significant manpower effort over and above daily work activity.

RESEARCH SUBTASK ANALYSIS AND CONCLUSIONS

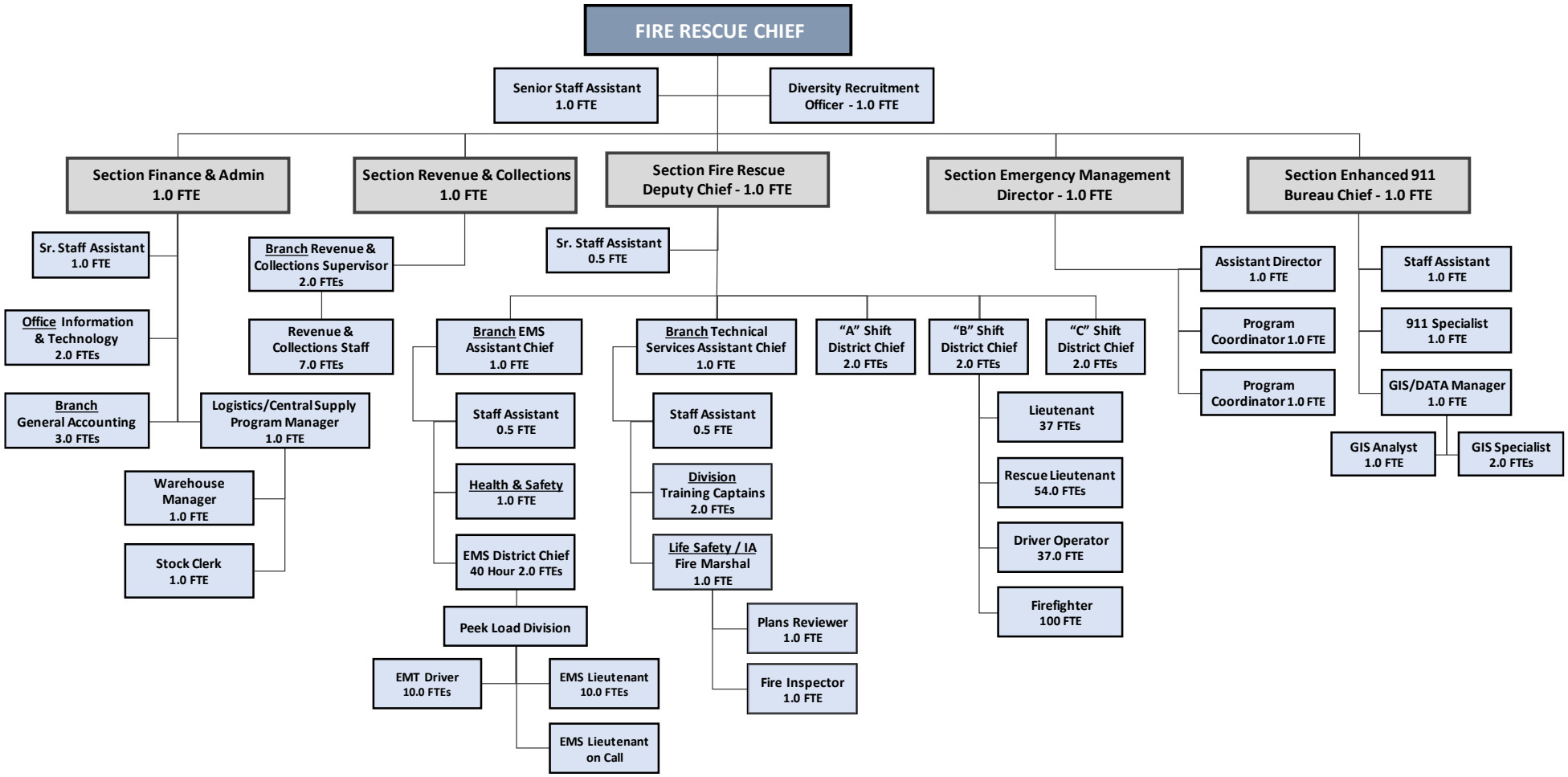
SUBTASK 2.1 – Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

To address the requirements of this subtask, MJ interviewed the Chief of Fire Rescue, Assistant Fire Chief-Finance & Administration, Procurement Manager, Sherriff's Office-Technical Services Division Manager, Strategic Performance Manager, and the Operational Performance Analyst. The MJ Team also reviewed the following information:

- Organization Chart for the County and Fire Rescue;
- Interlocal Agreement – Trucking Radio Systems Between Alachua County and the City of Gainesville, Florida;
- Board of County Commissioners Policy Discussion;
- Peakload and Fire Rescue Unit Budgets; and
- Fire and Emergency Medical Services Organizational Performance Report.

Figure 2-1 presents the Fire Rescue Department's organizational structure.

FIGURE 2-1
ALACHUA COUNTY – FIRE RESCUE ORGANIZATIONAL CHART



Source: Alachua County's Human Resources Department provided July 2020.

Fire Rescue's organizational chart has five (5) clearly defined organizational units with no overlapping functions. These organizational units include: Finance & Administration, Revenue & Collections, Fire Rescue, Emergency Management, and Enhanced 911. All of these organizational units are considered to be ancillary (administrative) support except for Fire Rescue.

Organizational span of control refers to the number of subordinates that can be managed effectively and efficiently by executive/director level staff and middle management staff. Middle management typically includes manager and supervisor level staff.

Figure 2-2 provides span of control benchmarking results developed by the Society for Human Resource Management (SHRM). This data suggests that the average span of control for executive level management is seven (7) subordinates to one executive/director level position and the average span of control for middle management is 12 subordinates to one manager.

When comparing the Fire Rescue Department's organizational span of control, all levels of management fall within the guidelines suggested by SHRM. For example, the Chief of Fire Rescue has seven (7) direct reports, which is the average number of executive level subordinate positions suggested by SHRM. The Section Heads at the next level of management all have between three (3) and six (6) direct reports, which is well below the desired benchmark.

FIGURE 2-2
SPAN OF CONTROL DATA – NATIONAL BENCHMARKS

Management Level	25th Percentile	Median	75th Percentile	Average
	Number of Direct Reports			
Executive Level	4	5	8	7
Middle Management	5	8	14	12

Source: Society for Human Resource Management, Human Capital Benchmarking Report, December 2017.

The Fire Rescue Department periodically evaluates its organizational structure and lines of authority. In December 2012, Fire Rescue contracted with Emergency Services Consulting International to determine if the organizational structure, administrative layers, and staffing levels were appropriate. **Figure 2-3** shows that since the time of the study, ancillary support organizational unit's administrative layers have remained unchanged. The only exception to the ancillary organizational structure is that the current headcount is two (2) positions higher. The Fire Rescue organizational unit's structure is also relatively the same. Headcount, however, is significantly higher due to growth in the number of rescue stations.

FIGURE 2-3
FIRE RESCUE ANCILLARY SUPPORT PERSONNEL COMPARISON

Position	2012 Fire & Emergency Medical Study FTEs	2020 Alachua County Actual FTEs	Difference Alachua County (+/-)
Director of Emergency Management	1	1	0
Bureau Chief	1	1	0
Assistant Director of EM	1	1	0
EM Program Coordinator	1	2	+1
GIS Technician/Manager	1	1	0
GIS Analyst	1	1	0
GIS Specialist	2	2	0
General Accountant	3	3	0
Revenue and Collections Staff	6	7	+1
Information Technology Staff	2	2	0
Staff Assistant	2	2	0
Total	**21**	**23**	**+2**

Source: Emergency Services Consulting International, Fire and Emergency Medical Services Performance Updates, December 2012.

Based on the MJ Team's review and analysis, the Fire Rescue Department has clearly defined organizational units and minimizes overlapping functions. Fire Rescue has no excessive administrative layers and lines of authority minimize administrative costs. Accordingly, this subtask is "Met".

SUBTASK 2.2 – Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.

To address the requirements of this subtask, the MJ Team interviewed the Chief of Fire Rescue, Assistant Fire Chief-Finance & Administration, Procurement Manager, Sherriff's Office-Technical Services Division Manager, Strategic Performance Manager, and the Operational Performance Analyst and we reviewed various internal and external management reports with recommendations to optimize staffing.

The Chief of Fire Rescue, who is a member of the trunked radio management board, is designated to provide overall project management leadership and oversight for the public radio trunking systems project.

UTILIZATION OF EXISTING ADMINISTRATORS

The County anticipates using key administrators from internal departments to support the management and administration of the surtax funds. **Figure 2-4** provides the position titles and day-to-day responsibilities of the individuals that will be directly involved with managing project activities. County management anticipates that no new staff will need to be hired.

FIGURE 2-4
KEY STAFF DEPARTMENT RESPONSIBILITIES

Position Title	Major Department Responsibilities	Anticipated Surtax Administrative Responsibilities
Chief of Fire Rescue	• Manages fire prevention, suppression and investigation activities to achieve established goals.	X
	• Directs program activities, ensuring that high quality services are provided.	X
	• Prepares and presents budgets for senior management team approval, County Manager review leading to County Commission approval, with specific reference to current and future plans, accomplishments, and supporting data.	X
	• Manages Enhanced 911 to provide optimized support and fiscal accountability for citizens and emergency responders.	X
	• Oversees Emergency Management preparation, resource allocation, planning and operations are kept current and effective.	
	• Manages emergency and non-emergency medical care and transport and non-transport services are provided in accordance with applicable federal, state and local laws and regulations to achieve established goals.	
Assistant Fire Chief - Finance & Administration	• Serves as primary liaison to the Department of Finance and Accounting, Office of Management and Budget, Purchasing Office, and Human Resources Office and ensures that issues are coordinated on a timely basis with staff on all finance, budget, purchasing, and personnel related matters.	X
	• Develops, coordinates and administers all activities related to budget preparation, including providing advice to divisions/ offices in matters related to budgetary requirements.	X
	• Monitors expenditure/procurement activities for adherence to applicable policy/procedure.	X
	• Develops, implements and manages the automated accounting system, including providing for the appropriate internal controls.	X
	• Serves as "Emergency Finance Officer" for the department/County during officially declared County emergencies; establishes a system for accurately tracking expenditures for declared emergencies, including assuring completion of required paperwork for personnel time, purchases, etc.	
	• Serves as liaison with Medicare and Medicaid management agencies, and insurance and health management companies	

Position Title	Major Department Responsibilities	Anticipated Surtax Administrative Responsibilities
	assuring a timely maximum allowable compensation for emergency medical transport services.	
Senior Administrative Support Manager	• Makes policy recommendations to Public Works Director, has significant level of discretion and accountability in program decisions and work to be accomplished.	X
	• Monitors performance measurements for the Public Works Department in order to support the strategic plan, quarterly goals and objectives, division performance objectives and measures.	X
	• Tracks Departmental financial trends that cut across the divisions. Prepare analytical reports on various management issues, including cost impacts.	X
	• Organizes Public Works agenda items for the Board of County Commissioners and maintains status records.	X
Sheriff's Office – Technical Services Division Manager	• Manages assigned operational program within the department, such as Data Center, Database Administration, Desktop Engineer, Networks & Telcom, Systems Engineering, Service Delivery; develops, plans, and implements long and short-term strategic plans, goals, and objectives for the County in assigned operational program.	X
	• Manages projects in assigned Operational Program: establishes project priorities; develops plans for implementing changes to include lifecycle plans that identify the order, timing and priority of system changes; recommends methodologies, data sources, and software tools; recommends changes to current technology systems or applications in order to meet organizational needs; identifies new processes and alternatives to resolve problems or improve/enhance operations.	X
	• Develops and implements standards, policies and procedures; maintains written standards for the management of data and work processes; documents and reviews procedures for the maintenance of specific datasets; establishes and enforces best practices; consults with other managers in design of procedures and standards.	X
	• Makes recommendations regarding departmental budget: monitors expenditures to ensure compliance with approved budget.	X
	• Supervises, directs, and evaluates assigned staff: develops and oversees employee work schedules to ensure adequate coverage and control; compiles and reviews timesheets.	
Sheriff's Office – Radio Specialist	• Maintains console radio equipment including Compact Electronic Bay (CEB) racks, tone remotes, control stations, and network backhaul equipment.	X
	• Diagnoses, identifies, and repairs malfunctions in console radio equipment including CEB racks, tone remotes, control stations, network backhaul equipment, repeaters, circuits, and Radio Frequency (RF) components.	

Position Title	Major Department Responsibilities	Anticipated Surtax Administrative Responsibilities
	• Installs, configures, and repairs PC, network switch, servers, and similar equipment related to RF and Internet Protocol (IP) functionality such as backhaul and audio recording.	X
	• Programs radios using appropriate programming appliances including encryption appliance.	X
	• Updates and program radios within desired specifications.	
	• Coordinates and communicates professionally with trunked radio system personnel regarding system and service related Issues.	X
	• Coordinates and communicates professionally with other counties and jurisdictions regarding radio and interoperability projects and needs.	X
	• Maintains awareness of R-56 grounding standards for RF equipment including tower sites.	
	• Identifies radio specifications and system testing.	X
	• Diagnoses, identifies, and repairs malfunctions in the portable and mobile radio equipment operated by the Alachua County Sheriff's Office (ACSO), Alachua County Fire Rescue (ACFR), contracted Fire-Rescue departments, the General Government components of the Board of County Commissioners (BoCC), and other entities as assigned via interlocal agreements.	
	• Makes routine frequency modulation calibrations, measurements, and adjustments on all radio equipment as required by law to ensure equipment is operating within the appropriate parameters, Federal Communications Commission (FCC) specifications, etc.	
Public Works Director	• Develops and implements public works program plans for the county. Reviews over-all County needs for construction and maintenance projects. Formulates plans and recommends appropriate action to the Board of County Commissioners.	X
	• Formulates work programs and general operating policies with respect to all phases of County public works/engineering activities; supervises the development of budget requests for operations and capital outlay.	X
	• Coordinates with other County departments regarding other community development activities and fleet maintenance and replacement activities; maintains drawings for specifications and negotiates contracts.	X
	• Directs the establishment and implementation of all standard operation procedures for the various programmatic areas within the Public Works Department in order to achieve the department's mission.	X
Public Works Contracts & Design Manager	• Directs, oversees and participates in the development of the department work plan.	X
	• Directs the preparation of a variety of studies and reports relating to current and future public infrastructure, facility, and utility operation needs, including equipment and repair needs; develops	X

Position Title	Major Department Responsibilities	Anticipated Surtax Administrative Responsibilities
	specific proposals and recommendations to meet these needs; provides technical assistance to staff.	
	• Assists in the deployment and coordination of personnel and equipment in emergency situations.	X
	• Prepares the division budget; assists in budget implementation; participates in the forecast of additional funds needed for staffing; equipment, materials and supplies; administers the approved budget.	X
Finance Director	• Oversees all of the Clerk to Board functions on behalf of the Clerk and has been delegated authority over all Board financial operations.	X
	• Provides general accounting and treasury services to all departments under the Board of County Commissioners.	X
	• Maintains oversight of internal controls and the financial accounting software system for all fiscal changes implemented by the Board of County Com missioners.	X
	• Handles cash receipts and investments of all available county funds pursuant to F.S. 218.415.	X
	• Provides financial reporting to the Board and all federal and state agencies.	
	• Ensures the proper administration, development and monitoring of budgets for Departments and Divisions; provides direction and reviews budget expenditures, revenues, appropriations and enhancements.	X
	• Collaborates with Directors, Managers, County Staff, County Manager and other officials to plan.	X
	• Directs and oversees the contract and payment process.	X
	• Develops and implements financial policies and procedures.	X
Senior Financial Management Analyst	• Plans analytical studies to be performed; defines and clarifies problem areas; determines research methodology, identifies data sources and designs survey instruments.	X
	• Assembles required data; designs questionnaires, conducts interviews, makes observations, researches files and literature, surveys other organizations and documents findings.	X
	• Collects and analyzes information; utilizes computer based and statistical techniques where appropriate; evaluates alternative problem solutions.	X
	• Conducts return on investment (ROI) analysis and feasibility studies in order to provide county with information required to make sound business decisions.	X
	• Makes recommendations for action; prepares narrative and/or statistical reports, including implementation strategies; makes presentations to management or the Board as required.	X

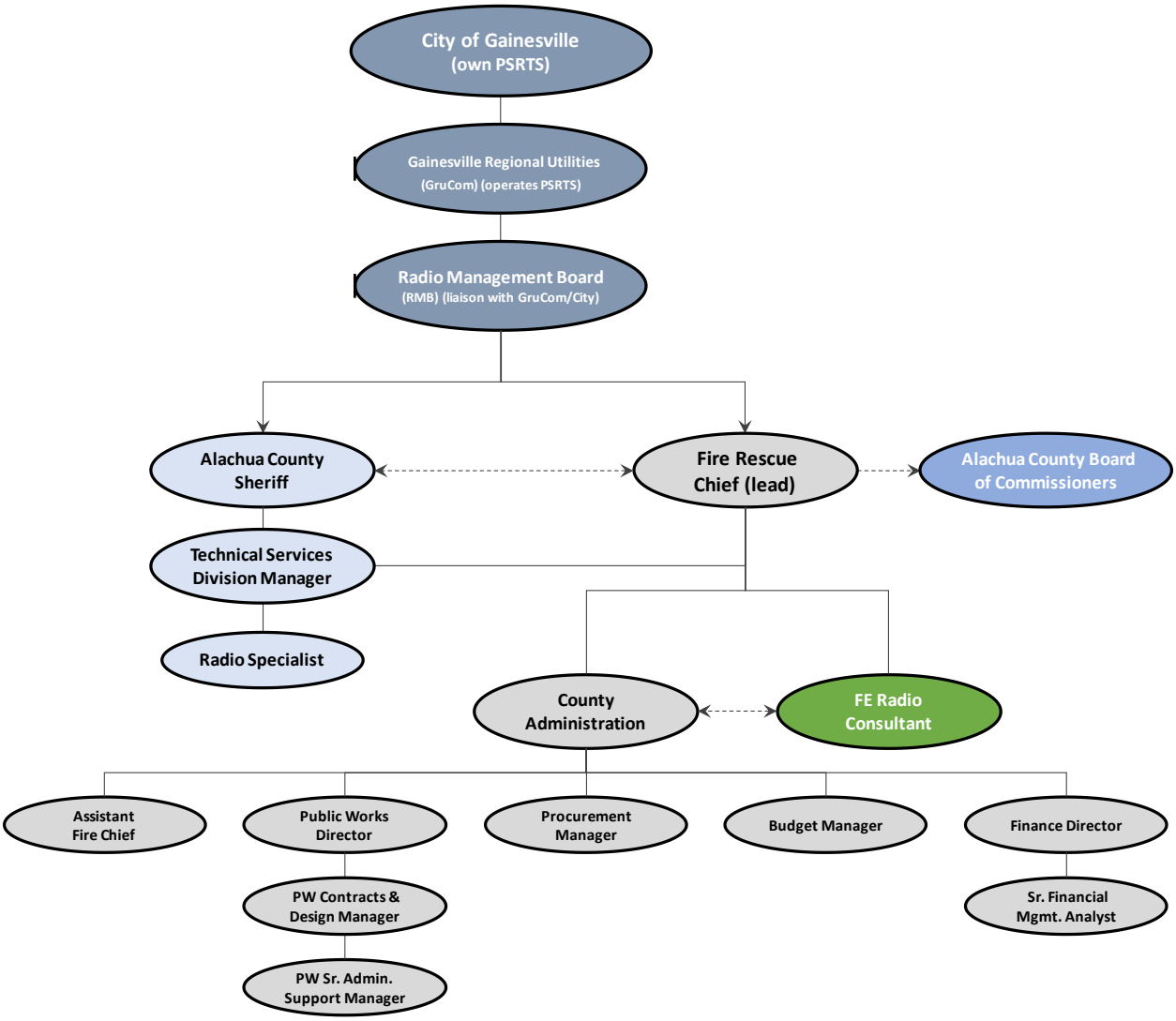
Position Title	Major Department Responsibilities	Anticipated Surtax Administrative Responsibilities
Procurement Manager	• Manages the day to day operations of the Procurement Division and provides advice on the interpretation and application of the procurement code, policies and procedures to resolve issues and questions.	X
	• Develops and administers procedures necessary or convenient to implement the County's Procurement Code and to provide for effective operation of the Procurement process.	X
	• Negotiates, prepares, executes and manages diverse procurements including, but not limited to, Contracts, Invitation to Bid, Invitation to Negotiate and Request for Proposal.	X
	• Establishes standard contract clauses for use in contracts, solicitations and purchase orders. Prepares or supervises the preparation of contractual documents with contractors.	X
	• Supervises the development and implementation of contracts.	X
	• Consults with departments to evaluate Procurement services and assesses the need for new and innovative Purchasing programs and systems.	X
	• Directs the maintenance of records pertaining to specifications, cost of commodities and Procurement activities.	X

Source: Alachua County, Fire Rescue Department and MJ Team interviews.

As indicated earlier, the departments anticipated to be primarily involved with the additional ½ cent sales tax include the Alachua County Fire Rescue (lead), Alachua County Budget and Fiscal Services (budgeting and procurement), Alachua County Clerk of the Court, Finance and Accounting Department (financial processes) and Public Works (construction/capital improvements and land acquisition). A radio consultant completed a preliminary needs assessment and implementation plan. Fire Rescue would coordinate activities of the consultant and serve as a liaison to the Board of County Commissioners. Other County administrative and Sheriff's staff would coordinate their responsibilities with Fire Rescue and the radio consultant.

Figure 2-5 presents the process owner flowchart. Light grey indicates Fire Rescue staff, and light blue indicates Sheriff staff and green indicates the FE Radio Consultant.

FIGURE 2-5
PROCESS OWNER FLOWCHART



Source: The MJ Review Team based on interviews with County management.

Figure 2-6 below shows the anticipated management and oversight roles key staff members will play in the project implementation.

FIGURE 2-6
PROJECT MANAGEMENT ROLES FOR
PUBLIC RADIO TRUNKING IMPLEMENTATION

Functional Area for this Review	Title	Acquire Interests in Land	Construct new Radio Communication Towers	Making Capital Improvements to Existing Radio Communications Towers
Fire Rescue	Chief of Fire Rescue	Site Locations needed		Project Oversight
Fire Rescue	Asst. Fire Chief - Finance & Admin			Contract & Payment Process
Fiscal - Critical Facilities/Capital Projects	Senior Admin Support Manager		Contract and Draw Support	
Sheriff's Office	Technical Services Division Manager			Project Oversight
Sheriff's Office	Radio Specialist	Radio Communication Device Options		
Critical Facilities / Capital Projects	Public Works Director	Real Estate Acquisition		
Critical Facilities / Capital Projects	Public Works Contracts & Design Mgr.		Project Manager	
Finance & Accounting	Finance Director	Payment & Accounting	Payment & Accounting	Payment & Accounting
Budget & Fiscal Planning & Reporting	Senior Financial Mgmt. Analyst	Appropriations identification	Appropriations identification	Appropriation identification
Procurement	Manager		Procurement	Procurement

Source: Alachua County, Fire Rescue Department, Chief of Fire Rescue.

Figure 2-7 summarizes four (4) projects that have been led by Fire Rescue, which have been accomplished with existing staff resources with assistance and support from County departments. According to Fire Rescue management, the projects listed are believed to be of similar complexity and time requirements for what will be expected of the project management roles and responsibilities for the public radio trunking systems effort. The County has implemented information technology upgrades that have resulted in enhanced reporting and analysis from the EMS Reporting software. Upgraded financial management and agenda

management software have also made monitoring grant compliance and board agenda reviews paperless and far more efficient.

FIGURE 2-7
FIRE RESCUE DEPARTMENT
HISTORY OF PROJECTS REQUIRING EXPANDED FIRE RESCUE STAFF DUTIES

Project Name	Description	Amount
Hurricanes/Disasters Reimbursement Requests (Irma, Dorian and others)	Provided hurricane relief assistance, specifically they provided debris removal and protective measures; organized and manned evacuation shelters and served as host for multiple counties; and, processed documentation to obtain reimbursement for hurricane support efforts	Approximate reimbursement $8M+
Fire Assessment Studies (2008, 2010, and 2017)	Each study was approximately a year in duration and required a significant amount of staff participation time	$13M to $20M
Administrative staff secured FEMA Safer Grants (2) for recruitment and retention of volunteer fire fighters and purchase of equipment along with other smaller grants	Existing administrative staff applies for, monitors and manages grant awards to ensure compliance with terms	Recent grant totals - $100,000 to $3M
Deployment Reimbursement Requests – staff tracks and requests reimbursement for any aid provided outside to the County	Fire Rescue staff has had four (4) deployments to outside counties in the last 2 years	Reimbursement ranged from $11K to $60K+

Source: Alachua County, Fire Rescue Department.

As indicated above, the Chief of Fire Rescue has been designated to provide overall project leadership for the public radio trunking systems project. The County plans to use key administrators from internal departments to administer the surtax funds. The Fire Rescue Department and internal management team members from other departments demonstrated that they have workload capacity to take on the additional responsibilities required for the public radio trunking systems project. Accordingly, this subtask is "Met".

Overall Research Task 2 Conclusion: Based upon the work and conclusions reached for the two (2) subtasks, we deem that this research task is Met.

RESEARCH TASK 3

ALTERNATIVE METHODS OF PROVIDING SERVICES OR PRODUCTS.

FINDING SUMMARY – Overall, Alachua County meets Task 3.

The County has demonstrated that it has formally evaluated existing in-house services and activities to assess the feasibility of alternative servicing methods. The County has assessed contracted and/or privatized services to verify effectiveness and cost savings achieved. Additionally, the County contracted with a nationally known engineering firm to assess privatized services options. It has also made changes to service delivery methods when evaluations/assessments showed that such changes would reduce program costs without significantly affecting the quality of services. Finally, the County identifies possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services.

RESEARCH SUBTASK ANALYSIS AND CONCLUSIONS

SUBTASK 3.1 – Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions.

To address the requirements of this subtask, the MJ Team conducted interviews with the Assistant Fire Chief-Finance and Administration and the Medical Billing and Compliance Manager. We also reviewed survey results and summary analysis that demonstrate how the County regularly evaluates billing and collection rates for existing in-house services to assess the feasibility of using alternative methods.

In-House/Outsourced EMS Cost Comparisons

During Fiscal Year 2014, Alachua County began conducting surveys of other counties and private entities Emergency Medical Services (EMS) providers in-house and outsourced services such as fees charged and write-downs and bad debt related to Medicare/Medicaid collections. The County conducted the survey to determine the feasibility of outsourcing the billing function if other entities were doing so for lower costs. **Figure 3-1** shows that Alachua County's percentage of net revenue to billable services was less favorable than Lake County (by 8 percent), the same as Escambia and Leon Counties, and more favorable than Marion, Collier, Seminole, and Osceola Counties. Alachua County learned from the survey results that it had a much higher percentage of Medicare/Medicaid write-downs (i.e., the portion of Medicare/Medicaid fees the County cannot bill and collect), which lessened its realizable percentage of net revenue to billable services. Based on the survey results, Alachua County reached out to Lake County and determined that it had a significantly higher Medicare/Medicaid population than Alachua County. This skewed Lake County's overall

collection rate, compared to Alachua County's, as Medicare/Medicaid collections are more stable, with little associated bad debt. Alternatively, Alachua County learned that analyzing collection rates by payer was a useful practice in measuring the overall success of collection activities.

FIGURE 3-1
FISCAL YEAR 2014 - PERCENT OF NET REVENUE TO BILLABLE SERVICES

	Lake	Alachua	Escambia	Leon	Marion	Collier	Seminole	Osceola
Total EMS Charges	$ 19,900,000	$ 13,319,247	$ 26,932,462	$ 27,425,670	$ 46,204,533	$ 23,036,734	$ 10,026,602	$ 6,461,378
Medicare/ Medicaid Write Downs	4,600,000	2,261,376	302,929	10,357,009	428,258	6,902,795	1,866,719	1,057,269
Billable	$ 15,300,000	$ 11,057,871	$ 26,629,533	$ 17,068,661	$ 42,776,276	$ 16,133,939	$ 8,159,883	$ 5,404,109
Bad Debt Write Offs	2,300,000	2,592,328	6,092,751	3,889,224	13,288,868	5,510,345	3,143,831	2,145,354
Net Revenue Actual	13,000,000	8,465,543	20,536,782	13,179,437	32,487,408	10,623,594	5,016,052	3,258,755
% of Net Revenue to Billable Services	85%	77%	77%	77%	71%	66%	61%	60%
	15%	23%	23%	23%	29%	34%	39%	40%

Source: Alachua County EMS Billings Department. Note: Private entity data was insufficient to compare.

During Fiscal Year 2016, Alachua County collected the survey data presented in **Figure 3-2**, which showed that it had the highest transport fee per mile rate for all the counties compared except for Leon County.

FIGURE 3-2
FISCAL YEAR 2016 EMS FEE COMPARISON – COUNTY GOVERNMENTS

Comparison of Primary Emergency Medical Service Fees	Alachua County Fire Rescue	County Agencies									
Billed Service Name	Alachua County	Bradford County	Clay County	Hillsborough County	Lake County	Leon County	Manatee County	Marion County	Osceola County	Pasco County	Sarasota County
ALS Base Transport Fee	$480	$500	$650	$800	$550	$1,093	$600	$536	$500	$600	$600
ALS II Base Transport Fee *(3 meds and one listed procedure)*	$680	$650		$800	$685	$1,274	$700	$703		$600	$650
Specialty Care Transport	$900				$683	$1,274		$1,125			
BLS Transport	$400	$450	$600	$800	$450	$912	$500	$452	$500	$600	$600

Comparison of Primary Emergency Medical Service Fees	Alachua County Fire Rescue	County Agencies									
Billed Service Name	**Alachua County**	**Bradford County**	**Clay County**	**Hillsborough County**	**Lake County**	**Leon County**	**Manatee County**	**Marion County**	**Osceola County**	**Pasco County**	**Sarasota County**
ASL Special Event Stand per Hour	**$182**					**$151**		**$125**			
Transport per Mile, *1st 50 miles*	**$13**	**$11**	**$12**	**$12**	**$10**	**$17**	**$10**	**$10**	**$9**	**$10**	**$10**

Source: Alachua County EMS Billings Department.
**Note: Medicaid mileage allowed only for out of County transports with prior authorization.*

Figure 3-3 shows Alachua County's Fiscal Year 2017 survey summary analysis for comparing County governments and surrounding private EMS providers regarding their EMS fees for service. The results and analysis ensures the Alachua County stays competitive within the industry with appropriate revenue to cover the cost of providing services. The analysis also provides data points to ensure that Alachua County's fees stay above the allowable amounts for Medicare/Medicaid to maximize revenues from the payers that make up most of the billable service amounts. Alachua County has historically adjusted the fees for services, mostly based on the survey results.

The survey results showed that Lake County continued to realize a collection rate that was 8 percent higher than Alachua County's but was relatively close to Lee County's collection rate (where services are outsourced) and significantly higher that Bay County and the outsource estimate for Bradford County.

FIGURE 3-3
FISCAL YEAR 2017 HISTORICAL EMS FEE COMPARISONS COUNTIES AND PRIVATE AGENCIES

FY17 Actuals	Alachua	Lake	Lee (outsourced)	Bay	Marion	Outsourced Estimate based on Bradford County Contract (Alachua Revenue figures basis for estimate)
Total Charges	16,880,599	23,761,723	53,255,713	24,092,207		16,880,599.00
Medicare/Medicaid Write Downs	(2,882,839)	(5,695,430)	(21,698,059)	(10,796,752)		(2,882,839.00)
Billable Charges	**13,997,760**	**18,066,293**	**31,557,654**	**13,295,455**		13,997,760.00
% to Total Charges	83%	76%	59%	55%		83%
Bad Debt Write Off	(3,197,433)	(4,006,539)	(9,821,690)	(2,923,667)		(3,197,433.00)
Net Charges	**10,800,327**	**14,059,754**	**21,735,964**	**10,371,788**		**10,800,327.00**
% of Net Charges to Total Charges	64%	59%	41%	43%		64%
% of Net Charges to to Billable Charges	77%	78%	69%	78%		77%
Cash Collection	9,297,455	13,345,102	21,752,401	6,004,109		7,600,784
% to Billable Charges	66%	74%	69%	45%		54%
Breakdown of Cash Collections:						
Insurance (VA, Pvt Ins., Other, Etc)	4,303,894	2,722,032	8,679,463	2,039,715		
Medicare (HMO and Traditional)	4,094,127	9,516,203	11,891,591	3,416,481		
Medicaid (HMO and Traditional)	1,224,655	777,177	944,995	477,434		
Private Pay	615,671	113,744	236,352	70,480		
Transports	29,063	39,648	51,743	18,543	47,820	29,063
FY18 Budget - Cost of Billing office * (Private estimate 4% of Charges and 1.0 FTE based on Bradford County Contract)	478,063	703,218	n/a		n/a	750,224
% of Billing Budget to Cash Collections	5.14%	5.27%				9.9%
number of Billing FTEs *	6.5	8	n/a		12	n/a
Average Transports per Billing Staff	4,471	4,956			3,985	n/a
% of billing FTEs to total EMS Operations FTEs	5.88%	5.33%				n/a

Source: Alachua County EMS Billings Department.
**Note: Excludes $150,000 and 2.0 FTEs for Bradford County contract; excludes .5 FTE assigned to process Fire Prevention.*

Figure 3-4 and **Figure 3-5** provide an updated comparison of EMS fees for various county governments and private providers. Alachua County uses this information, in part, to determine where it will set its EMS rates so that they are both competitive and profitable. For Fiscal Year 2019, Alachua County had the highest transport recovery rate for all counties surveyed, with the exception of Leon County and the average rate for the private providers surveyed.

FIGURE 3-4
FISCAL YEAR 2019 EMS FEE COMPARISON – COUNTY GOVERNMENTS

Comparison of Primary Emergency Medical Service Fees	Alachua County Fire Rescue	County Agencies									
Billed Service Name	**Alachua County**	**Bradford County**	**Clay County**	**Hillsborough County***	**Lake County**	**Leon County**	**Manatee County**	**Marion County**	**Osceola County**	**Pasco County**	**Sarasota County**
ALS Base Transport Fee	$480	$500	$650	$800	$550	$847	$600	$650	$600	$600	$600
ALS II Base Transport Fee *(3 meds and one listed procedure)*	$680	$650		$800	$685	$1,225	$700	$800	$600	$600	$650
Specialty Care Transport	$900				$683	$1,448		$1,125			
BLS Transport	$400	$450	$600	$800	$450	$817	$500	$550	$600	$600	$600
ASL Special Event Stand per Hour	$182		$89			$153		$125	$125	$130	
Transport per Mile *(1st 50 miles)*	$13	$11	$12	$12	$10	$15	$10	$11	$10	$10	$10

Source: Alachua County EMS Billings Department.
** Note: Medicaid mileage allowed only for out of County transports with prior authorization.*

FIGURE 3-5
FISCAL YEAR 2019 EMS FEE COMPARISON – PRIVATE PROVIDERS

Comparison of Primary Emergency Medical Service	Alachua County Fire Rescue	Private Providers				
Billed Service Name	**Alachua County**	**Advanced Medical Transport**	**Pinellas County (Sunstar)**	**ShandsCair**	**Medicaid Allowable**	**Medicare Allowable**
ALS Base Transport Fee	$480	$562	$675	$1,045	$190	$416
ALS II Base Transport Fee *(3 meds and one listed procedure)*	$680	$807	$740	$1,510	$256	$602
Specialty Care Transport	$900	$927	$1,064	$1,785	$256	$711
BLS Transport	$400	$462	$633	$880	$136	$350
ASL Special Event Stand by per Hour	$182		$143			
Transport per Mile *(1st 50 miles)*	$13	$11	$14	$15	$3	$7

Source: Alachua County EMS Billings Department.

In addition to evaluating in-house Emergency Medical Services, on an annual basis, the County evaluates individual programs within operating departments/divisions. The evaluation includes a review of services provided name and description of the services provided, number of full-time equivalent staff assigned to each program, funding source(s), and whether the program is mandatory or discretionary. If the program is mandated, the department must name the authority that mandates the program as well as the minimum quantifiable level of service required by the authority. The County department then identifies what they are doing to meet or exceed the mandate.

Based on the information provided by Alachua County and the analysis performed, the MJ Team determined that program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services. Therefore, this subtask is deemed to be "Met".

SUBTASK 3.2 – Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions.

To address the requirements of this subtask, the MJ Team conducted interviews with the Chief of Fire Rescue, Assistant Fire Chief-Finance & Administration, Assistant County Manager, Procurement Manager, Sheriff's Office-Technical Services Division Manager (i.e., program administrators). During these interviews it was determined that program administrators within the County are members of the trunked radio system's (TRS) Management Board, which serves as the governing body of the existing radio communications system cooperative that manages and operates the system-wide radio network operated by Gainesville Regional Utilities (GRU).

This network consists primarily of radio antenna towers located throughout the service area and individual radios used by public safety personnel.

A Request for Proposals (RFP) was issued by the County, and Federal Engineering, Inc. (FE) was engaged as the most responsive vendor to assess the outsourced current radio communications system and review alternatives to upgrade or replace the system. On August 13, 2018, FE issued the Alachua County Needs and Alternatives Report which was reviewed by the MJ Team.

The FE report provided an assessment of the current radio system and addressed user issues and concerns. It also identified the users' requirements for an upgraded or new system and detailed two (2) primary alternatives for consideration. These alternatives were postulated by FE as the only two (2) reasonable solutions and were not initially a requirement of the RFP. Alternative 1 assumed the expansion of the existing TRS with costs estimated at $6.8M. Alternative 2 assumed the County would build a standalone system owned and operated by the County for agencies operating outside the City of Gainesville with costs estimated at $14.6M.

The FE report recommended Alternative 1 as the preferred solution. The FE report also provided eight (8) key recommendations to meet the system objectives. Both alternative system designs meet the County's desired coverage requirements but differ technically; mainly in the number of radio tower sites needed and the backhaul or transport systems used to interconnect radio and dispatch sites.

Alternative 1 leverages existing system assets to achieve the most cost-effective alternative. This alternative uses existing infrastructure with upgrades for expansion to address coverage requirements, with separate costs for the recommended optional enhancements to improve reliability and redundancy. Alternative 1 provides the highest levels of day to day operability and interoperability by keeping all users on a single, standards-based system.

The MJ Team corroborated through interviews with Florida Department of Law Enforcement (FDLE) personnel, and from the review of other information gathered through the interview process such as white papers and public documents, that these were the only two (2) viable alternatives as presented by the FE report. The public documents reviewed by the MJ Team included the Florida Region-9 Plan (Amendment #15) as prepared by the Florida Region 9 Committee, and the Law Enforcement Communications Plan by the Florida Department of Management Services. The white paper will be discussed under Subtask 3.4 of this report.

Figure 3-6 provides a summary of the two (2) alternatives. Costs to implement base expansion Alternative 2 were not estimated at the time the FE report was prepared.

FIGURE 3-6
SUMMARY OF ALTERNATIVES 1 AND 2

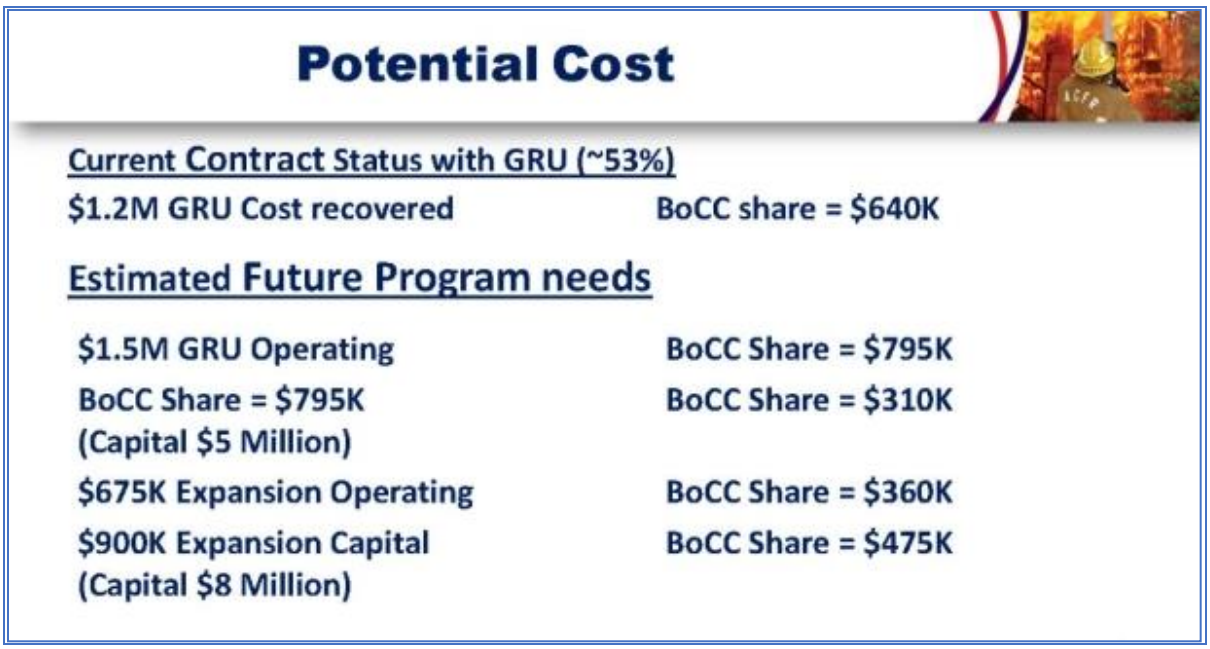
Design Comparison		
Component	**Alternative 1 – Expand GRUCom TRS**	**Alternative 2 – Implement Standalone System**
Radio system control	Single Core w/optional diversity	Geo-diverse control
Simulcast control	Single Core w/optional diversity	Geo-diverse control
Voting System	Single Core w/optional diversity	Geo-diverse control
RF Sites	Eight	Seven
Dispatch Site	9 with 36 total consoles	3 with 26 total consoles
Spectrum	800 MHz	800 MHz
Number of Channels	13 – P25	9 – P25
Anticipated User Count	2,513	1,119
Subscriber devices	Reuse existing P25	Reuse existing P25
Backhaul Network	GRUCom Fiber/Microwave	Microwave
System Coverage	95% within 10 dB buildings	95% within 10 dB buildings

Design Comparison		
Component	**Alternative 1 – Expand GRUCom TRS**	**Alternative 2 – Implement Standalone System**
Cost to Implement (base coverage expansion only)	$2.4M	Not applicable
Newberry and Hawthorne area coverage enhancements	$2.4M	$2.4M
Cost to implement (w/all optional system and coverage enhancements)	$6.8M	$14.6M
10-year County support costs	User fees	$21.3M

Source: Federal Engineering, Inc., Alachua County, Florida Needs and Alternatives Report, August 13, 2018.

The following figures (**Figures 3-7** through **3-9**) summarize the potential cost and funding options for the selected Alternative 1.

FIGURE 3-7
POTENTIAL COST



Source: Alachua County, Trunked Radio System Board of County Commissioners Presentation, April 2020.

FIGURE 3-8
FUNDING OPTIONS

Funding Options

BoCC Borrow $8 Million and share in total cost annually
(Operational Cost will have ~3% annual escalator)

Fund	Current	Future
General	290,000	1,004,000
MSTU Law	168,000	585,000
MSBU Fire	66,000	238,000
Traffic Fines	113,000	113,000

Source: Alachua County, Trunked Radio System Board of County Commissioners Presentation, April 2020.

FIGURE 3-9
FUNDING OPTIONS

Funding Options continued

One year, half cent surtax to pay $13 Million Capital and share in operational cost annually
(Operational Cost will have ~3% annual escalator)

Fund	Current	Future
General	290,000	573,000
MSTU Law	168,000	333,000
MSBU Fire	66,000	136,000
Traffic Fines	113,000	113,000

Source: Alachua County, Trunked Radio System Board of County Commissioners Presentation, April 2020.

Based on the information provided by the County and the analysis performed, the MJ Team has determined that program administrators have assessed, contracted and/or privatized services to verify effectiveness and cost savings achieved and/or investment required to determine the reasonableness of their conclusions. Therefore, this subtask is deemed to be "Met".

SUBTASK 3.3 – Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services.

To address the requirements of this subtask, the MJ Team conducted interviews with the Sheriff's Office Technical Services Division Manager and other program administrators. These positions reported to have evaluated other types of radios for use within the communication system network including collaboration with the Florida Department of Law Enforcement (FDLE). The existing Motorola radios used by public safety personnel have a proprietary communications protocol that limits the use of radios by other manufacturers within the network. Recent enhancements to the existing network (P25 radio platform) now allow the use of other radio manufacturers; some of which are now under testing by the County.

The County reported that based on an evaluation conducted, the use of radios by other manufacturers, along with the proper management of other radio usage parameters such as standby, cache vs. active, etc. should reduce operational costs without significantly affecting the quality of services.

An inter-office memorandum from the Alachua County Sheriff's Office dated January 9, 2017 demonstrates that the County performed an evaluation of different radios was performed along with estimated costs option for their purchase and use. The following **Figure 3-10** and **Figure 3-11** are taken from the inter-office memo.

FIGURE 3-10
MOBILE RADIO COMPARISON

Device	Cost	Peripherals Cost	Recurring Annual Cost	Advantages	Disadvantages	Comments
APX6500 MOBILE RADIO	$4,543	$0	$630	• High power output • Best coverage • Familiar to users • Doesn't require user to constantly insert/ remove radio	• Recurring annual cost	

Device	Cost	Peripherals Cost	Recurring Annual Cost	Advantages	Disadvantages	Comments
APX4500 MOBILE RADIO	$3,624	$0	$630	• High power output • Best coverage • Familiar to users • Lower cost than APX6500 • Doesn't require user to constantly insert/ remove radio	• Recurring annual cost • May be programmed with either Smartzone or P25 systems but both (may be switched at any time with option)	
APX XTVA (CONVERTA COM)	$1,964	• $673 for amplifier • $242 for new carrying case and 2 small form batteries	$0	• No recurring costs • Less expensive than mobile	• Requires user to disconnect portable radio shoulder mic for use • Dock wears out from inserting/ removing portable • Requires additional amplifier to meet our needs	• Amplifier is "a must" in order to achieve coverage similar to a mobile radio • Carrying case and small form batteries would be required to implement
APX6000 PORTABLE RADIO	$4,643	$0	$630	• APX portable mics are screw-on rather than clip-on and do not reattach as quickly as the XTS5000 mics	• Highest tier portable required to use with XTVA • Locked into Motorola P25 equipment	• Peripherals change required for use with XTVA
KENWOOD / EF JOHNSON VM600 MOBILE	$3,376	$0	$630	• High power output • Best coverage • Familiar to users • Doesn't require user	• Recurring annual cost	• Kenwood/ EF Johnson has mobile radios which are compatible with the current

Device	Cost	Peripherals Cost	Recurring Annual Cost	Advantages	Disadvantages	Comments
				to constantly insert/ remove radio • Lower cost		Smartzone system as well as P25 systems

Source: Alachua County Sheriff's Office, inter-office memorandum, January 9, 2017.

FIGURE 3-11
WORST-CASE COSTS FOR 80 UNITS PURCHASED

Device	Quantity	Purchase Cost	One-time Cost	Annual Cost
APX6500 mobile	80	$363,440	$0	$50,390
APX4500 mobile	80	$289,940	$0	$50,390
APX XTVA	80	$157,106	$73,211	$0
APX6000 portable	80	$371,435	$0	$50,390
APX XTVA with portable radio	80	$528,541	$73,211	$50,390
Kenwood/EFJ Mobile	80	$270,800	$0.00	$50,390

Source: Alachua County Sheriff's Office, inter-office memorandum, January 9, 2017.

Based on the information provided by the County and the analysis performed, the MJ Team has determined that program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services. Therefore, this subtask is deemed to be "Met".

SUBTASK 3.4 – Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other counties, etc.).

To address the requirements of this subtask, the MJ Team conducted interviews with the Chief of Fire Rescue, Assistant Fire Chief-Finance & Administration, Assistant County Manager, Procurement Manager, and the Sheriff's Office-Technical Services Division Manager and reviewed recommendations in the FE report. Program administrators reported conducting internet research and having discussions with the Florida Department of Law Enforcement (FDLE), adjoining municipalities and other agencies, and other industry resources to identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services. However, the County was unable to provide documentation of their research process.

According to the FDLE Communications Plan by the Florida Department of Management Services, 800 MHz trunked communication systems are widely regarded as the latest, best means of communications for public safety applications. There is widespread federal and state-

wide support for these trunked systems. The Federal Communications Commission (FCC) through the Florida Region Committee has developed a state-wide plan, the Florida Region-9 Plan, to manage the use of the radio frequencies throughout the state to provide for increased coverage and greater interoperability between agencies. At this point in time there are no known better methods of communication within the public safety arena. Moreover, Alachua County management told the MJ Team that they informally surveyed all of the adjacent counties to determine the communications technology being utilized, but were unable to provide documentation of the survey or the results.

Figure 3-12 presents the eight counties adjacent to Alachua County and the FDLE Communications Report shows that all counties listed below use 800 MHz trunked communications systems.

FIGURE 3-12
ADJACENT COUNTIES AND APPROXIMATE GEOGRAPHIC POSITION TO ALACHUA COUNTY

Bradford County, North	Marion County, Southeast
Union County, North	Levy County, Southwest
Clay County, Florida, Northeast	Gilchrist County, West
Putnam County, East	Columbia County, Northwest

Source: The MJ Review Team based on interviews with County management.

Additionally, FDLE provided a white paper by David Dees titled, "The Future of Wireless Two-Way Communications for Public Safety 101" which presents a summary of the past, present, and future of radio communications for public safety applications. The paper confirms that 800 MHz trunked communication systems, while complex in nature and expensive, have successfully replaced older radio systems previously used by public safety agencies that are severely crowded, lack interoperability, have less than optimal transmission and reception quality, as well as limited service feature options. The trunked systems provide increased interoperability and relieve crowded frequency spectrums by providing additional channels for communication. Cross-agency communication is a necessity in events requiring massive response by multiple public safety agencies and personnel, e.g., a hurricane, a plane crash, hazardous material spill, or something as commonplace as a college football game.

Based on the information provided by the County and the analysis performed, the MJ Team has determined that program administrators have identified possible opportunities for alternative service delivery methods. The opportunities identified have the potential to reduce program costs without significantly affecting the quality of services. Therefore, this subtask is deemed to be "Met".

Overall Research Task 3 Conclusion: Based upon the work and conclusions reached in the four (4) subsections for the subtasks, we deem that this research task is Met.

RESEARCH TASK 4

GOALS, OBJECTIVES, AND PERFORMANCE MEASURES USED BY THE PROGRAM TO MONITOR AND REPORT PROGRAM ACCOMPLISHMENTS.

FINDING SUMMARY – Overall, Alachua County partially meets Task 4.

Strategic goals and objectives are aligned with the budget, yet existing construction and capital improvement program objectives are not specifically identified in the Board level objectives. Performance measures have not been developed for the program areas. Comprehensive departmental policies and procedures manual are not maintained to support program goals and objectives.

RESEARCH SUBTASK ANALYSIS AND CONCLUSIONS

SUBTASK 4.1 – Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan.

To address the requirements of this subtask, MJ requested documentation of the County's program goals and objectives to review them for consistency with the County's strategic plan.

A goal is a desired result to achieve and is typically broad and long-term. An objective, on the other hand, defines the specific, measurable actions to achieve the overall goal. Although performance measures may have other characteristics, these have been established by the *Governmental Accounting Standards Board*.

- Relevant measures matter to the intended audience, and clearly relate to the activity being measured.
- Understandable measures are clear, concise, and easy for a non-specialist to comprehend. This applies to language used in the title and description, and to technical aspects of the measure such as the scale used in charts or selection of performance targets.
- Timely measures have information available frequently enough to have value in making decisions.
- Comparable measures provide the reader with a frame of reference or context to tell if current performance meets or exceeds expectations.
- Reliable measures have data that is verifiable, free from bias, and an accurate representation of what it is intended to be.
- Cost effective measures justify the time and effort to collect, record, display, and analyze the data given the measure's value.

Alachua County is an ICMA (International City/County Management Association) Certificate in Performance Management award winner. The County has won the Certificate of Excellence

five (5) years in a row. The Certificate of Excellence is the highest designation awarded and is based on nine different criteria, including Data Collection, Verification, Training/Support, Public Reporting, Accountability/Process Improvement, Networking, Planning, Surveying, and Leadership.

STRATEGIC PLAN

The team first reviewed the Board Level Strategic Guide adopted on June 2, 2014 which lists the Board's focus areas and objectives. The Alachua County Board of Commissioners identified six (6) strategic focus areas and 27 objectives. The County Manager is embarking on a process to update the 2014 Board Level Strategic Guide and is starting with employee focus groups. The MJ Team reviewed the following documentation showing that meetings have been conducted.

- A list of changes proposed by employees through focus groups or Zoom meetings conducted on 03/12/2020, 04/21/2020, 4/29/2020, 05/11/2020, 05/13/2020, 05/20/2020, and 06/17/2020.
- An email invitation dated 06/19/2020 requesting employees to participate in one of the Strategic Goal Focus Groups to discuss updates to the strategic goals.

Figure 4-1 presents the Board's strategic areas of focus and objectives. The Public Safety and Infrastructure/Capital Improvements focus areas relate to the surtax funds.

FIGURE 4-1
BOARD LEVEL STRATEGIC GUIDE – JUNE 2014

Focus Area	Strategic Objectives	Relevant Program Areas
Governance	• Ensure fiscal stewardship through policy development and financial management • Provide for a qualified and engaged workforce through policy initiatives, such as competitive compensation and benefits • Provide a system to respond, address and track citizen requests, complaints, etc. • Use alternative tax and fee methods to shift burden from property tax	
Public Safety	❖ **Reduce jail population by prevention, treatment, and diversion** • Maintain welfare and protection of the general public (law enforcement, fire/ rescue, code enforcement, etc.) • Disaster planning, mitigation, and recovery	• Oversight of radio trunking system performance
Infrastructure / Capital Improvements	❖ **Work to address current backlog in road repair** • Update space needs study to address facilities, maintenance, and capacity • Review, update, and fund (as feasible) technology plan to meet the needs of the county and the citizens • Improve parks and recreation programs to meet the needs of the County • Encourage collaboration with private sector to expand affordable internet access throughout the County	• Land acquisition, construction of new towers, capital improvements to existing towers

Focus Area	Strategic Objectives	Relevant Program Areas
Economic Opportunities	❖ **Support efforts to provide a diversity of job opportunities (reduce poverty and unemployment rates correlation)** ❖ **Work with Chamber of Commerce to review policies and regulations that will make the County attractive to business or that hinder business operations** • Continue to support QTI program • Promote cultural and environmental tourism • Continue to improve collaboration with municipalities, UF, and SFC to leverage job creation and share successes	
Natural Resources	❖ **Review and implement adopted energy and water conservation plans** • Implementation of Comprehensive Plan regarding natural resources • Stewardship of land conservation inventory - includes maintenance and access • Guide community planning and growth • Manage waste sources responsibly	
Social Strength & Wellbeing (Human Capital)	• Financially support community programs that address the needs of pre-school children and their families • Expand internship and apprenticeship programs in the county to give students "real world" experience • Conduct needs assessment to identify services needed for senior citizens • Provide information and ensure assistance, advocacy, and support are available • Ensure safe and affordable housing options	

❖ *Indicates a priority objective. Note: Other objectives are in no particular order.*
Source: Alachua County Staff and County website.

Figure 4-2 presents the fiscal year 2020 budget allocation by department for each strategic plan focus area.

FIGURE 4-2
FY 2020 – BUDGET ALLOCATION BREAKOUT BY BOARD LEVEL FOCUS AREA

FY 2020 – Budget Allocation Breakout by Strategic Plan Focus Area
(Adopted Budget effective 10/1/2019)

Department	Public Safety	Governance	Natural Resources	Social Strength & Wellbeing	Economic Opportunities	Infrastructure & Capital Investments	Total by Category
General Government	$ -	$ 3,602,367	$ 274,267	$ -	$ -	$ -	$ 3,876,634
Budget & Fiscal Services	$ -	$ 6,736,920	$ -	$ -	$ -	$ -	$ 6,736,920
Community/Administrative Services	$ 2,371,603	$ 2,437,829	$ 128,723	$ 321,475	$ 1,7836,712	$ 4,672,790	$ 27,769,132
ITS	$ -	$ -	$ -	$ -	$ -	$ 5,860,191	$ 5,860,191
Parks and Conservation Lands	$ -	$ -	$ 20,081,966	$ 1,047,772	$ -	$ 13,623,368	$ 34,753,106
Public Safety/Community Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Support Services	$ 1,822,354	$ 1,101,246	$ -	$ 14,603,762	$ 229,683	$ 3,760,953	$ 21,517,998
Court Services	$ 9,925,369	$ -	$ -	$ 921,673	$ 652,623	$ 520,000	$ 12,019,665
Fire Rescue	$ 37,592,556	$ 601,283	$ -	$ -	$ -	$ -	$ 38,193,839
Public Works/Growth Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Environmental Protection	$ -	$ 246,582	$ 7,822,825	$ -	$ -	$ -	$ 8,069,407
Facilities	$ 710,843	$ -	$ 96,295	$ -	$ -	$ 18,959,811	$ 19,766,949
Growth Management	$ 2,588,273	$ 869,565	$ 1,092,493	$ 561,317	$ 419,712	$ 30,347	$ 5,561,707
Public Works	$ 8,790,521	$ -	$ 1,615,363	$ 1,037,000	$ -	$ 15,937,185	$ 27,380,069
Solid Waste/Resource Recovery	$ 18,043,146	$ -	$ 6,890,930	$ -	$ -	$ -	$ 24,934,076
Focus Area Total:	**$81,844,665**	**$15,595,792**	**$38,002,862**	**$18,492,999**	**$19,138,730**	**$63,364,645**	**$236,439,693**
Percent of Total:	**35%**	**7%**	**16%**	**8%**	**8%**	**27%**	**100%**

Notes and Assumptions:

- Assignment of budget to each Strategic Plan Focus Area is based upon information provided by each Department through the budget process.
- All figures provided are approximations based upon the FY 2020 Adopted Budget (effective October 1, 2019)
- The charts and graphs provided cover Board of County Commissioner departments and programs. These numbers above do not include any Constitutional or Judicial Offices. Additional information on Constitutional, Judicial, and other non-Board Departments can be found on the last page.
- Board Departments and Non-Board Departments total Fiscal Year 2020 Adopted Budget of $471,615,676.
- Percentages may be off due to rounding.

Source: Strategic Plan Budget Allocation on Alachua County's Website and Performance Management Staff.

Figures 4-3 and **4-4** depict the mission, objectives, examples of services provided, and department budget relevant for two (2) of the Board level focus areas – Public Safety and Infrastructure & Capital Improvements. The Fire Rescue Department is a significant part of the budget for the Public Safety focus area. The Public Works Department is a major part of the Infrastructure & Capital Improvements budget. Public Works' Critical Facilities Division is responsible for capital projects and new construction and land acquisition related to constructing a building or roadway. Land acquisition for other projects is handled through the Survey and Real Property Department and the County Attorney's Office.

FIGURE 4-3
BOARD LEVEL FOCUS AREA GOALS & OBJECTIVES – PUBLIC SAFETY

Alachua County Government
FY 2021 Tentative Budget

FOCUS AREA: PUBLIC SAFETY

It is the mission of the County to ensure the safety of residents and visitors, improve the quality of life and reduce personal and property loss through the provision of rehabilitative services, jail diversion activities, equitable enforcement of laws and codes, preparedness, mitigation and timely response and recovery.
The County will minimize the impact and occurrence of crime, injury, poverty, mental illness and addiction resulting in a clean and safe community.

Objectives
- Reduce jail population by prevention, treatment, and diversion
- Maintain welfare and protection of the general public (law enforcement, fire/rescue, code enforcement, etc.)
- Disaster planning, mitigation, and recovery Budget and Fiscal Services facilitates the optimal use of County government resources, guides future operational decisions, and assists the County Manager to identify opportunities to better serve our customers and citizens.

Examples of Services Provided
- Fire Protection & Emergency Medical Services
- Codes Enforcement/Building Inspection
- Animal Services – Field Operations
- Roadway Safety (Transportation)
- Solid waste collection and disposal
- Work Release

Department – FY 2020 Adopted	Public Safety
General Government	$ -
Budget & Fiscal Services	$ -
Community and Administrative Services	$ 2,371,603
ITS	$ -
Parks and Conservation Lands	$ -
Public Safety and Community Services	$ -
Community Support Services	$ 1,822,354
Court Services	$ 9,925,369
Fire Rescue	$ 37,592,556
Public Works and Growth Management	$ -
Environmental Protection	$ -
Facilities	$ 710,843
Growth Management	$ 2,588,273
Public Works	$ 8,790,521
Solid Waste & Resource Recovery	$ 18,043,146

73

Source: Alachua County's Tentative Budget, FY202020-21 page 111.

FIGURE 4-4
BOARD LEVEL FOCUS AREA GOALS & OBJECTIVES – INFRASTRUCTURE & CAPITAL IMPROVEMENTS

Alachua County Government
FY 2021 Tentative Budget

Focus Area: INFRASTRUCTURE & CAPITAL INVESTMENTS

It is the mission of the County to be accessible, to be responsive, to provide superior customer service, and reflect sound management of the County's capital assets and infrastructure. As a result, the County will provide a well maintained roadway network, clean, safe, and energy efficient public facilities (including recreational areas/parks); accessibility to County government services and information through the use of technology; and responsible stewardship of the County's physical assets.

Objectives

- Work to address current backlog in road repair
- Update space needs study to address facilities, maintenance, and capacity
- Review, update, and fund (as feasible) technology plan to meet the needs of the county and the citizens
- Improve parks and recreation programs to meet the needs of the county
- Encourage collaboration with private sector to expand affordable internet access throughout the county

Examples of Services Provided

- Transportation Capital projects & planning
- Capital Projects/New Construction
- Parks infrastructure & maintenance
- ITS infrastructure & security
- Telecommunications
- Vehicle & Equipment replacement & management
- Community Redevelopment Agency funding

Department – FY 2020 Adopted	Infrastructure & Capital Investments
General Government	$ -
Budget & Fiscal Svcs	$ -
Community and Administrative Services	$ 4,672,790
ITS	$ 5,860,191
Parks and Conservation Lands	$ 13,623,368
Public Safety and Community Services	$ -
Community Support Services	$ 3,760,953
Court Services	$ 520,000
Fire Rescue	$ -
Public Works and Growth Mgmt	$ -
Environmental Protection	$ -
Facilities	$ 18,959,811
Growth Mgmt	$ 30,347
Public Works	$ 15,937,185
Solid Waste & Resource Recovery	$ -

120

Source: Alachua County's Tentative Budget, FY 2020-21, page 158.

Based on the analysis performed, Board level strategic goals (mission) and objectives are clearly stated and measurable and linked to the departmental budgets. However, the existing construction and capital improvement program objectives are not specifically identified in the Board level objectives. Thus, this subtask is "Partially Met".

RECOMMENDATION 4.1

Expand the Board level objectives to clearly list oversight of external communication systems and completing construction and capital improvements projects.

SUBTASK 4.2 – Assess the measures, if any, the County uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

For this subtask, the MJ Team requested documentation of the performance measures used by the program areas.

Alachua County requires quarterly management reporting through its AchieveIT Performance Management System which was implemented in fiscal year 2017. This information is reviewed quarterly and is published in the Tentative and Adopted Budget documents on the County's website.

The County documents performs measures for each of the strategic focus areas and objectives. **Figure 4-5** presents examples of performance measures for Public Safety and **Figure 4-6** for Infrastructure/Capital Improvements.

FIGURE 4-5
PERFORMANCE MEASURES EXAMPLES – PUBLIC SAFETY
BOARD LEVEL OBJECTIVE: MAINTAIN WELFARE AND PROTECTION OF THE GENERAL PUBLIC
(LAW ENFORCEMENT, FIRE/RESCUE, CODE ENFORCEMENT, ETC.)

Measure	Last Update	Status	Target	Current Value	Last Update's Comment
Percent of building inspections completed within 24 hours	3/31/2020	On Track	Staying above 90%	97%	
Number of fire and life safety inspections completed	3/31/2020	On Track	Staying above 500	242	
Rescue Unit Response Times: Enroute to arrival-Urban (6 minutes or less)- Reported Quarterly (Rescue Medical)	3/31/2020	Off Track	Staying above 80%	35.4%	

Source: Performance Management Section of the FY2019-20 Adopted Budget Book.

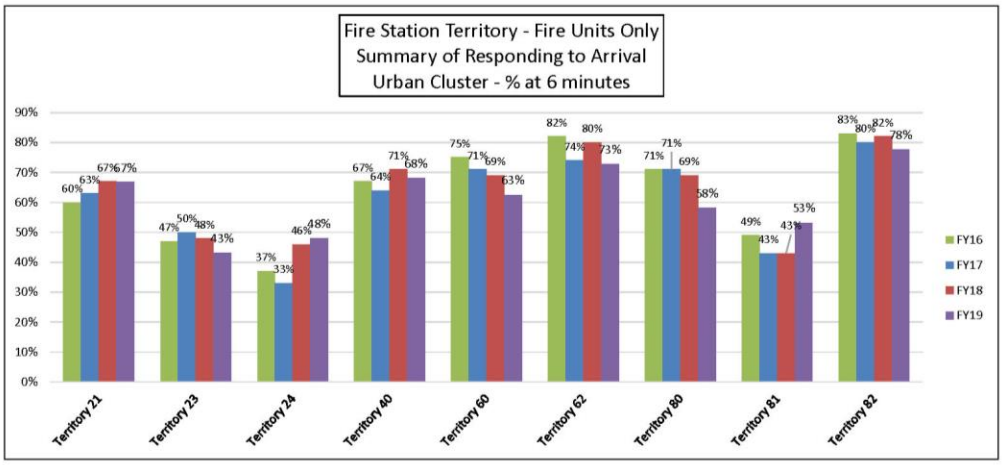
FIGURE 4-6
PERFORMANCE MEASURES EXAMPLES – INFRASTRUCTURE/CAPITAL IMPROVEMENTS
BOARD LEVEL OBJECTIVE: WORK TO ADDRESS CURRENT BACKLOG IN ROAD REPAIR

Measure	Last Update	Status	Target	Current Value	Last Update's Comment
Number of miles of unimproved roads graded – Reported Quarterly (Transportation)	3/31/2020	On Track	Staying above 250	670.17	
Pavement marking maintenance completed – Reported Quarterly (Transportation)	3/31/2020	On Track	Staying above 25	30.13	
Number of miles of ditches cleaned – Reported Quarterly (Transportation)	3/31/2020	At Risk	Staying above 8	0.71	

Source: Performance Management Section of the FY2019-20 Adopted Budget Book.

In addition to narrative information and tables to present performance measures information, the County provides various graphic presentations of its outcomes. **Figure 4-7** presents an example of a graphic presentation.

FIGURE 4-7
PERFORMANCE MEASURES GRAPHICS EXAMPLE
FIRE STATION TERRITORY – FIRE UNITS ONLY
SUMMARY OF RESPONDING TO ARRIVAL URBAN CLUSTER % AT 6 MINUTES



Fire Station Territory - Fire Units Only					
Summary of Responding to Arrival					
Urban Cluster - % at 6 minutes					
		FY16	FY17	FY18	FY19
Territory 21	City of Alachua	60%	63%	67%	67%
Territory 23	Fort Clarke Blvd.	47%	50%	48%	43%
Territory 24	Jonesville	37%	33%	46%	48%
Territory 40	City of Waldo	67%	64%	71%	68%
Territory 60	SE 43rd St.	75%	71%	69%	63%
Territory 62	City of Hawthorne	82%	74%	80%	73%
Territory 80	SW 43rd St.	71%	71%	69%	58%
Territory 81	SW Archer Road	49%	43%	43%	53%
Territory 82	City of Archer	83%	80%	82%	78%

Source: Alachua County's Performance & Strategic Planning Department.

Similar to Alachua County, Hillsborough County maintains a performance management system, but their system includes performance measures of their capital improvement program. Specifically, the Hillsborough County Board of County Commissioners' (BOCC) Policy 03.02.02.15 Performance Measurement states that it is the policy of the BOCC that performance measures be developed for all organizations to provide information on workload, efficiency and effectiveness. Comparative information should be provided in budget documents for a minimum of three or four years. Selection of measures shall reflect quantifiable key objectives for each organization, industry standards, and the availability of data. It is the responsibility of the management and budget department, under the direction of the County Administrator, to implement this policy. **Figure 4-8** presents examples of performance measures reported for Hillsborough County's capital improvement program.

FIGURE 4-8
SUMMARY OF CAPITAL IMPROVEMENT PERFORMANCE INFORMATION AND MEASURES USED IN HILLSBOROUGH COUNTY

Source	Purpose	Performance Information/Measures
Information Used to Monitor Program Performance		
Capital Improvement Plan (CIP) Quarterly Report	To monitor project performance and cost.	• Estimated Fiscal Year Expenditures • Number of Active Projects • Started Construction • Construction Completed • Current Estimates vs. Annual Adopted CIP • Annual Baseline Forecasted Variance Report • Schedule Variance • Cost Variance

Source: Hillsborough County's Public Works Department.

Based on the analysis performed, Alachua County uses numerous performance measures to evaluate departmental performance and assess program progress toward meeting its stated goals and objectives. Although the specific program level (oversight of radio trunking system performance, construction of new towers, capital improvements to existing towers) performance measures would be more relevant in the future, performance measures for current facility-related construction and capital improvement projects are not included. The County manages capital improvement programs and it is reasonable to expect performance metrics for this program area such as completed within schedule, within budget, and cost per square feet. Thus, this subtask is deemed to be "Partially Met".

RECOMMENDATION 4.2

Expand the range of performance measures to include oversight of external systems and for construction and capital improvements projects such as completed within schedule, within budget, and cost per square feet.

SUBTASK 4.3 – Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

For this subtask, the MJ Team discussed the internal controls in place with the program management team.

Program Oversight of Existing System

County staff participate in the radio management board (RMB) which meets quarterly to discuss the public safety radio trunking system (PSRTS) performance, costs and potential system improvements. The MJ Team reviewed the meeting agenda for February 17, 2020 and the agenda and meeting minutes for May 28, 2020 which included discussions regarding updates to the upgrade/expansion project and system status reports.

Budget Monitoring

As indicated in Subtask 1.1 and Figure 1-1, County staff monitor budgeted versus actual PSRTS subscription costs and the remaining balance which is useful to verify the charges for contract compliance.

Performance Management Policies and Procedures

The County maintains a Performance Management Administrative Procedure last revised on January 28, 2020 and effective October 1, 2020 to establish the framework for the County's commitment to performance management. The performance program is managed by Budget and Fiscal Services to ensure performance results support identified strategies.

Department responsibilities include:

- Document alignment of the mission, values, Board Level Strategic Guide, Comprehensive Plan, and multi-year departmental plans with department/division performance.
- Develop meaningful measures, focusing on outcome measures, to gauge program success.
- Make data available to the public periodically through the annual adopted budget documents, presentations to the Board, and the County's website thereby keeping government accountable and transparent to all stakeholders.
- Divisions and Program Managers.
    a. Identify and provide quarterly updates to performance measures and targets in the Performance Management (PM) system.
    b. Establish, maintain, and report comparative benchmark measures.
    c. Identify and link showcase measures to the department's website.

Budget and Fiscal Services responsibilities include:

- Review all narratives.

- Strategic Performance Manager will review all performance measures and reported actuals within the Performance Management system to ensure alignment and consistency within the agency.
- Public performance measures, outcomes, and narratives through the Annual Budget Document, Performance Chapter, and/or website, as appropriate.

Operating Procedure – Real Property Purchase and Sale Agreement

The County maintains procedures for real property acquisition which was last revised on May 31, 2016. Land acquisitions require the county attorney's review and approval and appraisals if the value exceeds $20,000.

Based on the analysis performed, although various internal controls exist to provide reasonable assurance that program goals and objectives will be met, the County lacks a comprehensive departmental policies and procedures manual that supports program goals and objectives. Policies and procedures were not provided regarding oversight of the radio trunking system or for new construction projects. In addition, the administrative procedures and real property procedures lacked standard forms or supporting documents.

In contrast, Hillsborough County's Public Works Department maintains a Project Management Delivery Team Manual which defines the processes and documents required for project initiation through project closeout. The purpose of the Manual is to ensure that uniform and efficient procedures are followed in the design and construction of in-house and outsourced capital improvement projects. Section C.4 of the Manual outlines the requirements for consultant performance evaluations. The Manual requires that all consultants under contract with the County be evaluated and the corresponding grades maintained by Procurement Services. Section D of the manual addresses operating guidelines covering the activities involved in managing design being performed by outside design consultants. Section E of the manual addresses activities involved in managing design being performed by County engineers in Public Works' Design and Engineering Support section. **Figure 4-9** presents an overview of key sections of the manual.

FIGURE 4-9
OVERVIEW PROJECT MANAGEMENT POLICIES & PROCEDURES

Name	Selected Key Sections
Projects Management Delivery Team Manual	• Purpose and Use • Project Development • Retaining Consultants • Managing Consultant Contracts • Dealing with the Public • Managing the Bid Process • Managing Construction • Project Reporting • Consultant's Automated Performance Evaluation System (CAPES)

Source: Hillsborough County Public Works' Project Management Delivery Manual.

In addition to a lack of a comprehensive procedures manual, vendor performance evaluations are not enforced in Alachua County although an evaluation form is available in the Purchasing manual. Therefore, this subtask is deemed to be "Partially Met".

RECOMMENDATION 4.3

Strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives. Enhance the administrative procedures and real property procedures with standard forms or examples of relevant documents. In addition, enforce the policy to conduct vendor performance evaluations.

Overall Research Task 4 Conclusion: Based upon the work and conclusions reached for the three (3) subtasks, we deem that this research task is Partially Met.

RESEARCH TASK 5

THE ACCURACY OR ADEQUACY OF PUBLIC DOCUMENTS, REPORTS, AND REQUESTS PREPARED BY THE COUNTY WHICH RELATE TO THE PROGRAM.

FINDING SUMMARY – Overall, Alachua County (the County) meets this research objective.

The County has developed useful, timely, and accurate financial and non-financial information systems and effectively uses social media platforms when important, time sensitive information needs to be conveyed to the public quickly. The County makes program budget, cost, and performance data available on its website and provided evidence that processes are in place to ensure accuracy and completeness. The County has processes in place to correct erroneous and incomplete information timely and provided evidence that these processes are followed, although no formal, written procedure is in place.

RESEARCH SUBTASK ANALYSIS AND CONCLUSIONS

SUBTASK 5.1 – Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

To address the requirements of this subtask, the MJ Team interviewed the County's Communications and Legislative Affairs Director.

The MJ Team also evaluated relevant documents that are available to the public on the County's website during fieldwork conducted June 22 - July 17, 2020 to determine usefulness, timeliness, and accuracy.

Alachua County has a robust public communications system, which includes both a website and social media platform. All documents that are required to be shared with the public as part of any Alachua County Board of Commissioners meetings are available on the County's website as mandated under Florida Public Records and Sunshine statutes. To increase public access, all Board meetings are broadcast on the County's website, Channel 12 and through the County's Facebook page. Additionally, a video archive is maintained of historical Board meetings dating back a number of years and is available on the County's website.

Figure 5-1 provides sample documents that the County makes available to the public. Most organizations consider the website to be the primary communications system (tool) that is used to ensure the public has access to pertinent, accurate, and timely data.

FIGURE 5-1
CURRENT FINANCIAL AND NON-FINANCIAL INFORMATION ON THE WEBSITE

Sample Documents Available to the Public on the Website	
Financial Information	**Description/Purpose**
Annual Budget (FY 2019-20 Adopted Budget)	The FY19 Adopted Budget includes a General Fund Reserve amount set at a level below the Board of County Commissioner's 5% policy level. Budget Management Policy Section 7.B. states that the reserves shall be reestablished over a three-year period if, at any time, the reserve amount falls below 50% of the policy's requirement. The adopted level is approximately 70% of the full reserve amount. This level will be consistently monitored throughout the fiscal year to determine if the reserves are completely replenished for FY20 or if the three (3) year replenishment period is invoked as a consequence of reallocating reserves that result in a drop below the 50% level.
Financial Management Policy	The purpose of this document is to establish the framework for the County's overall financial planning and management. It is to show the citizens, credit rating industry and prospective investors (bond buyers) the County's commitment to sound financial management and fiscal integrity. To improve the County's fiscal stability by helping County officials plan fiscal strategy in a consistent manner.
Budget Management Policy	This policy is to establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with *Florida Statutes* Chapter 129. Policy describes how to exercise the highest level of budgetary control per *Florida Statute* Chapter 129 with an emphasis on transparency to communicate the County's annual budget process from conception to finality including adjustments made throughout the fiscal year. The Board of County Commissioners designates the County Manager to be the County Budget Officer pursuant to s. 129.025(1), *Florida Statutes.*
FY20 Budget Development Guidelines (January 2019)	Provides basic guidelines and assumptions for County department managers and budget developers to follow to complete the annual budget.
FY2019 Performance Management Overview (Adopted)	The County's Strategic Planning and Performance Management program aligns the Board's mission, values, and strategic guide to the County's day-to-day operations and employee performance. The program guides the direction of the County's work to ensure support for identified strategies and goals, and that we are accountable for our efforts. Performance Management and Measurement can be a powerful tool to integrate strategic planning, budgeting, and management with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.
Comprehensive Annual Financial Report	Alachua County's government-wide revenues for the year were $312.6 million and government-wide expenses for the year were $297.7 million. The net position for Alachua County increased by $14.8 million, resulting in ending net position of $534.0 million at September 30, 2019. The increase was primarily from the County's continued investment capital assets.

Sample Documents Available to the Public on the Website	
Single Audit Report (FY Ended 09/30/2019)	The purpose of this report is to describe the scope of testing of internal control over financial reporting and compliance, the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of the audit.
Alachua County Transparency Portal	Allows community members easy access to find information about budgets, contracts and performance measures.
Non-Financial Information	**Description/Purpose**
Board of County Commissioners Monthly Board Meeting and Public Hearing Agenda Packages	These types of agenda typically provide an opportunity for appropriate public participation. This can be used to increase awareness of an issue or proposal, and can be a starting point for, or an ongoing means of engaging, further public involvement.
COVID-19 Resource and Recovery Information	Community Resource Portal and COVID-19 Recovery Dashboard www.Dashboards.alachuacounty.us/COVID19/
CARES Act Direct Link	Alachua County CARES Act Information and Application Portal www.Info.alachuacounty.us/2020/cares-act As part of the Federal CARES Act, Alachua County received $46.9 million in federal funding, through the State of Florida for relief assistance.
Social Media Platforms	Alachua County Social Media Links: https://www.facebook.com/AlachuaCounty/ https://twitter.com/alachuacounty/ https://www.youtube.com/user/alachuacounty https://www.flickr.com/photos/66143513%40N03/ http://alachua.granicus.com/ViewPublisher.php?view_id=8
Community 12 Television	Community 12 Television is a service of Alachua County and the City of Gainesville providing 24-hour a day coverage of County, City and state government. The Community 12 bulletin board airs whenever live meetings or other programming is not scheduled. The bulletin board provides viewers news and information about County and City government meetings, programs and services. This schedule is subject to change.
News Releases and Infographics	The County issues news releases as a means of announcing important events. Additionally, the County provides educational materials (e.g., flyers) to various community members to inform them noteworthy projects and events.

Source: Compiled by the MJ Team.

Based on the public information reviewed on the County's website and sample information assessed on social media, video playback from Board of County Commissioner monthly meetings and public hearings as well as other electronic media communications methods, the MJ Team concludes that this subtask is "Met".

SUBTASK 5.2 – Review available documents, including relevant internal and external reports that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the County related to the program.

To address the requirements of this subtask, the MJ Team interviewed the County's Communications and Legislative Affairs Director and we reviewed various electronic media sources and documents, which included:

- Website pages and links;
- Sample social media postings;
- Internal utilization analytics;
- Sample financial and non-financial reports maintained on the County website;
- Ordinance Public Hearing Meeting Advertisements; and,
- Live and archived meeting video/audio.

The County has four (4) staff members who have responsibility for ensuring public documents are available, adequate, and accurate for public use. These staff members are as follows:

The Communications and Legislative Affairs Director oversees the County's Communications Office and is responsible for the development of strategies to communicate with the public. The Communications and Legislative Affairs Director oversees print, digital graphic design, editing and copy writing services for County Departments, while providing oversight of Channel 12 and Video on Demand systems, ensuring the production and live broadcasting of County Commission meetings. The Communications and Legislative Affairs Director meets regularly with members of the press to establish, manage and maintain clear and effective lines of communication with the media. This position also acts as the official spokesperson during emergency situations, while providing one central source of information during crisis or disaster.

The Social Media and Content Specialist creates and designs graphics and written materials including County news stories, press releases, newsletters, social media posts and other graphic materials. The Social Media and Content Specialist also maintains social media sites; while monitoring and protecting the County's brand. This position-reviews social media analytics and measures success of social media campaigns; develops and implements social media strategies and coordinates with stakeholders to ensure their effectiveness. Also, the Social Media and Content Specialist collaborate with departments to stay proactive on key issues as well as to ensure timely, effective messaging directly to the County's stakeholders via social media and through online platforms.

The Production Coordinator/Producer coordinates professional quality videos to include on-location video shoots, live cablecast/streaming of video, long and short form video programming to include post-production work. The Production Coordinator/Producer writes and proofreads County press releases and distributes information on the County's website,

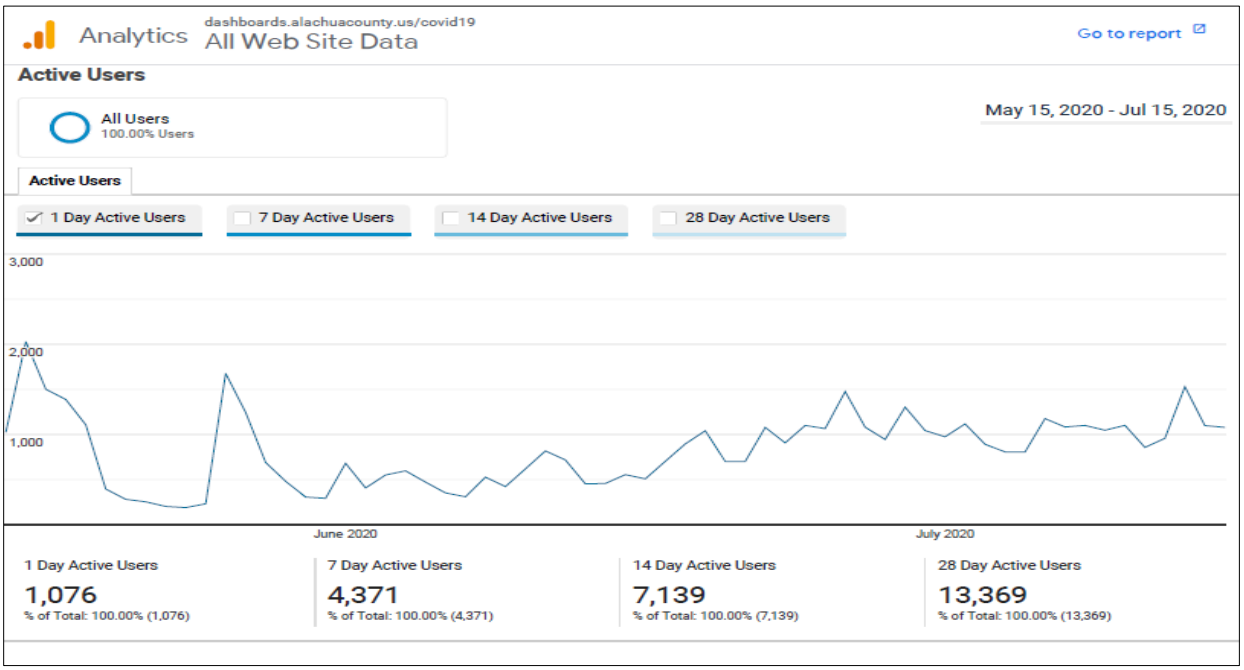
social media and via email. This position is responsible for coordinating the operation of the Emergency Operations Center media room in order to cablecast/stream video during emergency situations.

The Communications Specialist designs computer-generated publicity materials for the County. The Communications Specialist coordinates graphic images by listening to staff, developing recommendations of best-in-class practices and helping to implement the recommendations. This position is responsible for training County staff on best-in-class management practices in desktop publishing as well as training staff to create audio and visual presentations.

The Applications Division designs and maintains the SharePoint implementation of the Alachua County website. The County hosts its website on a series of virtualized servers, running inside the County's internal network. Web and application servers are hosted in a virtualized environment inside the County's external firewall. Infrastructure changes are made via collaboration between County Network, Security and Applications personnel and reviewed by senior management.

The Communications Office uses Google Analytics to provide reports on demand as well as training and access for personnel who need frequent access to analytics data. **Figure 5-2** provides an example of dashboard data analytics County administrators used to monitor the number of community members that accessed the link to learn more about COVID-19.

FIGURE 5-2
COVID-19 DASHBOARD DATA ANALYTICS

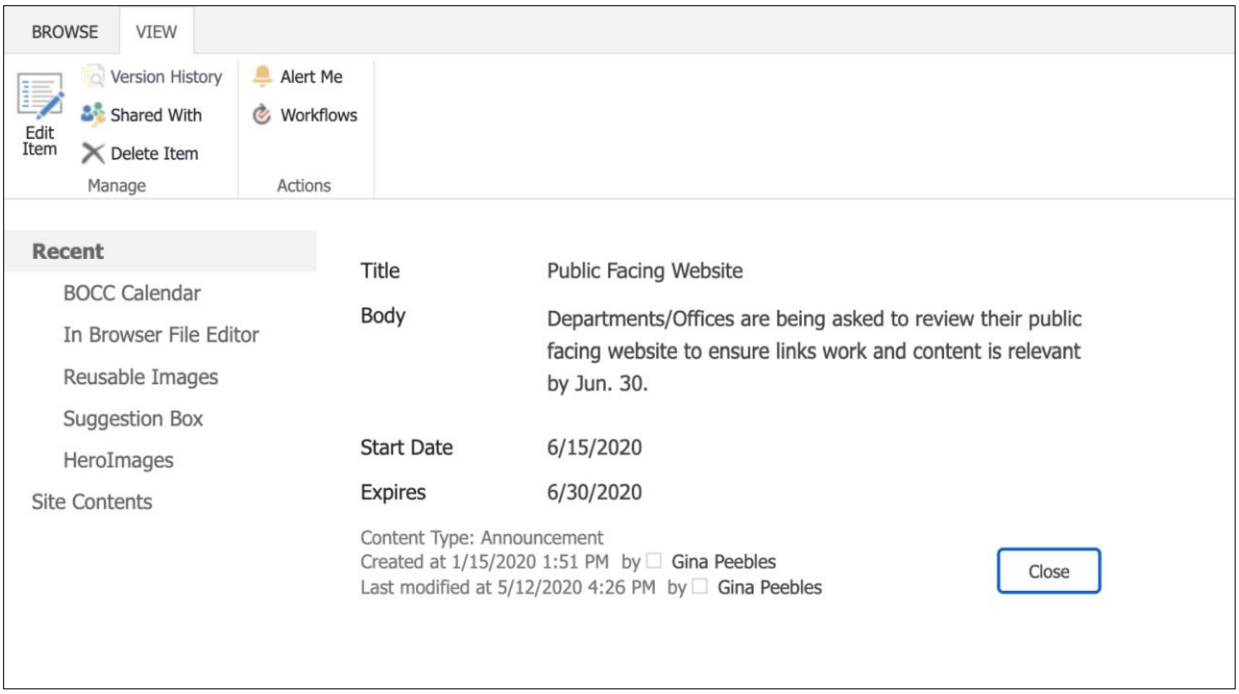


Source: Alachua County Communications Office.

The County's Chief of Staff requests departmental leadership perform an internal review of all public facing webpages periodically to ensure content is relevant, adequate, and up-to-date. This direction is accomplished at bi-weekly leadership team meetings and through email communication. When departmental leadership identifies information that requires changes or updates, requests are submitted to a ticketing system in which Service Level Agreements (SLA) have been set for incident/change type. Requests are assigned to personnel and requests that are not met within the SLA time frame are escalated to the appropriate supervisor/manager of the appropriate department. Typical response time to request is one business day.

Figure 5-3 provides an overview of the County's internal process for checking reviewing and updating website content.

FIGURE 5-3
INTERNAL PROCESS FLOW FOR REVIEWING PUBLIC INFORMATION CONTENT



Source: Alachua County Communications Department.

Based on the MJ Team's assessment, the Communications Department conducts internal analytics to evaluate the adequacy of public information and the County's Chief of Staff performs periodic review of public facing website content to ensure data is relevant and up-to-date, accordingly this subtask is "Met".

SUBTASK 5.3 – Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

To evaluate this subtask, the MJ Team reviewed Public Safety budget and actual (cost) information included in the FY 2019-2020 Annual Adopted Budget, which is posted on the County's website. Within the budget document, we also reviewed Public Safety program performance measures.

Alachua County uses its performance management system to establish program priorities and to ensure organizational priorities match those of the community based on policies and guidance provided by the Board of County Commissioners. An overview of the County's performance management system is outlined in the annual budget document and guides the development of meaningful measures, especially efficiency and effectiveness measures, to gauge program success. These measures are then able to provide the tools and data necessary to help staff focus on delivering desired outcomes. Additionally, the performance management system increases organizational coordination by providing department managers with data on established measures that allow for necessary management decisions to achieve desired results more effectively and efficiently.

The County's budget document provides extensive program metrics for nearly all departments. **Figure 5-4** provides examples from Public Safety.

FIGURE 5-4
PERFORMANCE MEASURES – MAINTAIN WELFARE AND PROTECTION OF THE GENERAL PUBIC (Sherriff/Law Enforcement and Fire Rescue)

Measures	Status	Target	Current Value	Last Update's Comment
Number of seconds, on average, required for EMS Unit emergency turnout time (Rescue Medical)	On track	Staying below 60	47.03	
Number of medical emergency and nonemergency responses - Cumulative year-to-date total (Rescue Medical)	On track	EMS Responses: 45,760	46,044	
Number of medical emergency and nonemergency transports - Cumulative year-to-date total (Rescue Medical)	On track	EMS Transports: 29,319	32,517	
Number of seconds, on average, required for Fire Unit emergency turnout time (Fire Protection)	On track	Staying below 60	57.24	
Percent of Metamorphosis residential program capacity utilized (Metamorphosis)	On track	Staying above 95%	96.94%	The fiscal year ended as projected on track and all indications point to the first quarter of FY 19/20 starting well.

Source: Alachua County FY 2019-20 Adopted Budget, Excerpts – pages 120 and 121.

Figure 5-5 provides examples cost information for the Sherriff/Law Enforcement and Fire Rescue.

FIGURE 5-5
HIGH-LEVEL COST INFORMATION

Sheriff/Law Enforcement
$93.6m – 19.9% of FY20 Budget

The Sheriff's Office is 1 of 5 Constitutional Offices that receive funds from the County. The Sheriff employs over 850 people, and is tasked with protecting a County jurisdiction of approximately 977 sq. miles. The Office, beyond providing comprehensive law enforcement and support services, has several functions:

- ✓ Receiving and processing calls for public safety assistance or information
- ✓ Dispatching law enforcement, fire, or emergency medical resources
- ✓ Operating County Jail facility of 314,000 sq. ft. with a capacity of 975 inmates
- ✓ Maintaining Court Security

Fire Rescue
$38.2m – 8.1% of FY20 Budget

Fire Rescue is a department of the Board of County Commissioners. It exists to provide a broad range of public safety services to the County:

- ✓ Fire protection, suppression, and prevention services
- ✓ Primary & secondary emergency medical response
- ✓ Planning, outreach, training, disaster response & recovery operations

Source: Alachua County, FY 2019-20 Adopted Budget.

Moreover, the County's annual budget document states that its performance management system is designed to achieve the following:

- Improved communications within departments;
- Promotion of 'Systems Thinking';
- Promotion of accountability by focusing on objectives and outcomes;
- Measurement of goals through definition of qualitative and quantitative measures organization wide; and
- Aligning efforts from the Commissioner's Strategic Guide cascaded through the departments, divisions, programs, and employee performance.

In summary, the public has access to transparent program performance and cost information that is readily available and easy to locate. Accordingly, the MJ Team concludes that this subtask is "Met".

SUBTASK 5.4 – Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

To address the requirements of this subtask, the MJ Team interviewed the Assistant County Manager for Budget and Fiscal Services, Senior Financial Management Analyst, the Communications and Legislative Affairs Director, and the Strategic Performance Manager. We also reviewed the documents outlined below:

- Annual Budget (FY 2019-20 Adopted Budget);
- Financial Management Policy;
- Budget Management Policy;
- FY2020 Budget Development Guidelines;
- FY2019 Performance Management Overview (Adopted); and
- FY2021 Budget Review Process.

The MJ Team selected the County's annual budget process as evidence that the County has clear processes in place to ensure data provided to the public is accurate and complete.

The Office of Management and Budget (OMB) prepares the budget, which serves as the primary tool in allocating financial resources for the County's programs and services. The County's budget process is decentralized and begins with department management, which develops and checks source documents at all stages of budget development to ensure that data is accurate and complete. The nearly nine-month process begins in December of each year and the budget is approved the following September to go into effect for the upcoming fiscal year.

The compilation of the annual budget starts with the Department(s) anticipating operational, personnel, and capital needs for the next fiscal year. The program/division managers compile best estimates of budgetary needs going out nine (9) months (start of next fiscal year) to 21 months (completion of next fiscal year). These numbers include best estimates for anything ranging from personnel expenditures, health insurance, cost of risk and liability, asphalt, road maintenance, vehicle purchases, information technology software and hardware, contractual services, professional services, operational needs, land acquisition, community needs, public safety services, and capital projects slated to begin in any given fiscal year. The information submitted through the departmental budget process is reviewed by the department's fiscal staff and assigned Administrative Support Manager, and ultimately culminates with review/ approval by the Department Director and Assistant/Deputy County Manager. Once approval is received, the department's requested budget is submitted to the Office of Management and Budget.

Once the departmental budgets are received by the Office of Management and Budget, a secondary review process begins. The assigned Financial/Senior Financial Management Analyst review each budget for reasonableness and for a balanced budget. Any anomalies, discrepancies, or questionable budget line items are questioned and resolved through dialog

directly with the requesting department. After the Financial Management Analyst review, submitted budgets are reviewed by the Budget Manager and Assistant County Manager for Budget and Fiscal Services. The Board of County Commissioners (BOCC) also has a budget that rolls up into the County's budget. The County Attorney advises the BOCC on policies that may impact the budget as well as prepares the budget for the County's Attorney Office, which also rolls up into the County Budget.

Thereafter, the compiled agency budget is reviewed by all four (4) Assistant/Deputy County Managers and the County Manager. The County Manager then presents a tentative balanced budget to the Board of County Commissioners in June or July of each year. The County's Property Appraiser provides taxing authorities with accurate and uniform valuations for tax purposes. The tentative budget is used to determine the proposed millage, as required by the TRIM process, and is published on the County's website.

Any non-budgetary, operational or program data used to justify budget expenditures and published as part of the budget process is vetted in a similar manner, with reported performance data reviewed by the Strategic Performance Manager.

Figure 5-6 presents the County's budget review process and shows OMB, departments, and the County leadership, such as the County Manager, County Attorney, and Property Appraiser, which are involved in various phases of budget development. The budget review process concludes in September of each year.

FIGURE 5-6
ALACHUA COUNTY BUDGET REVIEW PROCESS

FY 2021 BUDGET REVIEW PROCESS		
Timeframe	**Description**	**Stakeholders and Approval Authority(s)**
December	Departmental Budget & Capital Improvement Plan Review	County Manager Departments Office of Management and Budget
December 31, Tuesday	Internal Service Charges Due	Fleet Department Information Technology Department Risk Management Department
December 31, Tuesday	Capital Improvement Plan Final Submissions Due	Office of Management and Budget
January 28, Tuesday	Board of County Commissioners Regular Meeting *(FY20 Budget Guidelines, Adoption of Calendar and Resolution for Constitutional Officers, Adoption of Financial Policies)*	Board of County Commissioners County Manager County Attorney Office of Management and Budget
March 6, Friday	Fee Schedule Revisions Due	Office of Management and Budget
March 12, Thursday	Board of County Commissioners Special Budget Meeting 1:30pm *(Board Focus Issues – Solid Waste Assessment/5 Year Financial Plan)*	Board of County Commissioners County Manager County Attorney Office of Management and Budget

FY 2021 BUDGET REVIEW PROCESS		
Timeframe	**Description**	**Stakeholders and Approval Authority(s)**
April 14, Tuesday	Board of County Commissioners Regular Meeting 11:30am *(Board Focus Issues – Fire Assessment/5 Year Financial Plan/Radio System)*	Board of County Commissioners County Manager County Attorney Office of Management and Budget
May 1, Friday	Board of County Commissioners Budget Information Delivered via Email *(Historical Trends, FY19 Level of Service Matrix, FY19 Budget Allocation Breakout by Focus Area)*	Board of County Commissioners County Manager County Attorney Office of Management and Budget
May 14, Thursday	Capital Improvement Plan Review 1:30pm	Financial Oversight Workgroup
May 29, Friday	Preliminary Property Value Estimates are delivered	Property Appraiser
June 2, Tuesday	Constitutional Officers Submit Budgets	Constitutional Officers Board of County Commissioners County Manager County Attorney Office of Management and Budget
June 26, Friday	Preliminary Tax Roll is Certified	Property Appraiser
July 7, Tuesday	Board of County Commissioners Special Meeting 5:01pm *(County Manager Tentative Budget Presentation)*	Board of County Commissioners County Manager County Attorney Office of Management and Budget
July 14, Tuesday	Board of County Commissioners Regular Meeting 5:01pm *(Set Proposed Millage and Assessment Rates)*	Board of County Commissioners County Manager County Attorney Office of Management and Budget
July 16, Thursday	County Manager advises ACPA of proposed millage and assessment rates	County Manager
August 4, Tuesday	Board of County Commissioners Special Budget Meeting 10:00am *County-wide Budget Impacts*	Budget and Fiscal Services General Government Board of County Commissioners Human Resources Department County Manager's Office County Attorney's Office Public Information Office Office of Management and Budget
August 4, Tuesday	Board of County Commissioners Special Budget Meeting 1:30pm *Environmental Protection, Growth Management, Solid Waste, Public Works, Facilities, Economic Development, Sustainability, CIP, Stormwater*	Board of County Commissioners County Manager County Attorney Deputy County Manager Office of Management and Budget
August 6, Thursday	Board of County Commissioners Special Budget Meeting 11:30am	Fire/Rescue Community Support Services Court Services Animal Services Board of County Commissioners County Manager County Attorney

FY 2021 BUDGET REVIEW PROCESS		
Timeframe	**Description**	**Stakeholders and Approval Authority(s)**
		Assistant County Manager Public Safety Office of Management and Budget
August 13, Thursday	Board of County Commissioners Special Budget Meeting 1:30pm	Information Technology Department Parks and Open Spaces Department Equal Opportunity Department Tourist Development Department Agricultural Extension Department Office of Development and Training Fairgrounds Board of County Commissioners County Manager County Attorney Assistant County Manager Administrative Services Office of Management and Budget
August 14, Friday	TRIM Notices Mailed	Property Appraiser
August 18, Tuesday	Board of County Commissioners Special Budget Meeting 1:30pm *Constitutional and Judiciary Budgets, Adopt Fee Schedule, Adopt FTE Chart*	Board of County Commissioners County Manager County Attorney Office of Management and Budget
August 20, Thursday	Board of County Commissioners Special Budget Meeting 1:30pm *Revenue Projections, Changes from Tentative Budget, Budget Decisions Finalized, Tax Rates Finalized, Assessments Finalized, Millage Chart*	Board of County Commissioners County Manager County Attorney Office of Management and Budget
September 8, Tuesday	1st Public Budget Hearing 5:01pm *Adopt FY21 Adjusted Tentative Budget, Millage and Assessment*	Open to Public
September 22, Tuesday	Final Public Budget Hearing 5:01pm *Adopt FY21 Final Budget, Millage and Assessment*	Open to Public

Source: Alachua County Office of Management and Budget.

The completed budget is presented to the Board of County Commissioners for approval prior to the date the budget takes effect. The budget is then input into the County accounting software to allow monitoring of the budget versus actual finances. The MJ Team identified no deficiencies in the accuracy and completeness of the program performance and cost information in the sample documents that were reviewed.

Based on the practices outlined above, the MJ Team concludes that the County provided evidence that it has adequate internal processes in place to ensure performance and cost information are both accurate and complete. Accordingly, this subtask is “Met”.

SUBTASK 5.5 – Determine whether the program has procedures in place to ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the county and that these procedures provide for adequate public notice of such corrections.

To address this subtask, the MJ Team interviewed the County's Communications and Legislative Affairs Director and requested recent examples of public news releases, website, and social media postings that had been corrected. The County's written procedures for correcting erroneous and inaccurate information and/or materials provided to the public was also requested.

The County provided two (2) examples of public postings that were recently corrected on its website as shown in **Figure 5-7.**

FIGURE 5-7
SAMPLE WEBSITE POSTINGS CORRECTED TIMELY

MS Bret Bostock on behalf of Mark Sexton | Mark Sexton
Press Release Correction: Governor's Executive Order 20-71 - Alcohol, Restaurants, Gyms - Effective Immediately

Phish Alert

Alachua County Website | Press Release Archive | Community Update | Video on Demand

Communications Office - Media Release

CONTACT: Mark Sexton, Communications and Legislative Affairs Director
PHONE: (352) 374-5204; CELL (352) 283-2317
EMAIL: msexton@alachuacounty.us

...stay engaged **For Immediate Release**

Correction: Governor's Executive Order 20-71 - Alcohol, Restaurants, Gyms - Effective Immediately

Correction: The previous release mistakenly titled the Governor's Executive Order 20-17. The correct title is Governor's Executive Order 20-71.

March 20, 2020

4:45 p.m.

ALACHUA COUNTY, FL - No Alcohol can be consumed on premises.

Restaurants must suspend on-premises food consumption - delivery and takeout are allowed.

Source: Alachua County Communications Office.

While the County provided current examples of taking timely actions to correct erroneous and/or incomplete information that has been provided to the public, no formal, written procedure is in place to correct erroneous data, when necessary. Written procedures are useful to ensure procedures are properly documented and followed when employee absences, turnover, or retirements occur. Accordingly, Subtask 5.5 is "Partially Met".

RECOMMENDATION 5.5

Establish and implement a formal procedure to ensure timely actions are taken to correct erroneous and/or incomplete data in the public domain.

Overall Research Task 5 Conclusion: Based upon the work and conclusions reached for the five (5) subtasks, we deem that this research task is Met.

RESEARCH TASK 6

COMPLIANCE OF THE PROGRAM WITH APPROPRIATE POLICIES, RULES, AND LAWS.

FINDING SUMMARY – Overall, Alachua County partially meets Task 6.

The County has a process to assess compliance with applicable laws, rules, regulations, local policies, and contracts as it relates to the public safety radio trunking system. However, as a participant on the radio management board (RMB), there are opportunities for the County to strengthen its contractual relationship with the Gainesville Regional Utility (GRUCom) in the new interlocal agreement currently being negotiated to replace the current agreement, which expires September 30, 2020. Program internal controls are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures except for a lack of documented compliance policies and procedures for Public Works. Program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means. The County Attorney's Office drafted County Ordinance No. 2020-11 and ensured that it aligned with the applicable sections of *Florida Statutes* as they relate to sales surtaxes. The County board approved the ordinance. This process indicates that County administrators took reasonable and timely actions to ensure that planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

RESEARCH SUBTASK ANALYSIS AND CONCLUSIONS

SUBTASK 6.1 – Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

To address the requirements of this subtask, the MJ Team interviewed the Senior Assistant County Attorney and examined various documentation related to the process for assessing PSRTS legal compliance.

The PSRTS has its own separate governing structure that is supported by the County's legal infrastructure. The County is a subscriber on the PSRTS but does not own it. The City of Gainesville, Florida doing business as Gainesville Regional Utilities owns the system.

In November 1999, the County and GRUCom entered into an interlocal agreement for the County to use the PSRTS for County-wide public safety communications. The current agreement will expire on September 30, 2020. Discussions are underway to replace the current agreement; however, it is unclear what form a replacement arrangement will take.

During 2018, GRUCom spent approximately $5 million to upgrade the PSTRS to P25 standards. P25 is a suite of standards defined by the Telecommunications Industry Association to describe

such aspects as the radio air interface, trunking functionality, network management, and physical interfaces. The P25 trunked system standard defines many open system interfaces to provide direction for multi-vendor operations and flexible system configurations. These standards enhance system interoperability, coverage, and capabilities. The P25 standards allow radios to operate and communicate on the system despite the manufacturer.

Even with this investment, coverage issues remain. If the surtax passes, the County will be making additional upgrades and improvements of approximately $8 million primarily in the County outside of Gainesville's municipal boundaries. This investment will need to be protected and leveraged in the new interlocal agreement currently being negotiated with GRUCom.

The interlocal agreement establishes a radio management board (RMB) as the governing body of the PSRTS. The RMB consists of designated representatives from participating agencies, which are entities that have purchased subscriber unit access to the system. Subscriber units are radios capable of voice/data communication on the PSRTS. The interlocal agreement stipulates that each participating agency will have one vote on the RMB provided they purchase access for more than 100 subscriber units.

Figure 6-1 is a list of subscribers on the system as of July 2020, the number of subscriber units, and whether they have a vote. The County is the largest single subscriber with 43 percent of the subscriber units. The County's Fire Rescue and Sheriff's Office are voting members of the RMB.

FIGURE 6-1
PSRTS USERS
AS OF JULY 2020

Jurisdiction	Units	Voting Member
Alachua County-Sheriff's Office	739	Yes
City of Gainesville-Police Department	340	Yes
GRUCom	303	Yes
Alachua County-Fire Rescue	255	Yes
Regional Transit System	193	Yes
University Police Department	160	Yes
City of Gainesville-Fire Rescue	131	Yes
Other City of Gainesville Depts.	97	
Other	67	
High Springs	47	
Alachua County-Other Depts.	45	
Total Alachua County Units	**1,039**	
Grand Total	**2,377**	
Alachua County Percentage	**43%**	

Source: Alachua County's Technical Services Division Manager as Obtained from GRUCom of System Users, July 2020.

The RMB's responsibilities, as outlined in the interlocal agreement, include the following. GRUCom provides administrative support to the RMB, which includes scheduling meetings and recording minutes:

- Electing a chairperson to preside over meetings;
- Establishing by-laws and administrative guidelines;
- Establishing operating policies;
- Monitoring system performance and maintenance;
- Monitoring contract performance;
- Establishing a user advisory committee;
- Developing operational protocols to insure efficient use of TRS system resources; and
- Meeting no less than four times per year.

Key contract terms related to GRUCom include the following:

- GRUCom purchased and installed to radio system and provides for the ongoing operation and administration of the system.
- GRUCom may not sell or assign the ownership of the system to another legal entity without 90 days prior written notification to the County.
- Subscriber units can only be granted access to the system by GRUCom, and any subscriber unit requesting access to the system must be approved by GRUCom.
- GRU will provide monthly traffic reports to the RMB to monitor system performance with respect to the minimum capacity criteria.
- Should additional capacity be required, GRU will prepare a plan to meet the capacity requirement of the system and will fund system improvements as needed.
- GRUCom will plan, design, permit, acquire and construct all aspects of the system except for the rural tower sites for which the County will permit and acquire the property upon which the sites are to be placed and cause to be constructed antenna support structures pursuant to the plans and specifications provided by GRUCom and as inspected and approved by GRUCom.
- GRU will provide administrative support to the Radio Management Board, including scheduling meetings and taking minutes.

In its August 13, 2018, final report, the PSRTS consultant hired to perform and assessment of the system, found the RMB's governance structure to be consistent with other public safety radio systems where there is a system operator and subscribers and an oversite board that acts primarily as an advisory entity. The consultant noted that the RMB's structure reflected best practices in that it had:

- Balanced representation and properly sized membership;
- Active membership with frequent meetings; and

- Clear rules of engagement in an open and transparent forum.

However, the consultant concluded that the RMB fell short in the following areas:

- ***Documented Authority*** – Limited authority and no funding to support mid-term or long-term planning, or to enforce system operational policies and procedures.
- ***Scalability/Agility*** – Inability to respond to changes in the emergency communications environment.
- ***Funding and Sustainment*** – Not empowered to obtain sustainable funding for existing and future emergency communications priorities.
- ***Oversight of Strategic Plan(s)*** – Lack of effective governance to oversee and align activities with local, regional, statewide, and national communications interoperability strategic plans.

The County Chief of Fire Rescue and the Sheriff's Office represent the County as voting members of the RMB. The County Attorney provides legal support to the County Chief of Fire Rescue in his capacity as an RMB participant. For example, the Chief of Fire Rescue and the Sheriff's Office are currently in discussions with GRUCom regarding the interlocal agreement, which is set to expire in September 2020. Although the County Attorney is not yet involved in such discussions, the County Attorney's staff is available to support the Chief and will review the terms of any new arrangement prior to its execution and approval by the County Commissioners to ensure its legality and that it protects the County's interests as negotiated by the County Chief of Fire Rescue and other County staff.

The County Attorney's Office provides support to the Chief of Fire Rescue in contractual matters. For example, the County Attorney's Office will review the new PSRTS arrangement with GRUCom that will replace the current interlocal agreement that expires on September 30, 2020. The County Attorney's Office is a critical component of the County's process for ensuring compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. Practice areas include the following:

- Bankruptcy (as it relates to collections)
- Charter amendment initiatives
- Code Enforcement
- Collections
- Community Redevelopment Areas
- Construction & Engineering
- Emergency Operations/Declarations
- Eminent Domain/Quiet Title
- HIPAA
- Performance Bonds, Payment Bonds, Letters of Credit

- Public Finance (County Bonds, Private Activity Bonds)
- Real Property Acquisitions
- Special Assessment Districts, Municipal Service Benefit Units, Revenue Initiatives
- Transportation Funding Options (Impact Fees/Local Option Gas Tax)

The County Attorney's Office consists of six (6) attorneys including the County Attorney plus three (3) support staff. Attorneys are assigned to departments for which they provide legal advice and support. The list below shows county attorneys and the departments to which they are assigned. The list demonstrates that the County is sufficiently covered by the County Attorney Office's legal resources.

Attorney #1

- Board of County Commissioners
- Office of Management & Budget

Attorney #2

- Human Resources

Attorney #3

- Environmental Protection
- Growth Management-Building Official
- Growth Management-Development Review
- Growth Management-Land Use & Zoning
- Growth Management-Transportation
- Parks & Open Spaces (Operations Management)
- Public Works-Development Review
- Resiliency and Sustainability

Attorney #4

- Court Services
- Equal Opportunity
- Information & Telecom Services
- Risk Management
- Community Support Services-CAPP/Choices
- Community Support Services-General
- Fire/Rescue-Admin & Finance
- Fire/Rescue-Communications E-911
- Fire/Rescue-Emergency Management

- Fire/Rescue-Emergency Services
- Fire/Rescue-Revenue & Collections

Attorney #5

- Communications Office
- Facilities Management
- Purchasing
- Solid Waste & Resource Recovery
- Visitors & Convention Bureau
- Community Support Services-Housing/SHIP
- Conservation Lands (EPD)
- Property Acquisition
- Public Works-Construction Inspections
- Public Works-Fleet Management
- Public Works-General
- Public Works-Road & Bridge

Attorney #6

- Animal Services
- Growth Management-Codes Enforcement

In addition to the County Attorney's Office, other components of the County's legal infrastructure include the following:

- ***County communications and Legislative Affairs Director*** – coordinates all legislative issues of interest to the County.
- ***State lobbyist*** – under contract to provide state legislative lobbying services on behalf of the County.
- ***Federal lobbyist*** – under contract to provide federal legislative lobbying services on behalf of the County.
- ***Professional Association Memberships*** – Keeps County abreast of changes in the legal landscape regarding issues that impact the County.
  - Florida Association of Counties (FAC)
  - Florida Association of County Attorneys (FACA)

As a participant on the RMB, the County can improve its role on the RMB and will have an opportunity to renegotiate the interlocal agreement once the current agreement expires on September 30, 2020, and ensure that the County's interests are represented in any new arrangement, particularly if the surtax passes. Negotiated terms might include changing the governance structure of the RMB, modifying the subscriber fee structure, identifying what

system financial and operational information GRUCom will provide, outlining terms for who benefits from and who pays for future system upgrades and improvements beyond the expiration of the surtax, and finding sources of funding.

Based on the analysis performed, the County has a process to assess compliance with applicable laws, rules, regulations, local policies, and contracts as it relates to the public safety radio trunking system. However, as a participant on the Radio Management Board (RMB), there are opportunities for the County to strengthen its contractual relationship with GRUCom in the new interlocal agreement currently being negotiated to replace the current agreement, which expires September 30, 2020. Therefore, Subtask 6.1 is "Partially Met".

RECOMMENDATION 6.1

Ensure that the new interlocal agreement with GRUCom strengthens the County's legal position; protects its investment in the PSRTS, and promotes more effective RMB governance, oversight, and accountability while simultaneously being sensitive to the needs and requirements of other system subscribers.

SUBTASK 6.2 – Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

To address the requirements of this subtask, the MJ Team reviewed the program internal control environment. The management of an organization is responsible for maintaining an effective system of program internal controls.

The "program areas" for this performance audit relate to the proposed improvements to the public radio trunking system by acquiring interests in land, constructing new radio communication towers, and making capital improvements to existing radio communication towers.

The County's program internal controls include the following.

Laws, Rules and Regulations

- The County's legal infrastructure includes various resources to monitor and ensure compliance with laws and regulations including the staff in the County Attorney's Office. In addition, the County communications and Legislative Affairs Director-coordinates all legislative issues of interest to the County.

Capital Improvement Project Planning and Budgeting

- The Management and Budget program is responsible for developing and maintaining a balanced budget, monitoring and analyzing ongoing fiscal and operational activity, and producing management documents and reports to assist leadership and the County Commissioners in financial planning and maximizing the allocation of resources. The department generates budget versus actual expenditures reports to monitor the budget status.

Project Management

- All capital projects are managed by the Public Works department (effective 2019). Documentation maintained for each project~~s~~ depends on the type of funding. For example, DOT funding requires progress reports. Fire Rescue management indicated that equipment and needs have already been identified by its radio system consultant. The department would coordinate activities of the consultant and act as a conduit to the BoCC. County and administrative staff (including Public Works) would work with the consultant and vendor to ensure the County receives the best price. Public Works would be responsible for land acquisitions and constructing new radio communication towers. In addition to project oversight, Fire Rescue would be responsible for coordinating capital improvements to existing radio communications towers. Public Works management stated that they will form a multi-departmental team that will meet regularly to keep everyone apprised of project progress and to ensure that all goals and procedures are being followed. For this program that would include representatives from Fire Rescue.

Public Works' management indicated that staff follow Board adopted procurement policies. There are no written step by step procedures for project management; including capital projects. The County has sections in its procurement code for dealing with projects with Federal funding sources. The two most common sources that Public Works utilize are through FEMA and LAP. For example, to use LAP funding from FDOT, the County has to have certifications with FDOT stating that the County meets their requirements and therefore can utilize the funding. Thus, if a project is funded through LAP, Public Works will abide by the LAP procedures. If funding is provided by the state through one of its grant programs, Public Works will follow the policies and procedures associated with that program. Otherwise, Public Works will utilize procedures outlined in local code.

On January 28, 2020, the Board of County Commissioners adopted Ordinance 2020-01, which repealed and replaced the former Procurement Code, originally adopted in March 1986. One of the sections of the Procurement Code that refers to project management is section 22.4-202 Changes to Work section. The project manager may approve and issue Field Change Orders ordering minor changes in Contract scope providing there is no resulting change to the contract price or time Field Change Orders are to be signed by the

department director and vendor. The County Manager must approve change orders for infrastructure, facilities, and construction services.

Although the Procurement Code is in place, it does not substitute for a project management manual and checklists to ensure compliance with laws, regulations and contracts.

Contract Management

- Legal provisions of agreements are monitored on several levels. OMB from Budgetary review; Department from a service level; County Attorney assigned to each agreement/ project; Contracts Office and Legal reviews agreement. The process is automated through Cobblestone system; Clerk's Office Finance and Accounting from a financial and accounting perspective.

Every contractual document goes through legal review before being executed by the vendor, then it goes Legal for final review and 'approval as to form' before being approved/signed by the County Manager or the Commission Chair.

Management of Grant Agreements

- Each department has an employee to oversee/manage the grant application and award. Each award becomes an agreement which would require the Contract's Office and Legal review before BoCC or manager's acceptance. Staff are required to monitor and ensure grant expenditures are in line with budget and are in compliance with grant provisions.

Policies and Procedures

- The financial policies (Administrative Procedures) are developed by Budget and Fiscal Services and adopted by the Board of County Commissioners. The policies are maintained on the County's website. Key policies related to the potential sales surtax funds include the following:

Regarding the Procurement Policy, County staff indicated that in January of 2020 a thorough re-write of the Alachua County Procurement Code was completed by staff along with consultant services from the National Institute of Governmental Purchasing (NIGP). The process is underway to re-write the existing Purchasing Policies and Procedures Manual and is in-line to be completed by the fall of 2020. The underlying purposes and policies of the Procurement Code permit the continued development of procurement procedures and practices and ensure compliance with all applicable laws, policies, rules and regulations.

As shown in **Figure 6-2**, documented policies and procedures include the following.

FIGURE 6-2
KEY POLICIES AND PROCEDURES

Policy & Procedure	Last Review Date/Effective Date	Purpose	Example Policy Requirements
ADMINISTRATIVE PROCEDURES			
Budget Management	4-16-2019 / 10-1-2019	To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with *Florida Statutes* Chapter 129.	• For new programs, departments will identify Federal or State mandates; alignment to organizational goals; and demonstrate conformance to industry/professional standards. • For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations at the financial reporting fund level (The Laws of Florida Chapter 65-1236 Sub 1 and County Ordinance 233.01).
Capital Program	4-16-2019 / 10-1-2019	To compile an accurate, comprehensive, and timely Capital Improvement Program (CIP). To provide guidelines for the efficient operation and management of the Alachua County Capital Improvement Program, to establish an annual capital improvement review process, and abide by applicable requirements as put forth within the Alachua County Comprehensive Plan.	• Develop the most accurate cost estimate for the project as possible.
Financial Management	4-16-2019 / 10-1-2019	To establish the framework for the County's overall financial planning and management.	• The accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws. • An annual audit will be performed by an independent public accounting firm.
Performance Management	4-16-2019 / 10-1-2019	To establish the framework for the County's commitment to performance management.	• Develop meaningful performance measures, focusing on outcome measures, to gauge program success.
DEPARTMENT POLICIES AND PROCEDURES			
Purchasing Division	May 2009	Operating Policies and Procedures	Pending updates and revision.

Source: Policies and Procedures per Alachua County's Website.
https://alachuacounty.us/depts/omb/budgetinformation/pages/financialpolicies.aspx

External Audit Reports including Evaluation of Internal Controls

During an audit of a governmental entity, independent auditors perform procedures and issue reports that address the entity's internal controls. The auditors identified two (2) areas to improve internal controls during the audits conducted for fiscal years 2018 and 2019. The County's independent auditors issued the reports in connection with their audit, which are shown in **Figure 6-3**.

FIGURE 6-3
SUMMARY OF EXTERNAL AUDIT REPORTS FINDINGS – FY2018 AND FY2019

INDEPENDENT AUDITOR REPORTS FINDINGS		
Report Description	Purvis CPAs Audited Financial Statements and Supplemental Information Dated March 26,2020 Year Ended 9/30/2019	Purvis Gray & Company CPAs Audited Financial Statements and Supplemental Information Dated May 7, 2019 Year Ended 9/30/2018
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	• No exception regarding compliance with laws, regulations, contracts, and grant agreements	• No exception regarding compliance with laws, regulations, contracts, and grant agreements • Material Weakness in Financial Reporting, Finding 2018-03 Tracking of Construction Work in Progress. Some assets reported as construction work in progress had been completed and placed in service but not reclassed to applicable capital asset categories and some construction work in progress assets were related to projects abandoned in prior years. Recommended the County to review its process for tracking construction work in progress and the adequacy of processes to determine when projects are completed or determined to be abandoned.
Report on Compliance for Each Major Federal Program and State Project and On Internal Control Over Compliance Required by the Uniform Guidance and In Accordance with Chapter 10.550, Rules of the Auditor General	• No exceptions regarding compliance requirements with major federal programs and state projects • Significant deficiency identified. See Finding #2019-02 discussed in Schedule of Findings and Questioned Costs below.	• No exceptions

INDEPENDENT AUDITOR REPORTS FINDINGS		
Report Description	Purvis CPAs Audited Financial Statements and Supplemental Information Dated March 26,2020 Year Ended 9/30/2019	Purvis Gray & Company CPAs Audited Financial Statements and Supplemental Information Dated May 7, 2019 Year Ended 9/30/2018
Schedule of Findings and Responses-Federal Awards and State Financial Assistance	• **Finding 2019-02 FEMA Grant Reimbursements:** The County mistakenly submitted a debris removal invoice to FEMA twice for reimbursement. Prior to issuing the audit report, the County notified FEMA and corrected its Schedule of Federal Expenditures and State Financial Assistance. Recommend that management review their policies and procedures over grant reimbursement requests, and adjust if necessary.	• No exceptions
Independent Accountant's Report on Compliance with s. 218.415, Florida Statutes	• No exceptions.	• No exceptions
Independent Accountant's Report on Compliance with s. 365.172(10) and s. 365.173(2)(d), Florida Statutes	• No exceptions.	• No exceptions
Management Letter	• No exceptions.	• No exceptions

Source: Alachua County, Audited Annual Financial Statements.

Based on the analysis performed, program internal controls such as internal monitoring and external audits are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedure. However, Public Works lacks a project management manual to document procedures authorized by management including processes to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. The Procurement Code does not substitute for a project management manual and project checklists. Therefore, this subtask is deemed to be "Partially Met".

RECOMMENDATION 6.2

Develop and maintain a Public Works project management manual listing processes to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. Also ensure the May 2009 Purchasing Division Operating Policies and Procedures is timely completed and implemented.

SUBTASK 6.3 – Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

To address the requirements of this subtask, the MJ Team reviewed whether corrective actions were timely taken to address audit findings discussed in Subtask 6.2. The audit finding for fiscal year 2018 was not an issue in the fiscal year 2019 audit report. County staff indicated that there were no instances of non-compliance with grant agreements. In addition, a review of other external evaluations was completed in Subtask 1.4. Based on interviews and review of supporting documents, **Figure 6-4** presents the status of implementation of the external auditor's recommendations.

FIGURE 6-4
REVIEW OF CORRECTIVE ACTIONS FOR REASONABLENESS AND TIMELINESS

Per Audited Financial Statements and Supplemental Information Prepared By: Purvis CPAs Reports Dated March 26, 2020 and May 7, 2019 Years Ended 9/30/2019 and 9/30/2018			Per MJ Team Follow Up with County Management
External Audit Report Finding	**Recommendation**	**Management Response**	**Corrective Action(s) and Date Completed**
Finding 2019-02 FEMA Grant Reimbursements, March 2020: The County mistakenly submitted a debris removal invoice to FEMA twice for reimbursement. Prior to issuing the audit report, the County notified FEMA and corrected its Schedule of Federal Expenditures and State Financial Assistance.	Review policies and procedures over grant reimbursement requests, and adjust if necessary.	Initiated a new reconciliation process to review all FEMA debris eligible costs by approved date range for each awarded project. This new reconciliation process will help to ensure that debris invoices are properly allocated across the appropriate FEMA projects and date ranges.	The County provided an example reconciliation spreadsheet for January 2020 which tracks expenses by date for each debris project. The County's Request for Funds Policy last revised 3/31/2020 includes a high-level procedure to "Review cumulative charges to the grant fund to ensure no duplicate payments have been made or requested." Detailed procedures including the reconciliation process have not been written.
Finding 2018-03 Tracking of Construction Work in Progress, May 2019. Some assets reported as construction work in progress had been completed and placed in service but not reclassed to applicable capital asset categories and some	Review process for tracking construction work in progress and the adequacy of processes to determine when projects are completed or	Finance & Accounting Initiated a new process to meet with Public Works and Facilities staff on a quarterly basis in order to make a more timely determination on the	The County provided a project in progress status spreadsheet that is used for meetings with Public Works and Facilities to monitor the completion or abandonment status quarterly. The County also provided an example memo from Public Works to OMB and Finance &

Per Audited Financial Statements and Supplemental Information Prepared By: Purvis CPAs Reports Dated March 26, 2020 and May 7, 2019 Years Ended 9/30/2019 and 9/30/2018			Per MJ Team Follow Up with County Management
External Audit Report Finding	**Recommendation**	**Management Response**	**Corrective Action(s) and Date Completed**
construction work in progress assets were related to projects abandoned in prior years.	determined to be abandoned.	status of construction work in progress. Construction work in progress will be reclassified to other capital asset categories or written off, if applicable, on a quarterly basis.	Accounting notifying the departments when a project is completed.

Source: Audited Financial Statements and Follow Up with Alachua County Management.

Based on the analysis performed, program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means. Therefore, this subtask is deemed to be "Met".

SUBTASK 6.4 – Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

To address the requirements of this subtask, the MJ Team interviewed the Senior Financial Management Analyst, and the County Attorney. The MJ Team also reviewed s. 212.055(2), *Florida Statues*-Local Government Infrastructure Surtax and Alachua County Ordinance Number 2020-11 approved on April 28, 2020. The Board of County Commissioners of Alachua County approved the ordinance, which authorizes the placement of a sales surtax on the November 3, 2020 ballot.

The County Attorney drafted the ordinance to ensure that it complied with the statute. The County Attorney also worked with County staff to file the ordinance with the state, notify the Office of Program Policy Analysis and Government Accountability (OPPAGA), and place the surtax language on the ballot.

Ordinance Number 2020-11 amended Ordinance Number 16-06, which the board adopted May 10, 2016, to impose a 0.5 percent surtax for finance the County's Wild Spaces Public Places (WSPP) initiative. WSPP is a program to improve conservation lands and create, improve, maintain, and operate parks and recreational facilities within the County.

The amendment increases the surtax to 1 percent, one half of which will provide funding for the PSRTS for one year from January 1, 2021 to December 31, 2021. The other half will continue to fund the WSPP program until December 31, 2024.

Based on the analysis performed, Alachua County Ordinance No. 2020-11, which was reviewed and approved by the County Attorney's Office and approved by the board, reflects that County administrators took reasonable and timely actions to ensure that planned uses of the surtax are in compliance with applicable state laws, rules, and regulations. Therefore, Subtask 6.4 is "Met".

Overall Research Task 6 Conclusion: Based upon the work and conclusions reached for the four (4) subtasks, we deem that this research task is Partially Met.

MANAGEMENT RESPONSE

Alachua County

Board of County Commissioners

Michele Lieberman
County Manager

August 31, 2020

Office of Program Policy Analysis and Government Accountability (OPPAGA)
State of Florida, Office of Legislative Services
111 W. Madison St., Suite 874
Tallahassee, FL 32399

Via Email: tashner.janet@oppaga.fl.gov

To Whom It May Concern:

This letter is in response to the McConnell & Jones LLP Independent Auditors' Report titled *Performance Audit of Alachua County, Florida* dated September 1, 2020. In accordance with the requirements of Ch. 2018-118, Laws of Florida, the State of Florida, Office of Program Policy Analysis and Government Accountability (OPPAGA) selected McConnell & Jones LLP (Houston, TX) to conduct a performance audit of the Public Safety Radio Trunking System and areas related to the proposed levy of a discretionary sales surtax pursuant to s. 212.055(7), Florida Statutes. The objective of the audit was to fulfill the requirements of s. 212.055(10), Florida Statutes. This statute requires that Florida local governments, with a referendum for a discretionary sales surtax held after March 23, 2018, undergo a performance audit. The performance audit is conducted on the program(s) associated with the proposed sales surtax. The audit must be completed and published on the County's website at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit. The County is responsible for fully cooperating with the audit, auditor requests, and publication of the final audit results on the County's website.

The final report evaluated 25 different audit objectives, or subtasks. Of those 25 audit objectives/subtasks, Alachua County:

- Met – 16 audit objectives/subtasks
- Partially Met – 9 audit objectives/subtasks

Alachua County had zero (0) 'Does Not Meet' audit objectives. According to the audit report, "…Alachua County has sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055(10), *Florida Statutes*."

Under Florida state law, Alachua County's Board of County Commissioners are responsible for administration of the surtax funds, if the referendum passes. The referendum provides for the collection, distribution and use of the sales surtax proceeds that will be used to improve the public safety radio trunking system, which is the primary means by which first responders communicate throughout Alachua County, by acquiring interests in land,

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constructing new radio communication towers and making capital improvements to existing radio communications towers. Because of the importance of this referendum, Alachua County has responded to each individual recommendation provided by the auditors in the final audit report.

RESEARCH TASK 1 – The Economy, Efficiency, or Effectiveness of the Program.

Audit Objective/Subtask 1.1 – Partially Met

Auditor Research - The Radio Management Board (RMB) meets regularly to discuss public safety radio trunking system (PSRTS) issues and challenges, and the County monitors budgeted versus actual PSRTS subscription costs. GRUCom provides RMB participants with system traffic reports, which include airtime and site utilization reports. However, RMB participants do not receive financial and other types of operational reports on the PSRTS system such as number of radio failures, tower downtime, and other system performance information.

Auditor Recommendation - Identify the types of statistical, technical, and operational PSRTS data and information the County desires for its representatives on the RMB to receive and negotiate terms in the next interlocal agreement for GRUCom to provide such reports.

Alachua County Management Response – Alachua County concurs with this 'future state' recommendation. The County will work with the RMB partners and GRUCom to identify data and information reports available based upon current system capabilities, technologies, and needs. As applicable, the County will recommend and work to negotiate such items into the next contract. This recommendation will be referred to the Fire/Rescue Department.

Audit Objective/Subtask 1.4 – Partially Met

Auditor Research – Our work revealed that program administrators had taken reasonable and timely actions to address deficiencies identified in three of six reports examined. However, in one instance, management collected refunds more than a year after the audit report. In two instances, refunds have not been collected as of July 2020 for reports issued in January 2019.

Auditor Recommendation – Invoice and collect refunds due on the two fire station agreed upon procedures reports of $11,339, and establish a process to ensure future collections on reports of this type are made promptly.

Alachua County Management Response – Alachua County concurs with this recommendation. Alachua County will convene a team to evaluate the capital project financials-auditor findings for the two fire stations, submit the findings to the construction company to provide opportunity to appeal findings and/or submit additional information, and then will process invoices for collections. Additionally, a team will be formed to evaluate and, if applicable, establish a procedure for future capital project financials-audit findings. This recommendation will be referred to the County's Budget and Fiscal Services Department and the Clerk of Court-Finance and Accounting Department.

Audit Objective/Subtask 1.6 – Partially Met

Auditor Research – As a result of the data analysis, the MJ Team determined that projects were completed well and within budget. However, there was only one bidder for one project and the bid amount was more than double the Public Works' estimate. The recommendation to the Board documents that there was one bidder but not that the costs significantly exceeded Public Works' estimate.

Auditor Recommendation – Include documentation on the recommendation to the Board for major projects when there is only one bidder showing the bid amount versus Public Works' estimate and explain why one bid was accepted and how the cost was determined to be reasonable. Another option is to or obtain an independent estimate of the project cost to compare to Public Works' and the bidder's cost estimate to further determine if the estimated cost is reasonable.

Alachua County Management Response – This recommendation will be forwarded to Budget & Fiscal Services – Procurement Division and to the Public Works Department to evaluate the frequency of this type of situation and to evaluate the recommendation and optional recommendation for incorporation into current code, policy, procedure, and/or processes.

RESEARCH TASK 4 – Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments.

Audit Objective/Subtask 4.1 – Partially Met

Auditor Research – Board level strategic goals (mission) and objectives are clearly stated and measurable and linked to the departmental budgets. However, existing construction and capital improvement program objectives are not specifically identified in the Board level objectives.

Auditor Recommendation – Expand the Board level objectives to clearly list oversight of external communication systems and completing current construction and capital improvements projects.

Alachua County Management Response – Alachua County Strategic Guide Objectives currently include (but are not limited to the following):

- Work to address backlog in road repair
- Update space needs study to address facilities, maintenance, and capacity
- Review, update, and fund (as feasible) technology plan to meet the needs of the county and citizens

The recommendations from the auditors for expansion of the current Board level objectives will be included in the recommendations to the Board of County Commissioners the next time they meet to address updates to the Alachua County Strategic Guide. This recommendation will be referred to the Budget and Fiscal Services Department.

Audit Objective/Subtask 4.2 – Partially Met

Auditor Research – The County uses numerous performance measures to evaluate departmental performance and assess program progress toward meeting its stated goals and objectives. However, the current construction and capital improvement projects performance measures are not included.

Auditor Recommendation – Expand the range of performance measures to include oversight of external systems and for construction and capital improvements projects such as completed within schedule, within budget, and cost per unit of measure.

Alachua County Management Response - Alachua County, at the time of publication of this letter, had more than 170 operational performance measures throughout County operations that are tracked quarterly and reported twice a year through the budget process. Through the budget process, each department also reports future year goals and current year accomplishments for projects that are infrequent or do not have the volume of actions that make it an easily reportable operational performance measure. And departments have dozens, if not hundreds, of internal management measures and project outcomes and deliverables that are reported on a requested and/or as needed basis. However, Alachua County will refer this recommendation to the Budget and Fiscal Services Department for further evaluation. Additionally, Alachua County will recommend that all departments evaluate their operational performance measures, goals, and accomplishments with this recommendation in mind.

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Audit Objective/Subtask 4.3 (a) – Partially Met

Auditor Research – Although various internal controls exist to provide reasonable assurance that program goals and objectives will be met, the County lacks comprehensive departmental policies and procedures manual that support program goals and objectives. Policies and procedures were not provided regarding oversight of the radio trunking system or for new construction projects. The administrative procedures and real property procedures lacked standard forms or supporting documents.

Auditor Recommendation – Strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives. Enhance the administrative procedures and real property procedures with standard forms or examples of relevant documents.

Alachua County Management Response – Alachua County follows Federal laws and regulations, Federal and State contract/grant/sub-grant recipient requirements, State Statutes, engineering standards, inspection and appraisal requirements, contract scope of work requirements, Alachua County Code, Procurement Code, Budget and Fiscal Services Financial Procedures, Clerk of Court-Finance and Accounting Policies and Procedures, and project specific guidelines. In the case of any current or future communications tower sites, Alachua County will follow FCC and FAA requirements. The oversight of the radio trunking system currently rests with GRUCom. This recommendation will be referred to the Alachua County executive management team (Assistant/Deputy County Managers) to be assigned to all county operational departments.

Audit Objective/Subtask 4.3 (b) – Partially Met

Auditor Research – In addition, vendor performance evaluations are not enforced although an evaluation form is available in the Purchasing manual.

Auditor Recommendation – In addition, enforce the policy to conduct vendor performance evaluations.

Alachua County Management Response – This recommendation will be forwarded to the Budget and Fiscal Services Department – Procurement Division for evaluation in relation to the newly adopted Procurement Code and Procurement Procedures that are currently under revision.

RESEARCH TASK 5 – The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County, which Relate to the Program.

Audit Objective/Subtask 5.5 – Partially Met

Auditor Research – While the County provided current examples of taking timely actions to correct erroneous and/or incomplete information, no formal procedures are in place to ensure corrections are made, when necessary.

Auditor Recommendation – Establish and implement a formal procedure to ensure timely actions are taken to correct erroneous and/or incomplete data in the public domain.

Alachua County Management Response – This recommendation relates to both Press Releases and website content. As such, this recommendation will be forwarded to the Assistant County Manager of Community and Administrative Services/Chief of Staff for evaluation.

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RESEARCH TASK 6 – Compliance of the Program with Appropriate Policies, Rules, and Laws.

Audit Objective/Subtask 6.1 – Partially Met

Auditor Research – The County has a process to assess compliance with applicable laws, rules, regulations, local policies, and contracts as it relates to the public safety radio trunking system. However, as a participant on the radio management board (RMB), there are opportunities for the County to strengthen its contractual relationship with the Gainesville Regional Utility (GRUCom) in the new interlocal agreement currently being negotiated to replace the current agreement, which expires September 30, 2020.

Auditor Recommendation – Ensure that the new interlocal agreement with GRUCom strengthens the County's legal position; protects its investment in the PSRTS, and promotes more effective RMB governance, oversight, and accountability while simultaneously being sensitive to the needs and requirements of other system subscribers.

Alachua County Management Response - Alachua County concurs with this 'future state' recommendation. The County will work with the RMB partners and GRUCom to identify opportunities to 'strengthen its contractual relationship with GRUCom'. As applicable, the County will evaluate, recommend, and work to negotiate such items into the next contract. This recommendation will be referred to the Fire/Rescue Department.

Audit Objective/Subtask 6.2 (a) – Partially Met

Auditor Research – Based on the analysis performed, program internal controls such as internal monitoring and external audits are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedure. However, Public Works lacks a project management manual to document procedures authorized by management listing processes to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

Auditor Recommendation – Develop and maintain a Public Works project management manual which lists processes to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

Alachua County Management Response - Alachua County follows Federal laws and regulations, Federal and State contract/grant/sub-grant recipient requirements, State Statutes, engineering standards, inspection and appraisal requirements, contract scope of work requirements, Alachua County Code, Procurement Code, Budget and Fiscal Services Financial Procedures, Clerk of Court-Finance and Accounting Policies and Procedures, and project specific guidelines. In the case of any current or future communications tower sites, Alachua County will follow FCC and FAA requirements. This recommendation will be referred to the Public Works Department.

Audit Objective/Subtask 6.2 (b) – Partially Met

Auditor Research – The Procurement Code does not substitute for a project management manual and project checklists. Also, the May 2009 Purchasing Division Operating Policies and Procedures is pending completion.

Auditor Recommendation – Also ensure the May 2009 Purchasing Division Operating Policies and Procedures is timely completed and implemented.

Alachua County Management Response – The Alachua County Board of County Commissioners adopted the new Procurement Code in January 2020 after years long edit and review process. The corresponding procurement procedures from May 2009 are reflective of the critical code elements recently adopted and are currently undergoing a full review and update. As of the date of this letter, it is estimated that the procurement procedure revisions are 30% completed and will be fully complete and ready for Leadership review prior to the end of the calendar year. This recommendation will be referred to the Budget and Fiscal Services – Procurement Division.

Thank you for coordinating this audit, as required by State Statute, and the opportunity to respond and provide comments. Should you have any questions, please do not hesitate to contact me.

Sincerely,

Michele Lieberman,
County Manager

MLL:dcb

cc: Alachua County Surtax Team
Alachua County – County Attorney's Office
M&J Auditors (via email)

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