



Performance Audit of  
**Alachua County**

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**FINAL REPORT**

September 1, 2022

**McConnell Jones**

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# Overview of Performance Audit Findings

*Alachua County*

*September 1, 2022*

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## **Overall, the County Met Expectations in 20 Areas and Partially Met Expectations in 5 Areas**

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (7)	Met	7	0	0
Structure or design of the program (2)	Partially Met	1	1	0
Alternative methods of providing program services or products (4)	Met	4	0	0
Goals, objectives, and performance measures (3)	Partially Met	0	3	0
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	Met	5	0	0
Compliance with appropriate policies, rules, and laws (4)	Met	3	1	0
<b>All Areas (25)</b>		<b>20</b>	<b>5</b>	<b>0</b>

### ***Results in Brief***-----

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, McConnell & Jones LLP conducted a performance audit of the Alachua County programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the Alachua County Board of Commissioners on March 22, 2022. The performance audit included an examination of the issues identified below.

- The economy, efficiency, or effectiveness of the program.
- The structure or design of the program to accomplish its goals and objectives.
- Alternative methods of providing program services or products.
- Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
- The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.

- Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Alachua County met expectations in 4 areas and partially met expectations in 2 areas. Of the 25 total subtasks, the audit determined that the County met 20 and partially met 5.

A summary of audit findings by issue area is presented below. A more detailed overview of the findings can be found in the Executive Summary.

### ***Findings by Issue Area*** -----

#### **Economy, Efficiency, or Effectiveness of the Program**

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. Each program reviewed is periodically evaluated

using performance information and other reasonable criteria to assess performance and costs. We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except Environmental Protection, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. Environmental Protection indicated that the department had not been audited or assessed and therefore could not provide internal or external audit reports. The review team identified an opportunity for Environmental Protection to commission an audit of its environmentally significant lands policies and procedures to ensure compliance with BOCC goals and objectives. All program administrators evaluate performance and costs based on reasonable measures, including best practices except Parks and Open Spaces. The review team identified an opportunity for Parks and Open Spaces to benchmark its operations and costs against National Recreation Parks Association Agency Performance Review data. Overall projects were completed well and within budget and within revised timelines per change orders. Finally, the County has written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements for both its regular procurements as well as its procurement of environmentally significant lands.

**The structure or design of the program to accomplish its goals and objectives**

The County maintains an organizational structure that has clearly defined units, minimizes overlapping functions, and has no excessive administrative layers. Since the COVID-19 pandemic began, vacancy and

turnover rates have been considerably higher nationally. Of the program areas reviewed, Community Support Services/Housing Program has the highest average turnover rate, at 66.67%. Public Works Development/Road and Streets has the next highest turnover rate at 33.33% and Public Works/Road and Bridge has an average turnover rate of 15.00% with 110 budgeted FTEs and 30 vacancies currently. Public Works leadership indicated that some staff may be leaving the department for more attractive salaries and/or positions that require less outdoor work. Parks and Open Spaces has 16 budgeted full-time equivalent employees; 3 current vacancies and has a turnover rate of 23.08%. Land Conservation and Management has 14 FTEs and average turnover rate of 6.67%. The Land Conservation Program performed a staffing and workload review in 2021 and presented a proposed 3-year staffing plan to the Board of County Commissioners based on anticipated future workload at the August 12, 2021, budget review meeting. Conservation Lands also tracks staff workload data through a time management program that EPD uses. None of the other programs assessed formally track or monitor workload as a means of determining staffing level requirements. To address high turnover and vacancy rates, the County should develop staffing standards for all programs and implement specific strategies to lower turnover and vacancy rates below 10%.

**Alternative methods of providing services or Products**

County program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services. For example, Public Works (PW) described

using simplified engineering plans for roadwork not requiring detailed engineering in lieu of more extensive and labor-intensive detailed plans resulting in a savings exceeding \$18 million.

Additionally, 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. For example, PW analyzed the effectiveness of using a conventional motor grader to maintain unpaved roads, which requires a front-end loader to load/redistribute road material compared to leasing a one-step motor grader that does not require a front-end loader. Based on the analysis provided, a cost savings of approximately \$13,300 per motor grader per year is being realized using a one-step motor grader.

The County has also achieved cost savings by changing the type of vehicles used for ambulances. An evaluation resulted in savings of \$11,733 in operational costs per year per vehicle by changing to the Chevrolet ambulance and \$90,000 per vehicle in purchase price.

**Goals, objectives, and performance measures used by the program to monitor and report program accomplishments**

Some goals and objectives are not clearly measurable, although programs' goals are clearly stated and can be achieved within budget, and are consistent with the County's strategic plan. Performance measures are documented for the program areas, yet some are not sufficient and remain static for three or more years. Various internal controls exist to provide reasonable assurance that program goals and objectives will be met. Additionally, the County lacks a

comprehensive departmental policies and procedures manual that supports program goals and objectives. Accordingly, the County should ensure that program goals and objectives are clearly stated and measurable, review and update key performance measures, and strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives.

**The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program**

The County has developed financial and non-financial information systems that provide useful, timely, and accurate data to the public. Internal and external data is used to evaluate the accuracy and adequacy of public documents. The County makes program budget, cost, and program performance data available on its website and provided evidence that processes are in place to ensure accuracy and completeness of financial data. The County has processes and a formal written procedure in place to correct erroneous and incomplete information timely and provided evidence that these processes were followed for the example provided.

**Compliance of the program with appropriate policies, rules, and laws**

The County employs fulltime legal staff responsible for providing transactional and governance legal services to the County. In this capacity, the attorneys review all contracts requiring board approval for compliance with legal requirements and board policy. The County obtains outside legal assistance when necessary. The County stays abreast of federal and state legislative

changes through membership in professional associations. The County also contracts with two lobbying firms to provide representation at the state and federal levels. In addition, the County engaged a consultant to assist with ensuring compliance with COVID-19 funding requirements. The County Auditor's office lacks an audit plan and risk assessment to provide an overarching monitoring and compliance review of internal controls and should strengthen the internal control environment by developing and implementing an audit plan and risk assessment to ensure ongoing monitoring for compliance with internal controls. Program administrators have taken reasonable and timely actions to address any noncompliance issues and local policies and procedures have been identified by internal or external evaluations, audits, or other means. Finally, the County Attorney's Office drafted the surtax ordinance to ensure that it complied with applicable laws. The uses of the surtax that are authorized in 212.055(2), *Florida Statutes* -Local Government Infrastructure Surtax are consistent with the Alachua County's planned uses outlined in Ordinance Number 2022-08, which the BOCC adopted on March 22, 2022. Moreover, information provided to the public in a fact sheet is consistent with the statute and the ordinance.



# McConnell Jones

September 1, 2022

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

Dear Ms. Lieberman:

McConnell & Jones LLP (the “MJ Team”) is pleased to submit our final report of the performance audit of Alachua County pursuant to 212.055(11), *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 the MJ Team to conduct a performance audit of the program areas related to:

- acquiring interest in lands for conservation, public recreation, and protection of natural resources, including but not limited to the protection of drinking water sources, water quality, and wildlife habitat;
- creating, improving, operating and maintaining parks and recreation facilities;
- financing, planning, constructing and purchasing infrastructure for conservation lands, parks, and recreational facilities;
- repairing roads and improving road safety;
- constructing and renovating fire stations and other public facilities;
- acquiring lands for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size;
- funding economic development projects having a general public purpose of improving local economies within Alachua County; and
- allocating, awarding and monitoring grants as part of the County’s Non-Recurring Municipal Partnership Program.

Dover Engineering, PLLC, based in Tequesta, 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

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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 212.055(11) *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, and a final report must be published at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit. The primary county departments that expend Local Option Sales Tax funds, which are the subject of this performance audit, are the Alachua County Public Works; the Office of Land Conservation and Management, which is a division of Environmental Protection; Parks and Open Spaces, which is a division of Community and Administrative Services; and Community Support Services and supporting divisions.

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
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(11), *Florida Statutes*.

*McConnell + Jones LLP*

McConnell & Jones LLP  
Houston, Texas



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## EXECUTIVE SUMMARY

### ALACHUA COUNTY OVERVIEW



Alachua County (the County) is located in the north central part of Florida, located approximately 85 miles south of the Georgia state line, 50 miles east of the Gulf of Mexico and 67 miles west of the Atlantic Ocean. Alachua County has a population of 278,468 per the 2020 census. The County seat is in Gainesville, which is home to the University of Florida, with an enrollment of over 52,000 students. The economy of Alachua County is centered around

University of Florida. The County also contains the municipalities of Archer, Alachua, Gainesville, Hawthorne, High Springs, LaCrosse, Micanopy, Newberry, and Waldo.

### ALACHUA COUNTY GOVERNMENT

The Alachua Board of County Commissioners is comprised of five commissioners. These County Commissioners are responsible for adopting ordinances and resolutions, which establish policies and programs to protect the health, safety, and general welfare of the citizens of the County. Alachua County Commission meetings are generally held the second and fourth Tuesday of each month, and agendas are available on the Internet the previous Friday.

### FISCAL YEAR 2021 AND 2022 BUDGET SUMMARY

Alachua County’s Fiscal Year runs from October 1st through September 30th. The County’s Fiscal Year 2022 budget totaled approximately \$569 million. The Fiscal Year 2022 budget is comprised of 20 organizational units. The organization units highlighted in **Figure ES-1** either contain the program areas that are the subject of this review or are the program areas themselves. The four program areas that will use the surtax funds are Public Works; the Office of Land Conservation and Management, which is a division of Environmental Protection; Parks and Open Spaces, which is a division of Community and Administrative Services; and Community Support Services. These areas comprise 20 percent of the County’s Fiscal Year 2022 budget. Of the programs covered by the surtax referendum, Public Works is the largest unit at 6 percent of the total budget and 30 percent of the budget units associated with the surtax.

**FIGURE ES-1**  
**FISCAL YEAR 2022 BUDGET**

Description	Fiscal Year 2022 Adopted Budget	Percentage
Sheriff – Law Enforcement and Jail	\$100,278,025	17.63%
Special Expense and Indirect Costs	\$71,621,254	12.59%
Reserves	\$62,841,300	11.05%
Facilities Management	\$50,211,747	8.83%



Description	Fiscal Year 2022 Adopted Budget	Percentage
Fire Rescue	\$41,647,136	7.32%
Public Works	\$34,168,179	6.01%
Environmental Protection <i>(includes the Office of Land Conservation and Management)</i>	\$30,179,036	5.30%
Community and Administrative Services <i>(Includes Parks and Open Spaces)</i>	\$29,402,682	5.17%
Solid Waste and Resource Recovery	\$28,475,922	5.01%
Debt Service	\$24,869,726	4.37%
Constitutionals <i>(Excluding Sheriff)</i>	\$20,627,738	3.63%
Community Support Services	\$19,473,619	3.42%
Court Services	\$13,352,357	2.35%
Budget and Fiscal Services	\$10,714,127	1.88%
Information and Telecommunications Services	\$6,485,947	1.14%
General Government	\$6,139,141	1.08%
Growth Management	\$5,608,903	0.99%
Replacement Funds	\$5,565,817	0.98%
Public Safety and Community Services	\$4,487,056	0.79%
Judicial	\$2,786,560	0.46%
<b>Total</b>	<b>\$568,936,272</b>	<b>100%</b>
<b>Public Works</b>	<b>\$34,168,179</b>	<b>6%</b>
<b>All Surtax Unit</b>	<b>\$113,223,516</b>	<b>20%</b>
<b>Public Works to All Surtax Units</b>		<b>30%</b>

Source: Alachua County Fiscal Year 2022 Adopted Budget.

## DISCRETIONARY SALES SURTAX

According to the State of Florida Department of Revenue website, a one cent infrastructure tax program funded by a discretionary sales surtax is imposed by most Florida counties and applies to most transactions subject to sales tax. The State of Florida Department of Revenue collects and distributes the sales surtax to counties and municipalities based on the state’s sales tax formula. Each county is responsible for administering the funds it receives. During the March 22, 2022, Commission Meeting, the Alachua County Board of County Commissioners voted to send to referendum a proposed one-penny sales tax ordinance for voter approval on November 8, 2022.



## 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 following:

- acquiring interest in lands for conservation, public recreation, and protection of natural resources, including but not limited to the protection of drinking water sources, water quality, and wildlife habitat;
- creating, improving, operating and maintaining parks and recreation facilities;
- financing, planning, constructing and purchasing infrastructure for conservation lands, parks, and recreational facilities;
- repairing roads and improving road safety;
- constructing and renovating fire stations and other public facilities;
- acquiring lands for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size;
- funding economic development projects having a general public purpose of improving local economies within Alachua County; and
- allocating, awarding and monitoring grants as part of the County’s Non-Recurring Municipal Partnership Program.

## 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 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.



## SCOPE OF WORK (PURPOSE)

In accordance with s. 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2011 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of Alachua County program areas within the administrative unit(s) which will receive funds through the referenda if approved on November 8, 2022. The performance audit must evaluate the County administrative unit(s) responsible for:

- acquiring interest in lands for conservation, public recreation, and protection of natural resources, including but not limited to the protection of drinking water sources, water quality, and wildlife habitat;
- creating, improving, operating and maintaining parks and recreation facilities;
- financing, planning, constructing and purchasing infrastructure for conservation lands, parks, and recreational facilities;
- repairing roads and improving road safety;
- constructing and renovating fire stations and other public facilities;
- acquiring lands for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size;
- funding economic development projects having a general public purpose of improving local economies within Alachua County; and
- allocating, awarding and monitoring grants as part of the County's Non-Recurring Municipal Partnership Program.

## METHODOLOGY

McConnell & Jones LLP (the "MJ Team") held an introductory kick-off-meeting on June 13, 2022, 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 39 Alachua County executive and management-level staff during the fieldwork period regarding each of the six 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 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 Public Works, Environmental Protection, Parks and Open Spaces, Community Support Services, Budget and Fiscal Services, Clerk's Office-Finance and Accounting,



County Attorney, General Government, and Information and Telecom Services. Additionally, performance audit team members reviewed relevant operational and financial data to document and report findings and conclusions.

## SUMMARY OF RESULTS

Alachua County's Public Works, Environmental Protection, Parks and Open Spaces, and Community Support Services departments are the administrative units responsible for

- acquiring interest in lands for conservation, public recreation, and protection of natural resources, including but not limited to the protection of drinking water sources, water quality, and wildlife habitat;
- creating, improving, operating and maintaining parks and recreation facilities;
- financing, planning, constructing and purchasing infrastructure for conservation lands, parks, and recreational facilities;
- repairing roads and improving road safety;
- constructing and renovating fire stations and other public facilities;
- acquiring lands for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size;
- funding economic development projects having a general public purpose of improving local economies within Alachua County; and
- allocating, awarding and monitoring grants as part of the County's Non-Recurring Municipal Partnership Program.

Should voters pass the November 8, 2022, referendum, surtax funds will flow through these departments for the purposes outlined in the ordinance. **Figure ES-2** through **Figure ES-7** present a summary of the overall results of the performance audit in the six research tasks required by statute. OPPAGA conceived the six research tasks, which contains a total of 25 subtasks. The MJ Team's assessment of six administrative units against the subtasks revealed that 20 of the 25 subtasks were met and 5 were partially met.



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

### **Finding Summary: Overall, Alachua County meets Research Task 1.**

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. Each program reviewed is periodically evaluated using performance information and other reasonable criteria to assess performance and costs. We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except Environmental Protection, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. Environmental Protection indicated that the department had not been audited or assessed and therefore could not provide internal or external audit reports. The review team identified an opportunity for Environmental Protection to commission an audit of its environmentally significant lands policies and procedures to ensure compliance with BOCC goals and objectives. All program administrators evaluate performance and costs based on reasonable measures, including best practices except Parks and Open Spaces. The review team identified an opportunity for Parks and Open Spaces to benchmark its operations and costs against National Recreation Parks Association Agency Performance Review data. Overall projects were completed well and within budget and within revised timelines per change orders. Finally, the County has written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements for both its regular procurements as well as its procurement of environmentally significant lands.

**FIGURE ES-2**

### **SUMMARY OF ALACHUA COUNTY RESEARCH RESULTS**

<b>RESEARCH RESULTS</b>						
1. The Economy, Efficiency, or Effectiveness of the Program.						
Research Subtask	Public Works	Environmental Protection	Parks and Open Spaces	Community Support Services	Overall Conclusion	Recommendation
1.1	Met	Met	Met	Met	Met	None
1.2	Met	Met	Met	Met	Met	None
1.3	Met	Partially Met	Met	Met	Met	<b>SEE RECOMMENDATION 1.4: Environmental Protection</b>
1.4	Met	Partially Met	Met	Met	Met	<b>RECOMMENDATION 1.4: Environmental Protection</b> Commission a compliance audit of environmentally significant lands policies and



## RESEARCH RESULTS

### 1. The Economy, Efficiency, or Effectiveness of the Program.

Research Subtask	Public Works	Environmental Protection	Parks and Open Spaces	Community Support Services	Overall Conclusion	Recommendation
						procedures to ensure compliance with BOCC resolutions and goals and objectives for the program.
1.5	Met	Met	Partially Met	Met	Met	<b>RECOMMENDATION 1.5: Parks and Open Spaces</b> - Benchmark Parks and Open spaces operations and costs against National Recreation Parks Association Agency Performance Review data.
1.6	Met	Met	Partially Met	N/A	Met	<b>RECOMMENDATION 1.6: Parks and Open Spaces</b> - Maintain project files in a manner to timely locate supporting documents.
1.7	Met	Met	Met	Met	Met	None



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

### **Finding Summary: Overall, Alachua County partially meets Research Task 2.**

The County maintains an organizational structure that has clearly defined units, minimizes overlapping functions, and has no excessive administrative layers. Since the COVID-19 pandemic began, vacancy and turnover rates have been considerably higher nationally. Of the program areas reviewed, Community Support Services/Housing Program has the highest average turnover rate, at 66.67%. Public Works Development/Road and Streets has the next highest turnover rate at 33.33% and Public Works/Road and Bridge has an average turnover rate of 15.00% with 110 budgeted FTEs and 30 vacancies currently. Public Works leadership indicated that some staff may be leaving the department for more attractive salaries and/or positions that require less outdoor work. Parks and Open Spaces has 16 budgeted full-time equivalent employees; 3 current vacancies and has a turnover rate of 23.08%. Land Conservation and Management has 14 FTEs and average turnover rate of 6.67%. The Land Conservation Program performed a staffing and workload review in 2021 and presented a proposed 3-year staffing plan to the Board of County Commissioners based on anticipated future workload at the August 12, 2021, budget review meeting. Conservation Lands also tracks staff workload data through a time management program that EPD uses. None of the other programs assessed formally track or monitor workload as a means of determining staffing level requirements. To address high turnover and vacancy rates, the County should develop staffing standards for all programs and implement specific strategies to lower turnover and vacancy rates below 10%.

**FIGURE ES-3  
SUMMARY OF ALACHUA COUNTY RESEARCH RESULTS**

RESEARCH RESULTS						
2. The Structure or Design of the Program to Accomplish its Goals and Objectives.						
Research Subtask	Public Works	Environmental Protection	Parks and Open Spaces	Community Support Services	Overall Conclusion	Recommendation
2.1	Met	Met	Met	Met	Met	None
2.2	Partially Met	Partially Met	Partially Met	Partially Met	Partially Met	<b>RECOMMENDATION 2.2:</b> Develop staffing standards for all programs and develop and implement specific strategies to lower turnover and vacancy rates below 10%.



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

### **Finding Summary: Overall, Alachua County meets Research Task 3.**

County program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services. For example, Public Works (PW) described using simplified engineering plans for roadwork not requiring detailed engineering in lieu of more extensive and labor-intensive detailed plans resulting in a savings exceeding \$18 million.

Additionally, 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. For example, PW analyzed the effectiveness of using a conventional motor grader to maintain unpaved roads, which requires a front-end loader to load/redistribute road material compared to leasing a one-step motor grader that does not require a front-end loader. Based on the analysis provided, a cost savings of approximately \$13,300 per motor grader per year is being realized using a one-step motor grader.

The County has also achieved cost savings by changing the type of vehicles used for ambulances. An evaluation resulted in savings of \$11,733 in operational costs per year per vehicle by changing to the Chevrolet ambulance and \$90,000 per vehicle in purchase price.

**FIGURE ES-4**

### **SUMMARY OF ALACHUA COUNTY RESEARCH RESULTS**

<b>RESEARCH RESULTS</b>						
<b>3. Alternative Methods of Providing Services or Products.</b>						
<b>Research Subtask</b>	<b>Public Works</b>	<b>Environmental Protection</b>	<b>Parks and Open Spaces</b>	<b>Community Support Services</b>	<b>Overall Conclusion</b>	<b>Recommendation</b>
<b>3.1</b>	Met	Met	Met	Met	Met	None
<b>3.2</b>	Met	Met	Met	Met	Met	None
<b>3.3</b>	Met	Met	Met	Met	Met	None
<b>3.4</b>	Met	Met	Met	Met	Met	None



## 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 Research Task 4.**

Some goals and objectives are not clearly measurable, although programs’ goals are clearly stated and can be achieved within budget, and are consistent with the County’s strategic plan. Performance measures are documented for the program areas, yet some are not sufficient and remain static for three or more years. Various internal controls exist to provide reasonable assurance that program goals and objectives will be met. Additionally, the County lacks a comprehensive departmental policies and procedures manual that supports program goals and objectives. Accordingly, the County should ensure that program goals and objectives are clearly stated and measurable, review and update key performance measures, and strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives.

**FIGURE ES-5  
SUMMARY OF ALACHUA COUNTY RESEARCH RESULTS**

RESEARCH RESULTS						
4. Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments.						
Research Subtask	Public Works	Environmental Protection	Parks and Open Spaces	Community Support Services	Overall Conclusion	Recommendation
4.1	Partially Met	Partially Met	Met	Partially Met	Partially Met	<b>RECOMMENDATION 4.1:</b> Ensure that program goals and objectives are clearly stated and measurable.
4.2	Partially Met	Met	Met	Partially Met	Partially Met	<b>RECOMMENDATION 4.2:</b> Review and update key performance measures.
4.3	Partially Met	N/A	N/A	N/A	Partially Met	<b>RECOMMENDATION 4.3:</b> Strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives.



## **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 Research Task 5.**

The County has developed financial and non-financial information systems that provide useful, timely, and accurate data to the public. Internal and external data is used to evaluate the accuracy and adequacy of public documents. The County makes program budget, cost, and program performance data available on its website and provided evidence that processes are in place to ensure accuracy and completeness of financial data. The County has processes and a formal written procedure in place to correct erroneous and incomplete information timely and provided evidence that these processes were followed for the example provided.

**FIGURE ES-6  
SUMMARY OF ALACHUA COUNTY RESEARCH RESULTS**

<b>RESEARCH RESULTS</b>		
5. The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County, which Relate to the Program.		
<b>Research Subtask</b>	<b>Overall Conclusion</b>	<b>Recommendation</b>
5.1	Met	None
5.2	Met	None
5.3	Met	None
5.4	Met	None
5.5	Met	None



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

### **Finding Summary: Overall, Alachua County meets Research Task 6.**

The County employs fulltime legal staff responsible for providing transactional and governance legal services to the County. In this capacity, the attorneys review all contracts requiring board approval for compliance with legal requirements and board policy. The County obtains outside legal assistance when necessary. The County stays abreast of federal and state legislative changes through membership in professional associations. The County also contracts with two lobbying firms to provide representation at the state and federal levels. In addition, the County engaged a consultant to assist with ensuring compliance with COVID-19 funding requirements. The County Auditor’s office lacks an audit plan and risk assessment to provide an overarching monitoring and compliance review of internal controls and should strengthen the internal control environment by developing and implementing an audit plan and risk assessment to ensure ongoing monitoring for compliance with internal controls. Program administrators have taken reasonable and timely actions to address any noncompliance issues and local policies and procedures have been identified by internal or external evaluations, audits, or other means. Finally, the County Attorney’s Office drafted the surtax ordinance to ensure that it complied with applicable laws. The uses of the surtax that are authorized in 212.055(2), *Florida Statutes-Local Government Infrastructure Surtax* are consistent with the Alachua County’s planned uses outlined in Ordinance Number 2022-08, which the BOCC adopted on March 22, 2022. Moreover, information provided to the public in a fact sheet is consistent with the statute and the ordinance.

**FIGURE ES-7  
SUMMARY OF ALACHUA COUNTY RESEARCH RESULTS**

RESEARCH RESULTS						
6. Compliance of the Program with Appropriate Policies, Rules, and Laws.						
Research Subtask	Public Works	Environmental Protection	Parks and Open Spaces	Community Support Services	Overall Conclusion	Recommendation
6.1	Met	Met	Met	Met	Met	None
6.2	Partially Met	Partially Met	Partially Met	Partially Met	Partially Met	<b>RECOMMENDATION 6.2:</b> Strengthen the internal control environment by developing and implementing an audit plan and risk assessment to ensure ongoing monitoring for compliance with internal controls.
6.3	Met	Met	Met	Met	Met	None
6.4	Met	Met	Met	Met	Met	None



## PROGRAM DESCRIPTION AND MANAGEMENT

On March 22, 2022, the Alachua County commissioners approved an ordinance to place on the ballot of a referendum to be held on November 8, 2022, the imposition of a one percent (1%) surtax upon the residents of Alachua County to acquire and improve lands for conservation, wildlife habitat, water quality, and recreation; operate and maintain parks and recreation facilities; repair roads and improve road safety; construct and renovate fire stations and other public facilities; acquire lands for affordable housing; and fund economic development projects. Should voters approve the referendum, the Alachua County departments and divisions presented in **Figure ES-8** will manage, oversee, and/or use the funds for the indicated programs.

**FIGURE ES-8**  
**SURTAX FUND PROGRAMS BY ALACHUA COUNTY UNIT**

Department/Division	Programmatic Use
<i>Public Works</i>	Repair roads and improve road safety; construct and renovate fire stations and other public facilities.
<i>Environmental Protection (through the Office of Land and Conservation Management)</i>	Acquire and improve lands for conservation, wildlife habitat, water quality, and recreation.
<i>Parks and Open Spaces (resides within Community and Administrative Services)</i>	Operate and maintain parks and recreation facilities.
<i>Community Support Services</i>	Acquire lands for affordable housing and fund economic development projects.



## RESEARCH TASK 1

### FINDING SUMMARY

#### **THE ECONOMY, EFFICIENCY, OR EFFECTIVENESS OF THE PROGRAM.**

Overall, Alachua County meets Research Task 1.

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. Each program reviewed is periodically evaluated using performance information and other reasonable criteria to assess performance and costs. We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except Environmental Protection, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. Environmental Protection indicated that the department had not been audited or assessed and therefore could not provide internal or external audit reports. The review team identified an opportunity for Environmental Protection to commission an audit of its environmentally significant lands policies and procedures to ensure compliance with BOCC goals and objectives. All program administrators evaluate performance and costs based on reasonable measures, including best practices except Parks and Open Spaces. The review team identified an opportunity for Parks and Open Spaces to benchmark its operations and costs against National Recreation Parks Association Agency Performance Review data. Overall projects were completed well and within budget and within revised timelines per change orders. Finally, the County has written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements for both its regular procurements as well as its procurement of environmentally significant lands.

### **SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS**

**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.**

### **OVERALL CONCLUSION**

Subtask 1.1 is met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.



## ANALYSIS

### PUBLIC WORKS

To address the requirements of this subtask as it relates to Public Works (PW), the MJ Team conducted a joint interview with individuals in the following positions:

- Public Works Director/County Engineer
- Assistant Public Works Director
- Road Superintendent
- Contracts and Design Manager

We also examined project meeting minutes and project status reports that PW program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Public Works.

#### *Project Meeting Minutes*

PW administrators meet with construction contractors regularly to discuss the status of projects. The MJ Team examined a sample of contractor meeting minutes noting that the topics of discussion centered around project performance and costs. Topics from various meeting minutes include the following:

- Work schedule progress
- Subcontractors schedule
- Contract time summary
- Contract price summary
- Applications for payment
- Proposed contract modifications
- Change orders
- Accomplishments
- Anticipated accomplishments next month
- Engineering analysis and reports
- Environmental analysis and reports
- General business

#### *Project Status Reports*

Construction contractors prepare detailed project reports that are reviewed and discussed with PW program administrators to monitor project performance and costs. The contractors work on a variety of projects including fire stations that PW renovates and constructs. Contractor reports provide specific project details regarding construction progress and action items.

Figures 1-1A through 1-1C illustrate the type of information provided in contractor project status reports that enables PW administrators to effectively monitor project performance and costs. The Construction Update in Figure 1-1A provides information on project status; the Completion Items Actions list in Figure 1-1B shows items that need to be finished; and Figure 1-1C is a financial narrative accompanied by a pie chart showing project costs billed compared to costs remaining to be billed.

Construction Update			
No	Meeting Origin	Title	Assignment
2.34.2	34	Construction Update	Wesley Wallace (Ajax Building Company, LLC)
<p><b>Description:</b> 8/26/21:</p> <ul style="list-style-type: none"> <li>• Final paint is in progress in both buildings.</li> <li>• Concrete is being stained in the Auditorium.</li> <li>• The walkway canopy decking is being installed.</li> <li>• Sod is being delivered today.</li> <li>• The parking area will be paved on Monday.</li> <li>• TAB has been performed on the Auditorium.</li> <li>• Plumbing systems are being flushed in advance of Bac-T testing.</li> <li>• Fencing and landscaping are in progress on the 5-acre site.</li> </ul>			

FIGURE 1-1A: Contractors provide construction updates that enable PW administrators to effectively manage project performance.

Source: Construction Contractor Report.

ACAEC Completion Items Action List			4/11/2022	
Item No.	Description	Status	Due Date	Action
3	Window Treatments	Complete	Complete	Hiles
9	PA System	System is Complete. Owner Training tracking to be scheduled wk of 4/11	11-Apr	JSC
30	Outdoor Ring Water Issue	Complete.		Ajax / Lawn Enforcement
37	Replacement Partition Fabric	Patch complete.	21-Feb	Ajax / Acousti
38	Replacement Thresholds	Complete		Precision
45	Auditorium 'B' Lighting Controls	Complete	14-Feb	B&D / Ajax

FIGURE 1-1B: Contractors provide construction updates that enable PW administrators to effectively manage project performance.

Source: Construction Contractor Report.



Alachua County Agricultural and Equestrian Center  
June 2021  
OWNER'S MONTHLY REPORT

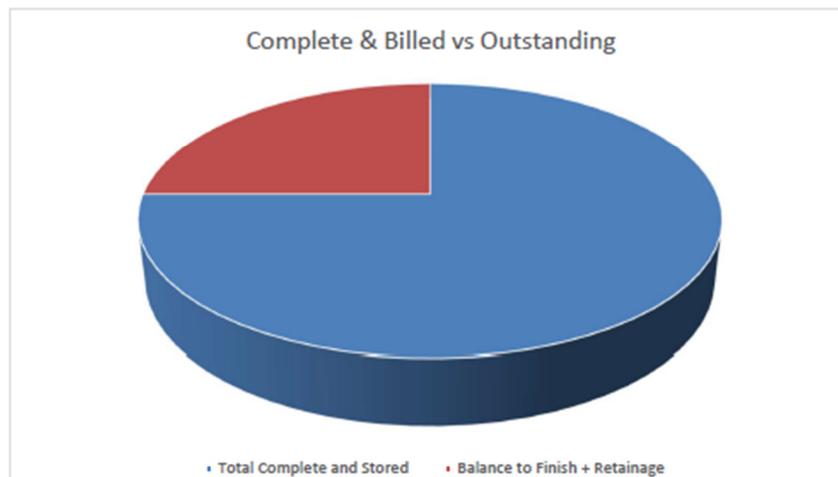
### FINANCIAL NARRATIVE

The Phase 1 GMP was presented and approved by the Alachua County Board of County Commissioners on May 26, 2020 for \$4,748,723.

The Phase 2 GMP was approved on October 27<sup>th</sup>, 2020 for \$8,892,102. The updated project was brought to \$13,640,825.

In June 2021, Change Order No. 2 was issued in the amount of \$343,433.10, bringing  contract value to \$12,538,168.07.

Pay App #13 value is \$1,024,856.66 which has been submitted to the owner and is pending payment. The chart below reflects 75.15% billed.



**FIGURE 1-1C:** Contractors provide project financial information that enables PW administrators to effectively manage project costs.

Source: Construction Contractor Report.

### ENVIRONMENTAL PROTECTION

To address the requirements of all subtasks related to Environmental Protection (EP), the MJ Team conducted a joint interview with individuals in the following positions:

- Environmental Program Supervisor
- Environmental Protection Director
- Senior Planner

We obtained background information on oversight boards that support EP's mission. We also examined program management reports and budget update presentations that EP program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Environmental Protection.



## *Background*

EP is the department within the County responsible for water resources, natural resources, petroleum cleanup and tank compliance, hazardous materials, and waste management. In 2000, the County used bond proceeds to fund an initiative known as the Forever Program (FP). Its purpose is to acquire, improve, and manage environmentally significant lands that protect water resources, wildlife habitats and natural areas suitable for resource-based recreation. In 2008, voters approved a one-half cent surtax to extend funding for the FP.

In 2016, voters approved a one-half cent surtax for what is known as the Wild Spaces Public Places (WSPP) program to further the purposes of the FP. The WSPP surtax is effective for eight years from January 1, 2017, through December 31, 2024. The purpose of the November 2022 referendum is to renew, revise, and extend the WSPP surtax.

Should the November 2022 referendum pass, the Office of Land Conservation and Management (LCM) is the program within EP that will use surtax proceeds to acquire and manage environmentally significant lands for conservation, wildlife habitat, water quality, and recreation.

Two boards support LCM's mission. In July 2000, the Board of County Commissioners (BOCC) established a 12-member Land Conservation Board (LCB) whose members serve 4-year terms. In March 2017, the BOCC established an eight-member WSPP Citizens Oversight Board. The boards have the following purposes:

### *Land Conservation Board*

1. Recommend environmentally significant properties to the BOCC for inclusion on the Alachua County Forever Acquisition List; and
2. Advise the County on land stewardship and other conservation issues.

### *Wild Spaces Public Places Citizens Oversight Board*

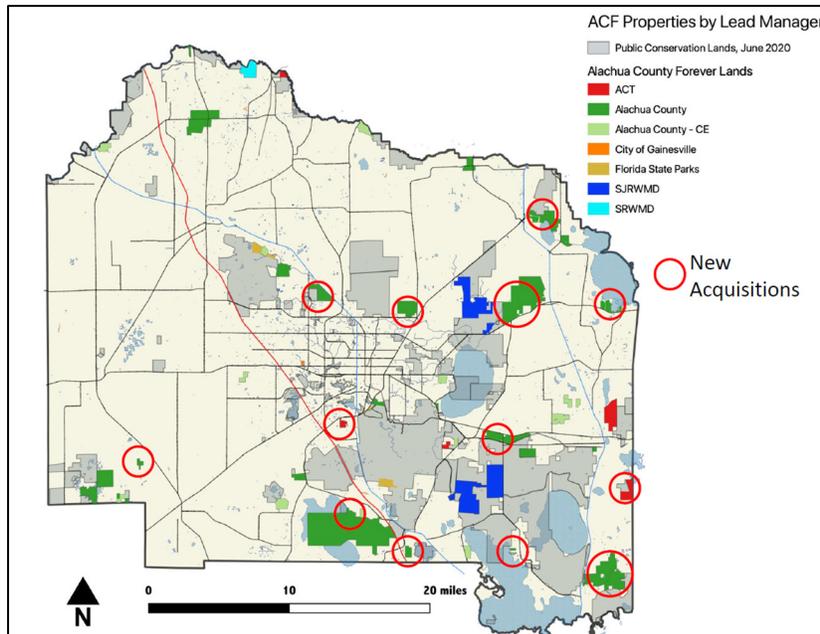
1. Assure citizens and elected officials that funds approved through the referendum are expended only: (1) to acquire and improve environmentally sensitive lands to protect drinking water sources, water quality, and wildlife habitat; and (2) create, improve, and maintain parks and recreational facilities as permitted by Florida Statutes. Three basic responsibilities support the board's overall mission. They are charged to:
  - a. track overall expenditures of the one-half percent sales tax revenues;
  - b. report annually, or as necessary, to the BOCC on expenditure of funds; and
  - c. review expenditures and present their findings to the BOCC and demand repayment with the approval of BOCC if the funds have been misappropriated.

### *Forever Program Report*

LCM program administrators present information to the BOCC about the acquisition, improvement, and management of environmentally significant lands. The MJ Team reviewed

the information in the FP April 2021 BOCC report noting that it is adequate to enable program administrators to monitor program performance and costs. It provides a new lands Forever Program Management Update that presents a description of the property, date acquired, preserve name, acreage, and jurisdiction manager.

In addition, the report provides maps showing the location of acquired properties under the FP as illustrated in **Figure 1-2**. Should the November 2022 referendum pass, LCM will use surtax proceeds to acquire new lands as is being done with the FP.



**FIGURE 1-2:** LCM’s management reports enable program administrators to visualize new land acquisitions.  
Source: Alachua County Forever Program Report-June 2021.

### Budget Update Presentation

LCM program administrators review WSPP financial information such as budgets and land acquisition projections to monitor program performance and costs. During Fiscal Year 2022, EP management presented a document entitled the “2022 Budget Deep Dive” where department administrators provided detailed programmatic and financial information on each division. LCM data included in the document is adequate for LCM program administrators to monitor the performance and cost of the WSPP program. For example, the LCM section includes program, staffing, and financial data; land stewardship statistics; land acquisition data, and an update on LCM’s 3–5-year plan.

**Figure 1-3** provides an example of the information presented in the “2022 Budget Deep Dive” budget presentation on land stewardship.



**FIGURE 1-3:** LCM’s section of the “2022 Budget Deep Dive” presentation provides information that enables management to effectively manage program performance and costs.  
Source: Alachua County Forever Program Report-April 2021.

## PARKS AND OPEN SPACES

To address the requirements of all subtasks related to Parks and Open Spaces (P&OS), the MJ Team conducted a joint interview with the following individuals:

- Assistant County Manager/Chief of Staff
- Parks and Open Spaces Manager

We also examined daily work report sheets and budget performance reports that P&OS program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Parks and Open Spaces.

### *Background*

The surtax ordinance uses the term “recreation” twice. In one instance, the term refers to the land conservation work of LCM. In the other instance, it refers to the type of recreation P&OS provides. The distinction is that P&OS recreation is active meaning it consists of amenities such as swimming pools, playgrounds, baseball fields, and basketball courts. LCM’s properties are neither suited for nor intended to be active recreation facilities but rather passive such as observation decks, park benches, and nature trails.

### *Daily Work Report Sheets*

P&OS staff prepare daily worksheets that enable their manager to monitor program performance. The worksheets reveal what staff have done that day or what they plan to do in the future. The work report provides instructions on how to complete the form and shows employee name, date, materials and equipment used, mileage, start time, end time, total time,



description of work done, comments, lists of tasks that may need to be done at the site, and the employee's signature. The Daily Work Report Sheet is an effective means for staff to report their daily activities and for the P&OS manager to review and monitor their work.

### *Budget Performance Report*

P&OS management uses the Budget Performance Report (BPR) generated from the County's financial management system to monitor program costs. The MJ Team reviewed P&OS's Fiscal Year 2022 BPR through June 30, 2022, noting that it is adequate to monitor program costs. The report shows the following information by department and division.

- Account number
- Description
- Adopted budget
- Budget amendments
- Amended budget
- Current month transactions
- Year-to-date encumbrances
- Year-to-date transactions
- Budget-year-to-date transactions
- Percentage budget used/received
- Prior year total.

**Figure 1-4** presents an excerpt of the BPR for the WSPP one-half cents sales tax fund. It provides information on every account category to enable administrators to manage WSPP financial performance.



Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 021	Wild Spaces PP 1/2 Cent Sales Tx									
<b>EXPENSE</b>										
Department 41 - PW- Parks and Rec										
Division 4126 - Cuscowilla										
Sub-Function 572 - Parks & Recreation										
<i>Operating Expenditures</i>										
<b>31</b>	<b>Professional Services</b>									
31.00	Professional Services Professional Services	18,000.00	.00	18,000.00	1,270.00	6,102.20	9,718.00	2,179.80	88	15,395.00
	<b>31 - Professional Services Totals</b>	<b>\$18,000.00</b>	<b>\$0.00</b>	<b>\$18,000.00</b>	<b>\$1,270.00</b>	<b>\$6,102.20</b>	<b>\$9,718.00</b>	<b>\$2,179.80</b>	<b>88%</b>	<b>\$15,395.00</b>
<b>34</b>	<b>Other Services</b>									
34.00	Other Services Other Contractual Services	12,000.00	76,211.00	88,211.00	.00	12,000.00	.00	76,211.00	14	.00
	<b>34 - Other Services Totals</b>	<b>\$12,000.00</b>	<b>\$76,211.00</b>	<b>\$88,211.00</b>	<b>\$0.00</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$76,211.00</b>	<b>14%</b>	<b>\$0.00</b>
<b>41</b>	<b>Communication Services</b>									
41.30	Communication Services Local/Long Dist And Other	6,800.00	.00	6,800.00	.00	.00	.00	6,800.00	0	.00
41.50	Communication Services Mobile Telephone	2,000.00	.00	2,000.00	78.26	.00	644.15	1,355.85	32	662.70
41.80	Communication Services Internet Usage Fees	5,000.00	.00	5,000.00	36.07	.00	288.64	4,711.36	6	193.44
	<b>41 - Communication Services Totals</b>	<b>\$13,800.00</b>	<b>\$0.00</b>	<b>\$13,800.00</b>	<b>\$114.33</b>	<b>\$0.00</b>	<b>\$932.79</b>	<b>\$12,867.21</b>	<b>7%</b>	<b>\$856.14</b>
<b>42</b>	<b>Freight And Postage Services</b>									
42.00	Freight And Postage Services Freight And Postage Services	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
	<b>42 - Freight And Postage Services Totals</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>43</b>	<b>Utility Services</b>									
43.00	Utility Services Utility Services	22,000.00	15,000.00	37,000.00	320.00	13,308.54	15,821.86	7,869.60	79	13,530.58
	<b>43 - Utility Services Totals</b>	<b>\$22,000.00</b>	<b>\$15,000.00</b>	<b>\$37,000.00</b>	<b>\$320.00</b>	<b>\$13,308.54</b>	<b>\$15,821.86</b>	<b>\$7,869.60</b>	<b>79%</b>	<b>\$13,530.58</b>

**FIGURE 1-4:** P&OS monitors the cost of its programs using the Budget Performance Report, which provides budget and actual costs for P&OS operations.  
Source: Budget Performance Report-Fiscal Year 2022 through June 30, 2022.

### COMMUNITY SUPPORT SERVICES

To address the requirements of all subtasks related to Community Support Services (CSS), the MJ Team conducted a joint interview with the following individuals:

- Director, Community Support Services
- Housing Director

We obtained background information on the nature of CSS’ operations. We also examined State Housing Initiative Partnership (SHIP) grant provider reports, contractor requests for payment, and SHIP grant financial reports that CSS program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Community Support Services.

#### Background

CSS provides health and human services to County residents and plays a role in community revitalization, as well as poverty reduction. The department provides the following services:

- engages in suicide and crisis intervention;
- assists veterans and their dependents;



- responds to sexual assault and other crime victims; and
- provides affordable housing.

The County contracts with organizations to manage an apartment complex and case managers provide supportive services to residents based on their individual needs. Should the November 2022 referendum pass, surtax funds will be used primarily to support CSS' housing programs and initiatives.

CSS participates in the SHIP program. This program provides funding to local governments to preserve affordable housing and to serve low- and moderate-income families. The program offers eligible first-time homebuyers with down payments and closing costs as well as home repair assistance.

### *SHIP Provider Reports*

CSS staff receive and review monthly reports from contracted housing providers. The MJ Team reviewed an example of a package of information that CSS program administrators use to manage the contractors. The financial report shows expenditure categories and provides the program budget, actual expenditures for the period, cumulative expenditures to date, and the available budget balance. Contractors must certify that the information is correct and was spent for authorized purposes. The financial reports are adequate for CSS program administrators to monitor contractor financial performance against their approved budget.

Contracted housing providers also submit status reports for CCS program administrators to review. The status reports outline the services provided to applicants who received services during the period. It shows the applicant's name, address, repairs, status, and SHIP expenditures to date.

### *Contractor Requests for Payment*

Construction contractors perform home repair services for CSS' program participants (clients). CSS program administrators regularly review contractor requests for payment for the repair services that contractors provide. The review and certification of the contractor request for payment packet enables CSS program administrators to effectively manage program costs. The MJ Team reviewed an example of a contractor request for payment noting that it is adequate to enable program administrators to track repair costs at a granular level. The payment request package includes the following information:

- Name, address, and type of work completed for the client
- Contractor name, vendor number, and amount requested
- Project number
- Accounting codes
- Purchase order number and date
- BOCC resolution date



- Project manager certification of contractor’s draw request
- Payment supporting documentation

**SHIP Financial Reports**

To monitor costs, CSS program administrators regularly review financial reports that provide revenue and expenditure information. The MJ Team reviewed a spreadsheet entitled *SHIP Distribution Summary* that shows the program fiscal year, fund number category of revenue and expenditure, prior year totals, and current year totals by month. The report also is the source of financial information for the annual state report. CSS must file an annual report with the Florida Housing Finance Corporation (FHFC), the state agency that administers the SHIP program. The annual state report provides details on program accomplishments and activities throughout the year.

The MJ Team also reviewed the SHIP budget report that program administrators use to monitor SHIP revenues and expenditures. The report provides fiscal year, program number and description, account codes and descriptions, budgeted and actual expenditures, encumbrances, and remaining budget. The budget report enables program administrators to effectively monitor program costs. **Figure 1-5** provides an excerpt from the revenue section of a sample budget-to-actual report. The report provides information that program administrators use to stay abreast of the financial status of SHIP program revenues and expenditures.

Organization Set.Level 1	242 Local Housing Assistance - SHIP
Base And Detail Account Code	All
Process Status	Posted

Row Labels	Data Amended Budget - Reporting	Actual Amount - Reporting	Encumbrances	Remaining Budget w/ Encum
<b>Fiscal Calendar 2020</b>				
-	0.00	1,739.84	0.00	(1,739.84)
-	0.00	1,739.84	0.00	(1,739.84)
<b>Revenue</b>				
242.29.2975.361.1410	0.00	1,739.84	0.00	(1,739.84)
<b>Revenue Total</b>	<b>0.00</b>	<b>1,739.84</b>	<b>0.00</b>	<b>(1,739.84)</b>
<b>Fiscal Calendar 2020 Total</b>				
	0.00	1,739.84	0.00	(1,739.84)
<b>Fiscal Calendar 2021</b>				
-	974,824.00	54,805.29	0.00	920,018.71
-	974,824.00	54,805.29	0.00	920,018.71
<b>Revenue</b>				
242.29.2975.334.5000	485,672.00	0.00	0.00	485,672.00
242.29.2975.361.1410	0.00	1,637.29	0.00	(1,637.29)
242.29.2975.369.9000	0.00	11,968.00	0.00	(11,968.00)
242.29.2975.369.9006	0.00	41,200.00	0.00	(41,200.00)
242.29.2975.389.9100	1,740.00	0.00	0.00	1,740.00
<b>Revenue Total</b>	<b>487,412.00</b>	<b>54,805.29</b>	<b>0.00</b>	<b>432,606.71</b>

**FIGURE 1-5:** CSS program administrators use the Budget Report to stay abreast of the financial status of SHIP program revenues and expenditures.

Source: Fiscal Year 2020-2022 Budget-to-Actual SHIP Report.



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

## OVERALL CONCLUSION

Subtask 1.2 is met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.

## ANALYSIS

### PUBLIC WORKS

To address the requirements of this subtask as it relates to Public Works, the MJ Team conducted the interviews referred to in Subtask 1.1. We also examined pavement management reports and Florida Department of Transportation (FDOT) bridge assessments representing evidence that PW's operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for Public Works.

#### *2021 Pavement Management Report*

The pavement condition index (PCI) is a numerical index between 0 and 100 that is used to assess the general condition of road pavement. Many municipalities use the PCI to measure the condition of their road infrastructure. Originally developed by the Army Corps of Engineers to rate the condition of airfield pavement, the PCI was later modified by the American Society for Testing and Material (ASTM), which is an international standards organization that develops technical standards for a wide range of materials, products, systems, and services.

Alachua County engaged an engineering consulting firm that provides strategic infrastructure and transportation asset management services to perform a pavement management study of County road conditions. The consultant's report, dated July 2021, references the use of highly sophisticated techniques based on Federal Highway Administration (FHWA) methodologies to assess approximately 690.3 centerline miles of County roads. Centerline miles measure the length of a road or highway regardless of how many lanes it has. The analysis will allow the County to determine the greatest amount of benefit based on available resources or conversely determine the minimum level of funding required over time to meet road condition goals.

To provide an indicator of the general condition of the County's road system, the consultant calculated the weighted-average PCI for the County's roadway network. **Figure 1-6** provides road condition categories by PCI rating that is used to assess road pavement conditions.

Good	100	85
Satisfactory	85	70
Fair	70	55
Poor	55	40
Very Poor	40	25
Serious	25	10
Failed	10	0

**FIGURE 1-6:** The pavement condition index (PCI) enables PW program administrators to rate pavement conditions. Source: Internet search for Industry standard PCI rating chart.

**Figure 1-7** summarizes the results of the consultant’s assessment and demonstrates that PW evaluates road conditions using performance information and other reasonable criteria. In the graphic, CL stands for centerline.

Element	Total
1. Length (CL Miles)	690.28
2. Lane Miles	1,422.90
3. Pavement Square Yards	9,814,657
4. PCI	60
5. Net Worth/Asset Value (\$)	\$1,531,086,474
8. Asset Value for Current Condition (\$) *	\$920,338,804
9. % Network in Good (PCI ≥ 80) Condition	25.3%
10. % Network in Poor (PCI < 60) Condition	43.9%

**FIGURE 1-7:** The engineering consulting firm’s report summarized the results of the pavement condition assessment. Source: Alachua County 2021 Pavement Management Report.



### *Florida Department of Transportation Bridge Assessment*

Every two years, FDOT inspects all bridges in Florida that are on the National Bridge Inventory (NBI). The NBI is a database, compiled by the FHWA, with information on all bridges and tunnels in the United States. Accordingly, every bridge in Alachua County that is on the NBI is inspected every two years. FDOT performed Alachua's most recent bridge inspection in 2022.

FDOT is responsible for inspecting and rating most of the bridges in Florida. County governments are the next largest group responsible for bridge maintenance. FDOT hires consulting engineers to inspect and rate county bridges, while the responsibility for maintaining the bridges remains with the County government. FDOT uses the following terminology and ratings to define a bridge's condition.

**Structurally Deficient** – bridge should undergo a series of repairs or replacement within the next six years. FDOT's policy is to repair or replace all the structurally deficient state-owned bridges during that time. FDOT recommends that local governments follow the same schedule for their structurally deficient bridges. According to FDOT's 2022 Quarterly Report, one Alachua County bridge was structurally deficient.

**Functionally Obsolete** – bridge does not meet current road design standards. For example, some bridges are "functionally obsolete" because they were built at a time when lane widths were narrower than the current standard. According to FDOT's 2022 Quarterly Report, 14 Alachua County bridges were functionally obsolete.

**Sufficiency Rating** – used to help determine whether a bridge that is structurally deficient or functionally obsolete should be repaired or just replaced. A rating of 100 represents a perfect bridge (entirely sufficient for its current use). A rating of 0 percent is the worst possible bridge (entirely insufficient for its current use). The sufficiency ratings for bridges are part of a formula used by the FHWA when it allocates federal funds to the states for bridge replacement.

**Health Index** – measures the overall condition of a bridge. The health index typically includes 10 to 12 different elements that FDOT evaluates. A lower health index means that more work would be required to improve the bridge to an ideal condition. A health index below 85 generally indicates that some repairs are needed, although it doesn't mean the bridge is unsafe. A low health index may also indicate that it would be more economical to replace the bridge than to repair it.

FDOT maintains bridge information for all Florida counties on its website. **Figures 1-8a** through **1-8d** provide an overview of Alachua County's bridges from FDOT's Second Quarter 2022 report and demonstrates that the County's bridges are evaluated periodically. The tables show that half of Alachua County's bridges are more than 40 years old. FDOT inspected 91 percent of Alachua County's bridges in 2021 and assigned a high sufficiency rating to 85 percent of the County's bridges. FDOT also assigned a high health index rating to 91 percent of the County's NBI bridges.



Alachua County Bridge Age		
Range	Number	Percent
0-10 Years	2	6%
11-20 Years	0	0%
21-30 Years	3	9%
31-40 Years	12	35%
41-50 Years	1	3%
>50 Years	16	47%
<b>Total</b>	<b>34</b>	<b>100%</b>

**FIGURE 1-8A:** Half of Alachua County’s bridges are more than 40 years old.  
Source: Florida Bridge Information-2022 2<sup>nd</sup> Quarter Report.

FDOT Inspections of Alachua County Bridges		
Year	Number	Percent
2020	1	3%
2021	31	91%
2022	2	6%
<b>Total</b>	<b>34</b>	<b>100%</b>

**FIGURE 1-8B:** FDOT inspected 91 percent of Alachua County’s bridges in 2021.  
Source: Florida Bridge Information-2022 2<sup>nd</sup> Quarter Report.

Alachua County Bridges Sufficiency Rating		
Rating	Number	Percent
0-25	0	0%
25.1-50	0	0%
50.1-75	5	15%
>75	29	85%
<b>Total</b>	<b>34</b>	<b>100%</b>

**FIGURE 1-8C:** FDOT assigned a high sufficiency rating to 85 percent of Alachua County’s bridges.  
Source: Florida Bridge Information-2022 2<sup>nd</sup> Quarter Report.

Alachua County Bridges Health Index		
Rating	Number	Percent
0-25	0	0%
25.1-50	3	9%
50.1-75	17	50%
>75	14	41%
<b>Total</b>	<b>34</b>	<b>100%</b>

**FIGURE 1-8D:** FDOT assigned a high health index rating to 91 percent of Alachua County’s bridges.  
Source: Florida Bridge Information-2022 2<sup>nd</sup> Quarter Report.



### *Local Agency Program Certification*

FDOT is responsible for administering the Local Agency Program (LAP) in Florida on behalf of the FHWA. LAP provides counties and other eligible jurisdictions with federal funds develop, design, and construct transportation facilities. To be eligible for LAP funding, counties must be LAP-certified with FDOT to demonstrate that the County meets program requirements. Through the LAP, counties are essentially certifying that if a project is funded through LAP, it will abide by LAP procedures and requirements. Certification and recertification demonstrate that the local agency is committed to complying with requirements of the Federal-Aid Highway Program (FAHP).

Alachua County is certified to deliver LAP projects. FDOT certified Alachua County through a risk-based assessment and performance measures. The County had to complete an extensive questionnaire for the projects it wished to finance through the LAP. The following sections of the LAP certification questionnaire demonstrate that PW is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost:

- Risk Assessment
- Project Selection
- Responsible Charge
- Grant Application Process (GAP) Administrator
- Agency Staffing
- Agency Staff Augmentation
- Project Development
- Procurement
  - General
  - Continuing Service Contracts
  - Professional Services
  - Construction
- Planning
- Plans Specifications and Estimates
- Construction
- Construction Administration
  - Project Inspection
  - Contract Compliance with FHWA 1273
- Invoicing
- Certification Status



To verify PW's LAP certification, the MJ Team reviewed an email from FDOT dated June 30, 2022, stating: "As of today, the LAP Certification status for Alachua County is green (good)." The certification is good for three years; the County will seek recertification in Fiscal Year 2024-2025.

## **ENVIRONMENTAL PROTECTION**

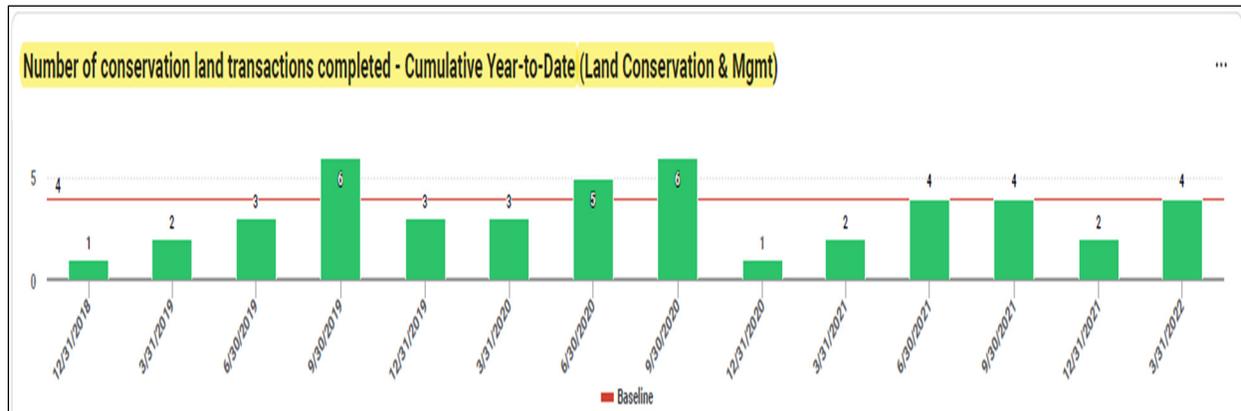
To address the requirements of this subtask as it relates to Environmental Protection, the MJ Team conducted the interviews referred to in Subtask 1.1. We also examined performance measure reports demonstrating that EP operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for EP.

Each department reports its data into the County's performance measurement system each quarter. The performance measurement system generates reports, and the annual budget document contains performance measures for each department.

The MJ Team reviewed LCM's performance measurement reports showing metric trends from June 30, 2018, through March 31, 2022. During interviews, the MJ Team learned that LCM program administrators track the metrics against targets and discuss results each quarter and annually during the budget process. The following are performance measures LCM tracks and uses to manage program operations.

- Percent of conservation lands protected through Alachua County's Forever Program from non-County sources/funds
- Average Site Assessment Score for conservation lands acquired through the Alachua County Forever program - out of a possible score of 10.0
- Number of conservation land transactions completed
- Percent of acquired conservation lands managed by partners
- Percent of prescribed fire targets met
- Percent of suitable preserves with public access within three years of acquisition
- Percent of conservation lands monitored and treated for invasive plants
- Percent of Annual Work Plan completed

**Figure 1-9** presents an example of one of the metrics and demonstrates how actual performance is tracked against the red line above the bars, which is the baseline target. This measure, which is tracked as a 'Cumulative Year-to-Date' measure shows that EP met or exceeded this performance measure by the end of the fiscal year for 3 of 3 fiscal years between December 2018 and September 2021.



**FIGURE 1-9:** LCM program administrators use performance measures to evaluate program performance and costs. Source: County Performance Management System Report.

### PARKS AND OPEN SPACES

To address the requirements of this subtask as it relates to P&OS, the MJ Team conducted the interviews referred to in Subtask 1.1. We also examined the parks and open spaces manager’s playground safety certifications and safety inspection checklists demonstrating that P&OS is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for Parks and Open Spaces.

The National Recreation and Park Association (NRPA) is a not-for-profit organization “dedicated to building strong, vibrant and resilient communities through the power of parks and recreation.” NRPA supports the field of parks and recreation through professional development, advocacy, grants and programs, research, and publications. For example, to promote professional development, NRPA offers a certification in playground safety inspection.

The County’s parks and open spaces manager received certification as a playground safety inspector in December 2020. As a certified playground inspector, the manager is qualified to inspect playgrounds for safety issues and to ensure inspected playgrounds meet national industry standards developed by ASTM and CPSC.

The MJ Team examined the parks and open spaces manager’s certificate noting that it is current. We also examined playground safety inspection checklists the manager uses to perform safety evaluations. The checklists provide the playground name and the name, date, start and finish times for both the inspector and the repairer. It also includes signature and date lines for the supervisor and inspector. It also shows inspected items such as vandalism damage, graffiti, loose or missing hardware, sharp edges, foreign material, and so on. It also has the following evaluation codes:

- 1. Okay
- 2. Needs maintenance
- 3. Request for repair
- O- Supervisor notified, and work order written
- X- Corrective action completed



The MJ Team examined evidence of a case where a playground component was removed after the manager’s safety inspection and evaluation found issues. In an email the manager wrote:

*“I reviewed the pay [sic] unit at Grove Park after staff voiced concerns about its safety. After my review we determined it to be unsafe and due to the age, it was removed completely from the park. There is still a tire swing in good working order. Hopefully we will have some savings from other projects this year to replace the small unit there since it wasn’t planned for initially....”*

### **COMMUNITY SUPPORT SERVICES**

To address the requirements of this subtask as it relates to CSS, the MJ Team conducted the interviews referred to in Subtask 1.1. We also examined a homeless evaluation CSS prepared to obtain a grant to provide shelter and services to the homeless. The evaluation is evidence that CSS conducts periodic evaluations using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for Community Support Services.

CSS performed an evaluation of the impact of COVID-19 on homelessness. CSS included the evaluation in a proposal to the Florida Department of Economic Opportunity (DOE) for Community Development Block Grant (CDBG) funding provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. The evaluation used information provided by the Centers for Disease Control and Prevention (CDC) such as the fact that homeless individuals are at a higher risk of COVID-19 infection because of the difficulties in following CDC recommendations. These recommendations include avoidance of crowded settings, sanitation, and frequent hand washing. CSS also relied on information from the National Alliance to End Homelessness, which recommended purchasing hotels or other properties to expand the supply of non-congregate shelters, affordable rental housing, and/or supportive housing.

In addition, CSS’ evaluation cited statistics from a study conducted by the United Way of North Central Florida through its Homeless Continuums of Care (HCC) program. The HCC study took a count of sheltered and unsheltered people as of a point in time (PIT) from 2007 through 2020. The 2020 PIT was January 1, 2020. CSS’ evaluation cited the 2020 PIT study indicating that there were 439 unsheltered homeless individuals in Alachua County as of January 1, 2020, of which 287 indicated that they had disabling conditions.

As a result of the homelessness evaluation and the success of the CDBG proposal, on June 21, 2022, the governor’s office announced an award to Alachua County of approximately \$4 million out of a total of approximately \$28.4 million earmarked for 23 Florida communities. CSS will use the funds to renovate a motel purchased in February 2021 and to convert the property into housing units for the homeless. The grant is effective March 1, 2022. CSS is awaiting receipt of the contract from DEO, which must then be approved by the BOCC before any renovation expenditures can be made.



**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.**

## OVERALL CONCLUSION

Subtasks 1.3 and 1.4 are assessed together in this section because they are so closely related. These subtasks are met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.

## ANALYSIS

### PUBLIC WORKS

To address the requirements of these subtasks as they relate to Public Works, the MJ Team conducted the interview referred to in Subtask 1.1. We also examined recommendations in pavement management and bridge assessment reports, which provided evidence that PW administrators have taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, and audits. Therefore, these subtasks for Public Works are met.

#### *Pavement Management Report Recommendations*

As discussed in Subtask 1.2, the County engaged an engineering consulting firm to perform a pavement management study of County road conditions. The consultant’s report, dated July 2021, contains the following statement and recommendations:

- *“The network is in poor condition today and is projected to continue to deteriorate substantially in the coming years at the current low funding levels and using the current project delivery approach of waiting until the pavements fail prior to reacting.*
- *Starting in 2027, increase current yearly pavement budget to approximately \$31.5M/year to maintain the network condition through 2040.*
- *Or, starting in 2023, increase current yearly pavement budget to approximately \$15M/year to maintain the network condition through 2030 with lesser deterioration through 2040.*
- *Implement a “mix of fixes” approach, including preserving good roads as long as possible in order to manage the network, repairing the network at all condition levels instead of waiting until they reach end of life to reconstruct. This approach has proven less costly in the long run while improving overall level of service for the public.*



- *The County should consider expanding its pavement preservation treatment toolbox to include additional thin lift treatments such as a single application Microsurfacing or ultra-thin asphalt overlays in order to maximize its yearly roadway funding.*
- *Look to develop a pavement program fund that separates ancillary assets from the cost of the pavement project. Currently the County’s pavement purchasing power is limited by the amount of ancillary project work that goes into improving the pavement network condition.”*
- *Continue to conduct a PCS (pavement condition survey) every 3 years; this interval is recommended by FHWA and is a nationally accepted practice.*
- *The County should consider the use of rejuvenators to prolong the life of its asphalt pavement network.*

On September 14, 2021, the pavement consultant presented its report to the BOCC. The presentation includes the following recommendation from County staff.

*“With the goal of maintaining approximately 30% of the County Network Roadways in Good Condition (Pavement Condition Index of at least 80%), staff recommends annual investment of \$15,000,000 starting Fiscal Year 2023 and increasing by at least 4% annually towards Pavement Management Projects (Preservation, Rehabilitation).”*

The MJ Team reviewed the board item noting that the BOCC agreed to include \$15,000,000 in the Fiscal Year 2023 budget for roads. This action demonstrates that program administrators took reasonable and timely actions to address road condition deficiencies highlighted in the pavement consultant’s July 2021 report.

### ***Public Works Bridge Report Responses***

As discussed in Subtask 1.2, FDOT inspects and assesses every bridge in the County every two years. The most recent Alachua County bridge inspections occurred in March 2022. The MJ Team examined plans of action for two of the bridges. The County’s remedial actions are underway since the inspections are so recent. Therefore, the MJ Team examined the County’s response to FDOT’s 2020 bridge inspections and noted that the County took timely action to address deficiencies identified by FDOT.

**Figure 1-10** provides an example for one bridge and clearly demonstrates that program administrators took reasonable and timely actions to address bridge deficiencies. The work involved cleaning and sealing joints and cracks, which is reasonable given that cracks are evident in the picture. The work was completed timely based on the fact that the work was completed in 2020, the same year the deficiencies were noted.

### Completed Work

CR 1493 – Santa Fe River: Bridge 260032

**Description:**

Public Works Road and Bridge Staff have worked to complete the recommendations provided by the FDOT bridge inspection report. These include:

- Clean and seal the deck joints and cracks
- Install object markers
- Repair approach slab undermining
- Repair bank erosion and scour holes
- Repair guardrail

The work was completed 12/23/20.



Joint and crack sealing: before and after

**FIGURE 1-10:** Program administrators took timely action to address bridge deficiencies identified by FDOT in its 2020 assessment of Alachua County bridges.

Source: Alachua County Public Works 2020 Bridges Report.

## ENVIRONMENTAL PROTECTION

LCM does not have any internal or external reports with findings and recommendations. Internal reports include those produced by internal auditors and evaluators resulting from audits, reviews, and assessments of the program. External reports include those produced by external evaluators such as grantors and regulatory bodies resulting from audits, reviews, and assessments of the program. Both internal and external reports include findings and recommendations for improvement to which management should respond.

To assess Subtasks 1.3 and 1.4, the MJ Team conducted the interview referred to in Subtask 1.1, reviewed program background information, and recommended that LCM commission an assessment of environmentally significant land acquisition policies and procedures. Therefore, both of these subtasks for Environmental Protection are partially met.

### Background

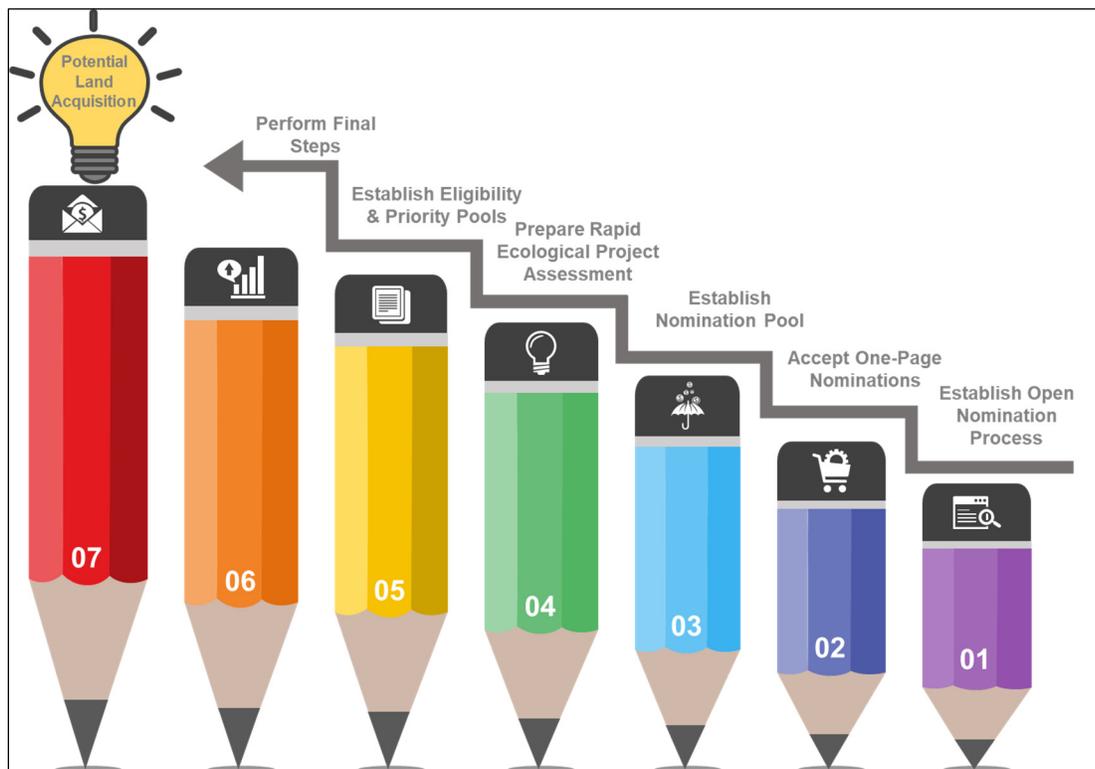
The County’s success in protecting local natural resources will continue to depend upon establishing and maintaining stewardship partners. Citizens; municipalities; regional, state, and federal governments; schools; businesses; and nongovernmental organizations all play important environmental protection roles in Alachua County.

The EP program is somewhat unique in that nominations for land acquisitions arise from the general public and are vetted by the LCB and the BOCC prior to the commencement of negotiations. All acquisitions require the participation of a willing property owner. The County does not use its eminent domain or condemnation powers to acquire property under the program because it is a voluntary preservation effort and does not force the sale of property.

If at any time the owner of a parcel wishes to have their property removed from consideration, this request will be honored. If significant numbers of owners of keystone parcels wish to have their properties removed from consideration, the LCB may make a recommendation to the BOCC whether the entire project should be withdrawn from consideration. A parcel may be resubmitted for consideration at the request of the property owner at any time.

The uniqueness of the program is underscored by intricately detailed land acquisition processes and procedures. Compliance with these procedures has never been tested by an independent source outside of LCM or its oversight boards. Accordingly, LCM should consider engaging an independent consultant to review LCM’s compliance with its own environmentally significant land policies and procedures and make recommendations to strengthen the program.

Sections 4 and 5 of Resolution 18-101 (amended by Resolution 22-66), provides land acquisition criteria subject to evaluation. **Figure 1-11** provides a very high-level overview of steps in the land acquisition process.



**FIGURE 1-11:** Procedures for the acquisition of environmentally significant lands are candidates for audit to ensure compliance with BOCC resolutions and objectives.

Source: Resolution 18-101 (amended by Resolution 22-66).



**RECOMMENDATION 1.1: Commission a compliance audit of environmentally significant land policies and procedures to ensure compliance with BOCC resolutions and goals and objectives for the program.**

### PARKS AND OPEN SPACES

To address the requirements of these subtasks as they relate to Parks and Open Spaces, the MJ Team conducted the interview referred to in Subtask 1.1. We also examined a risk assessment audit as evidence that PW administrators have taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, and audits. Therefore, these subtasks for Parks and Open Spaces are met.

In December 2020, the BOCC requested a joint audit be completed by the Risk Management (RM) and P&OS divisions. The coordinated safety and risk assessment was in response to several adverse liability claims in addition to the need to compile a list of potential liability issues, maintenance/repair priorities, and facility upgrade opportunities.

To accomplish this task, the county safety officer, liability claims adjuster, and parks and open spaces manager: 1) prepared inspection criteria; 2) developed a 60-day audit schedule; and 3) conducted on-site inspections as a team. Each inspection, which encompassed the entirety of the selected parks, was based upon safety recommendations from the U.S. Department of Labor (DOL), Occupational Safety and Health Administration, U.S. Consumer Product Safety Commission, U.S. Department of the Interior, National Park Service, and the Florida Department of Environmental Protection, Division of Recreation and Parks (DEP-RP). The County's 22 primary public parks were then prioritized and evaluated according to historical use and daily volume data. The inspection team established priority based on whether the park usage was high, moderate, or low use.

At each site, the inspection team gave priority to hazard identification and mitigation. Additional consideration was made for issues related to Americans with Disabilities Act of 1990 (ADA) compliance, the condition and placement of playground equipment, availability of lighting, proper signage, maintenance of parking lots and walkways, and condition/availability of fire extinguisher(s) - among other issues.

For potential hazards, discrepancies, and maintenance/repair issues - the inspection team noted and compiled a list for each respective location. The inspection team color coded observed issues as follows:



- CRITICAL** – Requires immediate attention. Extremely high risk of personal injury or damage to property or loss of resources.
- HIGH** – Important regulatory requirements or other critical operating prerequisites.
- MEDIUM** – Referred to Parks and Open Spaces leadership (and appropriate 'Assistant County Manager) for budgetary consideration.
- ROUTINE** – Referred to the Parks and Open Spaces maintenance staff to be addressed during typical service and equipment replacement cycles.

In the April 2021 final report, the Joint Audit Team noted 173 findings consisting of 26 critical, 58 high, 46 medium, and 43 routine items. The auditors concluded:

*“With tens of thousands of visitors to the various Alachua County Parks and Open Spaces properties annually, the importance of providing safe and properly maintained facilities cannot be overstated... to ensure continuous improvement and attention to detail -joint compliance inspections may be necessary. .... several safety issues require immediate attention and represent potentially dangerous circumstances to the public and/or County employees.... If the County is to avoid injury, illness, or other mishaps due to inaction, recommended corrective action must occur in a timely manner.”*

**Figure 1-12** provides the audit report’s requirements for corrective action and P&OS’ response to the MJ Team’s inquiries about its corrective actions. P&OS’ manager indicated to the MJ Team that P&OS took action or had already had processes in place to address corrective actions outlined in the Joint Audit Report. The auditors noted in their report that *“several of the more important issues (i.e., dock repairs) have been addressed by either Parks and Open Spaces personnel or 3rd party contractors hired by the County.”*

Corrective Actions Required- Joint Audit Report	P&OS’ Response to the MJ Team’s Inquiries About Corrective Actions Taken
<i>All found discrepancies must have an "anticipated correction date" coordinated through Parks and the appropriate repair department (i.e., Facilities, Road and Bridge, Sign Shop, etc.)</i>	“These practices have always been done when addressing discrepancies. There aren’t any official forms just emails or verbal conversations. Just received new form today. We have addressed many of the listed issues already using park staff.”
<i>Damage discovered to county property must generate a 1st report loss to Risk Management within 24 hours.</i>	“This is county policy and standard practice.”
<i>Three or more complaints received on a single property (or portion thereof) within 10 days must generate an out of cycle inspection of that property.</i>	“New standard and has not been needed to this point... Risk management added this into the inspection form and it isn’t a standard county policy.”
<i>All reasonable effort should be made to conduct inspections during varied times/ weather conditions.</i>	“Staff check parks after bad weather to evaluate any need [sic] actions. Supervisor inspects all parks every few weeks and adds needed actions to work assignments.”
<i>When practicable, photos of noted deficiencies should be included with any inspection report.</i>	“Staff provide photos of any issues they find while in the parks.”
<i>Follow-up on corrective action for discrepancies should occur in 30 / 60 / 90-day intervals until work is complete.</i>	“We are not using the form. We have addressed many of the issues with park staff. We just hired a Capital Project



Corrective Actions Required- Joint Audit Report	P&OS' Response to the MJ Team's Inquiries About Corrective Actions Taken
	Coordinator using American Rescue Funds to manage the bigger discrepancies."
<i>All inspection reports must be signed by the inspector conducting the inspection.</i>	"Once the new inspection form is implemented it will be signed.... We received the final form today."
<i>Playgrounds should be inspected separately utilizing the appropriate CPSC or ASTM Standards.</i>	"These are done weekly."

**FIGURE 1-12:** Parks and Open Spaces Corrective Action Responses.  
Source: Joint Audit Report dated April 30, 2021. P&OS manager's 7/22/2022, email outlining correction actions taken.

To address the deficiencies noted in the report, in November 2021, the BOCC approved \$1 million in funding to address the items identified in the joint audit report. In addition, in January 2022, the BOCC approved a new position to oversee the completion of the corrective action projects. The MJ Team examined the board items evidencing these actions and reviewed evidence that the new position was posted in January 2022, and filled July 2022.

### COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask as it relates to CSS, the MJ Team conducted the interviews referred to in Subtask 1.1. We examined a SHIP grant monitoring review report and CSS management responses noting that CSS took reasonable and timely actions to address deficiencies identified in the monitoring report. Therefore, these subtasks are met for Community Support Services.

#### State Housing Initiatives Partnership Program Compliance Monitoring Review

As discussed in Subtask 1.1, CSS participates in the SHIP program. Local governments that receive SHIP funds are subject to periodic monitoring. The Florida Housing Finance Corporation performed a monitoring review of CSS' SHIP grant in October 2019. The program monitors reviewed requested information such as a sample of client files, a SHIP questionnaire, CSS' Local Housing Assistance Plan, general ledger information, notice of grant award, subrecipient agreement, sponsor/developer funding agreements, and information for selected rental properties.

SHIP program monitors issued their report in February 2020. Their recommendations are presented in **Figure 1-13** along with CSS' responses, which were required within 30 days of receiving the report. Some of the information is abridged due to the length in the report. The SHIP report resulted in recommendations to which CSS management responded.

SHIP Report Recommendation	CSS Management's Response
<i>1. The local government (LG) should ensure that SHIP-assisted rental properties are monitored in accordance with provisions found in</i>	Alachua County concurs.... Effective immediately, Alachua County will ensure compliance and monitor in accordance with provisions found in both Florida Statutes and Florida Administrative Code. Alachua County will monitor Sunshine Inn Affordable Housing



SHIP Report Recommendation	CSS Management's Response
<p><i>both Florida Statute and Florida Administrative Code.</i></p>	<p>Advisory Committee (AHAC) and Arc of Alachua County (ARC), annually.... Alachua County will include standard audit language in all contracts of Sub Recipients.</p> <p><b>The MJ Team's Validation Procedure:</b> ARC is a 501(c)(3) non-profit service organization that provides advocacy, support, and services for the developmentally disabled and their families. The MJ Team examined evidence of a monitoring visit to an ARC location to verify the installation of generators purchased with SHIP funds. We also examined a standard home repair program provider agreement under the SHIP program noting standard audit language in Section 11, which is a right-to-audit clause.</p>
<p>2. <i>The LG should ensure all notices of funding availability are published in accordance with provisions found in Florida Administrative Code.</i></p>	<p>a) Alachua County concurs that the Notice of Funding Award (NOFA) did not reference the Eviction Prevention Program. Effective immediately, Alachua County will ensure compliance and list all strategies where funds are to be expended.</p> <p>b) Alachua County concurs that the Down Payment Assistance and the Rental Deposit Program did not include ending dates as listed. Effective immediately, Alachua County will ensure compliance and include the application beginning and ending date for all strategies.</p> <p><b>The MJ Team's Validation Procedure:</b> Examined Notice of Funding Availability dated January 29, 2021, noting that if listed the strategies where funds are to be expended and included the application beginning and ending date.</p>
<p>3. <i>The LG should ensure its AHAC meeting to discuss and vote on proposed changes to local affordable housing incentive strategies is noticed to the public, and the report made available to the public for review and comment, in accordance with provisions found in Florida Statute.</i></p>	<p>Alachua County concurs.... Alachua County acknowledges that the public notice for the public hearing at which the AHAC adopted its IRR did not contain all of the information required by, nor was it published in accordance with, §420.9076(5), <i>Florida Statutes</i>.... Effective immediately, Alachua County will ensure compliance with §420.9076(5), <i>Florida Statutes</i>, by including in the public notice the time, date, and place of the public hearing at which the AHAC will adopt its evaluation and final local housing incentive strategies recommendations along with a short and concise summary of the evaluation and local housing incentive strategies recommendations...</p> <p><b>Team MJ Validation Procedure:</b> Examined AHAC meeting notice dated October 14, 2021, noting that it contained the time, date, place, and subject matter to be discussed. It also included a Zoom meeting link for anyone wishing to participate virtually.</p>
<p>4. <i>The LG should ensure the cash value of assets is calculated correctly.</i></p>	<p>Alachua County concurs with the recommendation and will ensure accuracy of all work by requiring a double-checking system to ensure that the cash value of assets is calculated correctly and by implementing a second level review by the supervisor.</p> <p><b>The MJ Team's Validation Procedure:</b> Reviewed Resident Income Certification form noting signature and date of the CSS housing director.</p>
<p>5. <i>The LG should ensure: 1) all sources of income are verified with appropriate documentation that represents current income</i></p>	<p>Alachua County concurs with the recommendation and will ensure accuracy of all work by requiring a double-checking system to ensure that the cash value of assets is calculated correctly and by implementing a second level review by the supervisor. Alachua</p>



SHIP Report Recommendation	CSS Management’s Response
<p><i>information, and; 2) that all sources of income are included in the calculation of annual household income (unless specifically excluded). Income exclusions should be documented in the file.</i></p>	<p>County will ensure that income documentation is current by validating the dates in regard to the 120 days rule, third party verifications, all banking accounts, interests, assets, and household size. Alachua County will document all income exclusions.</p> <p><b>The MJ Team’s Validation Procedure:</b> Reviewed Resident Income Certification form noting signature and date of the CSS housing director.</p>
<p><b>6. The LG must ensure that funds are expended only for eligible activities. The LG should contact FHFC program staff to determine an appropriate corrective active and should include in its report response the corrective action taken to address this issue.</b></p>	<p>Alachua County has complied with the recommendation and sought the guidance of the FHFC. The FHFC advised the LG to amend the LHAP State Fiscal Year 2014-2017 to include the Demolition and Reconstruction Strategy. Alachua County has already taken the recommended corrective action by amending the LHAP State Fiscal Year 2014-2017 as directed. On February 11, 2020, the Alachua County Board of County Commissioners adopted the amended LHAP.</p> <p><b>The MJ Team’s Validation:</b> Examined resolution adopted by BOCC on February 11, 2020, to amend the SHIP LHAP and authorizing transmittal to the state.</p>

**FIGURE 1-13:** SHIP report recommendations and CSS management responses.  
Source: Florida Housing Finance Corporation SHIP Compliance Monitoring Report, February 2020.

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

## OVERALL CONCLUSION

Subtask 1.5 is met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.

## ANALYSIS

### PUBLIC WORKS

To address the requirements of this subtask as it relates to Public Works, the MJ Team conducted the interviews referred to in Subtask 1.1. We also examined pavement management practices, PW performance measures, and professional association membership demonstrating that program administrators evaluate program performance and cost based on reasonable measures, including best practices. Therefore, this subtask is met for Public Works.

#### *Pavement Management Practices*

The County uses the 2021 Pavement Management Report to evaluate road conditions and the cost to make repairs or recondition road surfaces based on best pavement maintenance practices. For example, the consultant used specially configured pavement analysis software to project PCI and remaining asset values for the County’s roads. The consultant then used the



projections to develop optimized yearly work plans for the County to perform road maintenance based on projected costs. Costs for recommended repair activities were calculated using current unit repair costs provided by the County as shown in **Figure 1-14**. In the table heading “SY” means square yard and “FDR” means full depth reclamation.

Maintenance Activity	Unit Cost (\$/SY)
Crack Seal	\$0.65
Rejuvenator	\$1.00
Patching	\$11.00
Preservation	\$6.50
Rehab (Minor) - Res	\$11.00
Rehab (Minor)	\$48.50
Rehab (Major)	\$75.00
Reconstruction-FDR	\$156.00

**FIGURE 1-14:** Public Works projected costs that enabled the pavement consultant to develop workplans for roadway maintenance.

Source: Alachua County 2021 Pavement Management Report.

The optimized yearly work plans provide the recommended repair activities to address deficiencies on affected street segments in the most cost-effective manner possible. The County maintains a database of recommended repair activities for its roads. **Figure 1-15** provides an excerpt from the County’s Master workplan for road maintenance. This workplan was derived from performance and cost data analyzed in the 2021 Pavement Management Report.

Plan Year	Street Name	Begin Point	End Point	Treatment	Project Price
2021	NE/NW 53 AV	US 441	SR 24	Recon-FDR	\$1,735,490
2021	SW 170 ST	CL	SW 134 AV	Rehab (Major)	\$600,000
2022	NE/NW 53 AV	US 441	SR 24	Recon-FDR	\$1,496,698
2023	NW 76 Blvd	SR 26 North	End of Pavement	Recon-FDR	\$93,879
2024	Fort Clarke Blvd	-	-	Rehab (Minor)	\$719,400
2024	NW 76 Blvd	SR 26 North	End of Pavement	Recon-FDR	\$386,121
2024	NW 98 ST	SR 26	NW 39 AV	Rehab (Minor)	\$609,709
2024	Wacahoota RD	-	-	Recon-FDR	\$445,980
2025	NW 98 ST	SR 26	NW 39 AV	Rehab (Minor)	\$1,322,291
2025	SE 219 AV	-	-	Recon-FDR	\$1,903,508
2025	Wacahoota RD	-	-	Recon-FDR	\$1,337,824
2026	SE 219 AV	-	-	Recon-FDR	\$1,496,492
2026	Wacahoota RD	-	-	Recon-FDR	\$5,516,196
2030	CR 235	SR 26	NW 62 AVE	Rehab (Major)	\$4,041,200

**FIGURE 1-15:** Public Works uses pavement maintenance workplans based on performance and cost data analyzed in the 2021 Pavement Management Report.

Source: Alachua County 2021 Pavement Management Report.



### Department Performance Measures

The County budget contains performance measures for each department. Two PW measures directly related to the surtax are (1) Number of miles of unimproved roads graded and (2) Pavement marking maintenance completed. PW maintains actual results for these metrics. The MJ Team reviewed the metric targets for each year since 2019 noting that the department was on track with targets. **Figure 1-16** presents the analysis.

Measure-Reporting Frequency (Program)	Date	Target	Status	Actual
Number of miles of unimproved roads graded - Reported Quarterly (Transportation)	Target for 9/30/2022	Staying above 250	N/A	N/A
	9/30/2021	Staying above 250	On Track	694.52
	9/30/2020	Staying above 250	On Track	1,778.38
	9/30/2019	Staying above 250	On Track	1,205.9
Pavement marking maintenance completed - Reported Quarterly (Transportation)	Target for 9/30/2022	Staying above 25	N/A	N/A
	9/30/2021	Staying above 25	On Track	53.78
	9/30/2020	Staying above 25	On Track	95.59
	9/30/2019	Staying above 25	On Track	97.92

**FIGURE 1-16:** Public Works is on track with its targets for number of miles of unimproved roads graded and pavement marking maintenance completed.

Source: Alachua County Fiscal Year 2022 Adopted Budget Book.

### Professional Associations

PW is a member of professional associations that provide opportunities for its members to stay abreast of industry standards and best practices. The MJ Team examined evidence of paid subscriptions to these associations as well as evidence of participation in conferences and continuing education workshops. These organizations are described below.

- **Florida Association of Counties** – Helps Florida’s counties serve and represent their communities through advocacy, collaboration, and education.
- **National Association of County Engineers** – Provides member with information and awareness of the latest innovations in engineering technology, best practices, management systems, and software.
- **Florida Floodplain Managers Association** – Fosters communication among those responsible for flood hazard mitigation activities, provides technical information and advice to governments and others about actions or policies that will affect flooding, and encourages flood hazard research, education, and training.



- **Florida Association of County Engineers and Road Superintendents** – Stated mission is to: *Foster and maintain a high professional spirit among the members, provide instructive and entertaining programs of interest to the members, and to provide an organization through which the public works programs may be coordinated among Florida’s Counties, Municipalities and other governmental agencies.*
- **National Association of Counties** – Serves county officials through advocacy; policymaking; promoting exemplary policies and practices; nurturing leadership skills and expand knowledge networks; optimizing county and taxpayer resources and cost savings; and enriching the public’s understanding of county government.

## **ENVIRONMENTAL PROTECTION**

To address the requirements of this subtask as it relates to Environmental Protection, the MJ Team conducted the interviews referred to in Subtask 1.1. We also examined prescribed fire best practices as evidence that LCM’s program performance and costs are evaluated periodically using reasonable measures, including best practices. Therefore, this subtask is met for EP.

### ***Prescribed Fire Program***

Many Florida ecological systems require fire periodically to preserve their appearance, function, and diversity. Lightning is a primary force in nature that maintains biodiversity. Land managers must plan and execute prescribed burns that meet their specific goals.

The University of Florida Institute of Food and Agricultural Sciences (IFAS) establishes industry benchmarks for prescribed fire intervals. The Florida Natural Areas Inventory (FNAI) describes natural communities in Florida where fire plays a role in maintaining a healthy ecological environment, for example by burning dead vegetation so that new life can emerge. Some communities are dependent on fire as a vital ecological function. Others, where fire is less common are considered to be fire influenced. **Figure 1-17** presents an excerpt from FNAI best practices on fire frequency intervals in Florida’s natural communities.



Natural Community	Fire Dependent	Fire Influenced	FNAI Fire Frequency/Interval
<b>Hardwood Forested Uplands:</b>			
Mesic Hammock	No	Maybe	Frequent (for prairie variant) to rare depending on surrounding community
Up. Hardwood Forest	No	Maybe	Fire may be important on edges
Xeric Hammock	No	Maybe	Impacts to edges, 30+ yrs
<b>High Pine and Scrub:</b>			
Sandhill	Yes	-	Frequent, 1-3 yrs
Scrub	Yes	-	Variable, 5-30
Up. Mixed Woodland	Yes	-	Fire burns into it, 10-20 yrs
Upland Pine	Yes	Yes	Frequent, 1-3 yrs
<b>Pine Flatwoods and Dry Prairie:</b>			
Dry Prairie	Yes	-	Frequent, 1-2 yrs
Mesic Flatwoods	Yes	-	Frequent, 1- 4 yrs
Pine Rockland	Yes	-	Frequent, 3-7 yrs
Scrubby Flatwoods	Yes	-	Occasional, 5-15 yrs
Wet Flatwoods	Yes	-	Frequent, 3-10 yrs

**FIGURE 1-17:** The Florida Natural Areas Inventory describes communities in Florida where fire plays a role and provides benchmarks for fire frequency intervals.  
Source: Florida Natural Areas Inventory.

LCM program managers incorporate best practices into their fire management program to produce the desired ecological effects and meet their resource management objectives. The percent of prescribed fire targets met is one of the program’s measures of performance.

The MJ Team analyzed LCM’s prescribed fire burn data for Fiscal Years 2019 through 2021 and through the third quarter of Fiscal Year 2022. The analysis presented in **Figure 1-18** shows that LCM exceeded fire burn performance goals for three measures in 7 of 12 instances. This represents an overall success rate of 58 percent for the three fire burn performance measures analyzed.

Performance Measure	Goal	Fiscal Year 2022 through Qtr3	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
		Percent of Goal Achieved			
<i>Acres Burned</i>	1,600	92.4%	85.4%	62.8%	81.2%
<i>Miles of Fireline Reworked</i>	100	120.7%	113.8%	95.2%	100.6%
<i>Acres prepared for burning</i>	2,000	186.7%	221.6%	180.4%	144.8%
<i>Measures above goal (7/12)</i>	<b>58.3%</b>				
<i>Measures below goal (5/12)</i>	41.7%				

**FIGURE 1-18:** LCM has exceeded its fire burn goals in 58.3 percent of instances since Fiscal Year 2019.  
Source: LCM Prescribed Fire burn Analysis-Fiscal Year 2019-2022.



## PARKS AND OPEN SPACES

To address the requirements of this subtask as it relates to Parks and Open Spaces, the MJ Team conducted the interview referred to in Subtask 1.1. We also determined that P&OS has an opportunity to improve how program performance and costs are evaluated using reasonable measures, including best practices. Therefore, this subtask is partially met for Parks and Open Spaces.

The County is a member of the Florida Recreation and Park Association (FRPA), which is a nonprofit organization whose mission is to promote, preserve, and advocate for the parks and recreation profession throughout the state of Florida. FRPA holds annual conferences that provide parks and recreation professionals with opportunities to network and share ideas and best practices. FRPA's most recent conference was from August 30, 2021, through September 2, 2021. The MJ Team examined evidence that the P&OS manager attended the conference.

The next FRPA conference will be held in Orlando, Florida from August 29<sup>th</sup> through September 1<sup>st</sup>, 2022. The MJ Team examined evidence of the P&OS manager's conference registration and documentation evidencing the manager's intent to attend the FRPA conference. It will feature workshops and sessions designed to build the skill sets of park and recreation professionals. Presenters will include professionals from aquatics, park administration, athletics, recreation, childcare, programming, park maintenance and more. Delegates will have opportunities to network with professionals from other agencies and exchange information on park and recreation best practices. The NRPA also holds national conferences. The next conference will be held in Phoenix, Arizona from September 20<sup>th</sup> through 22<sup>nd</sup>, 2022.

NRPA publishes the *2022 NRPA Performance Review*. The report is a resource of information and insights for park and recreation agencies. It provides recreation professionals with the data they need to evaluate program performance and costs using park and recreation best practices. The 2022 report highlights park and recreation metrics from NRPA's Park Metrics database. Examples of available metrics are as follows:

- Residents per park
- Acres of parkland per 1,000 residents
- Mile of trails
- Prevalence of park facilities and population per facility
- Programming offered
- Responsibilities of park and recreation agencies
- Park and recreation fulltime equivalents (FTEs) per 10,000 residents
- Annual operating expenditures per acre and FTE
- Revenues per capital
- Capital budget spending
- Value of deferred maintenance
- Park and recreation policies



P&OS does not use available NRPA metrics to evaluate the performance and costs of its programs but has an opportunity to do so by completing NRPA’s survey to collect data, obtaining the benchmarking report, and comparing its data to that of the survey. Therefore, this subtask is partially met.

**RECOMMENDATION 1.5 - Benchmark Parks and Open spaces operations and costs against National Recreation Parks Association Agency Performance Review data.**

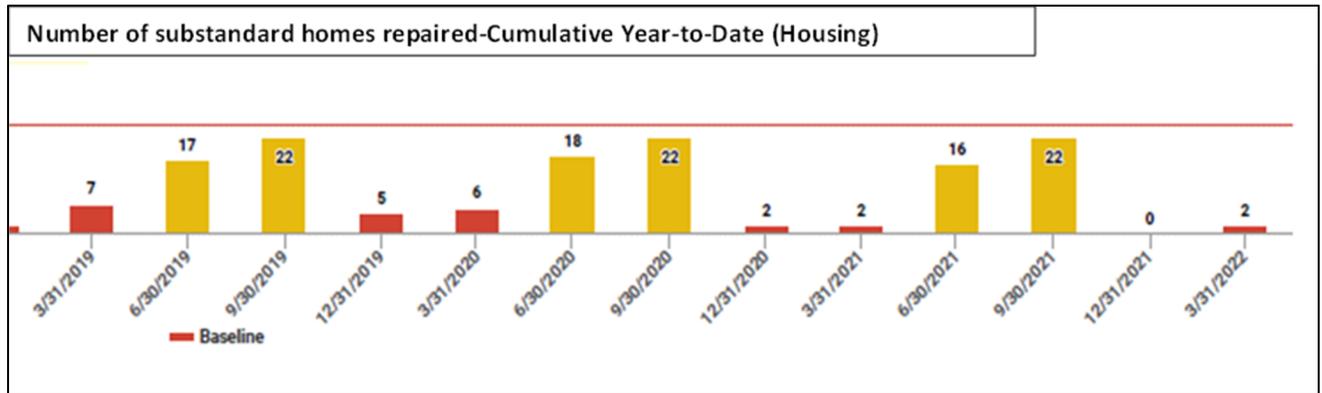
### COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask as it relates to Community Support Services, the MJ Team conducted the interviews referred to in Subtask 1.1. We also examined benchmark reports from the County’s benchmarking system and evidence of participation in professional associations where best practices are shared. We determined that program administrators evaluate program performance and costs based on reasonable measures, including best practices. Therefore, this subtask is met for Community Support Services.

As with other County departments, CSS reports its data into the County’s performance measurement system each quarter. Reports from the system provide evidence of program evaluation based on reasonable measures. The MJ Team reviewed CSS performance measurement reports showing metric trends from December 31, 2018, through March 31, 2022. The reports allow CSS program administrators to track the metrics against targets and discuss results each quarter and annually during the budget process. The following are housing and social services-related performance measures. CSS will use surtax funds to support its homeless programs.

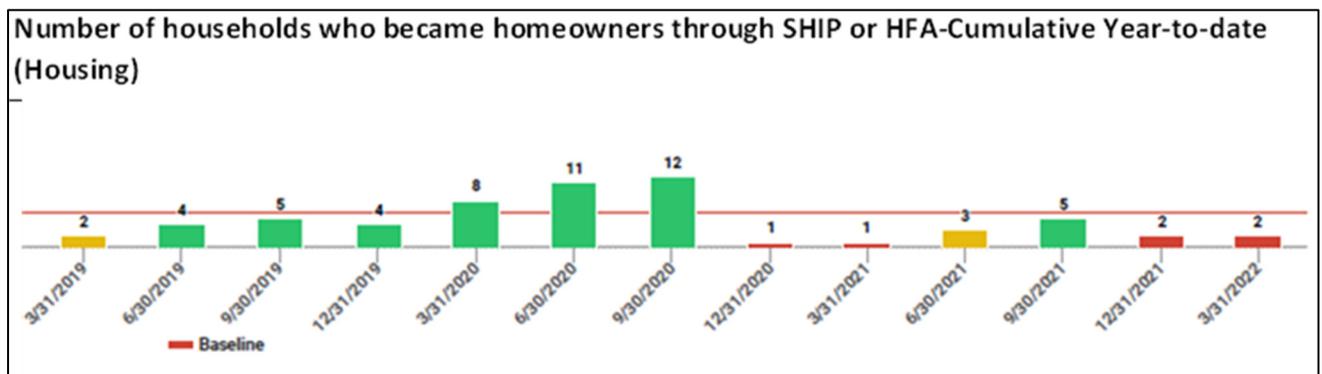
- Number of citizens impacted by rent and/or utility assistance
- Percent of clients maintaining housing 90 days after receiving support
- Number of substandard homes repaired
- Number of households who became homeowners through SHIP or HFA

**Figure 1-19** shows that over the 12 quarters, from March 2019 to March 2022, CSS did not achieve its benchmark of 25 substandard homes repaired. The red line above the bars represents the 25 substandard homes repaired baseline. While the county did not meet the target, the target was established for the year with a target/baseline of 25. In each of the 3 years reflected, the Housing Program was making forward progress each quarter, but still fell short of the annual goal for the fiscal year.



**FIGURE 1-19:** CSS has not achieved its target number of substandard homes repaired benchmark over the past three years.  
Source: County Performance Management System Report.

**Figure 1-20** shows that from March 2019 to March 2022, CSS exceeded its benchmark of six households who became homeowners through SHIP or Housing Finance Agency (HFA) three out of 12 quarters. HFA refers to each state's agency that provides advice — and sometimes financial assistance — to home buyers. The red line above the bars represents the target of six homeowners. In each of the three years reflected, the Housing Program was making forward progress each quarter, and determined that they essentially met the goal by the end of each fiscal year, having 5, 12, and 5 households who became homeowners, respectively.



**FIGURE 1-20:** CSS exceeded its target of six households who became homeowners through SHIP or HFA 3 out of 12 quarters since March 2019.  
Source: County Performance Management System Report.

### Professional Associations

CSS’ director participates in various professional associations that afford her the opportunity to keep CSS abreast of homelessness issues, opportunities, and best practices. For example, the director represents the Florida Association of Counties (FAC) on the Council on Homelessness (the Council) and has been the vice chair for the Council since September 2020. The Council was created in 2001 to develop policies and recommendations to reduce homelessness in Florida.



Its mission is to develop and coordinate policy to reduce the prevalence and duration of homelessness and work toward ending homelessness in Florida.

CSS' director has also served on the Human Services and Education Steering Committee (HSES) and the Veterans and Military Services Committee (VMS) of the National Association of Counties (NACo). Founded in 1935, NACo serves county officials through advocating county priorities in federal policymaking; promoting exemplary county policies and practices; nurturing leadership skills and expand knowledge networks; optimizing county and taxpayer resources and cost savings; and enriching the public's understanding of county government.

In June 2022, NACo's president appointed CSS' director to NACo's Board of Director's Group, which will afford the director access to greater opportunities to network and share ideas with colleagues and other homelessness advocacy groups. The MJ Team examined evidence that the director will be attending NACo's annual conference in Aurora, Colorado from July 21<sup>st</sup> through 24<sup>th</sup> 2022. County elected and appointed officials will come from across the country to share proven practices and strengthen knowledge networks to improve the efficiency of county government.

Not only does CSS learn best practices, but it also shares them. In February 2022, CSS' director made a presentation at a Florida Housing Coalition ERASE workshop. ERASE stands for Ending Rental Arrears to Stop Eviction. The purpose of the workshop was to highlight Alachua County's Emergency Rental Assistance Program (ERAP). ERAP is a federal grant that assists households who are unable to pay or are having difficulty paying rent and/or utilities due to the COVID-19 pandemic. The director made a presentation on ERAP administration and partnerships where she highlighted ERAP challenges and solutions.

Finally, the MJ Team examined evidence that CSS staff attend workshops and webinars where various housing-related topics are discussed. These workshops provide an opportunity for CSS staff to sharpen their skills while learning from their colleagues from other counties and homeless advocacy groups.

**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.**

## OVERALL CONCLUSION

Subtask 1.6 is met overall. Generally, projects were completed well and within budget. To reach this conclusion, the MJ Team selected projects completed by Public Works (PW), WSPP, and Environmental Protection.



## ANALYSIS

### PUBLIC WORKS

To address the requirements of this subtask the MJ Team used information obtained from our interviews and examined project documentation. The MJ Team observed that overall projects were of reasonable cost and completed well, on time, and within budget. The analysis is presented in **Figure 1-21** which follows. Accordingly, this subtask is met for Public Works.

Description	Public Works – SW 8 <sup>th</sup> Avenue Connector	Public Works – POE Springs Road
<i>Budget</i>	Not provided	\$1,488,074
<i>Basis for Vendor Selection</i>	Lowest bid	Lowest bid
<i>No. Tabulated Bids</i>	2 Responsive	4
<i>Original Contract Amount</i>	\$13,828,625	\$1,148,987
<i>Executed Contract Date</i>	1/23/2018	8/27/2019
<i>Revised per Change Order</i>	\$14,724,573	(\$45,825)
<i>Notice to Proceed By</i>	3/7/2018	10/28/2019
<i>Date Approved by Board</i>	1/25/2018	8/28/2019
<i>Target Completion Date</i>	8/31/2019	10/31/19 to 9/30/2020
<i>Certificate of Substantial Completion Date</i>	1/4/2022	No substantial completion certificate
<i>Final Completion per Certification of Completion Letter</i>	Final certificate of completion issued once the landscaping establishment period is complete.	8/13/20
<i>Final Project Cost Per Completion Letter</i>	Pending final work completion	8/13/2020
<i>Reasonable Costs?</i>	Pending Change Orders	Yes
<i>Completed within Budget?</i>	Not Provided	Yes
<i>Completed Timely?</i>	Pending Change Orders	Complied with change order
<i>Contractor’s Affidavit of Final Payment</i>	2/28/22	9/15/2020
<i>County Notice of Final Invoice Payment</i>	6/30/2021	
<i>FDOT LAP Final Inspection and Acceptance</i>	6/30/2021	6/3/2021 for project completed 8/13/2020
<i>Completed Well?</i>	Yes per FDOT approval	Yes, per FDOT
<i>Last Change Order</i>	CO dated 12/14/2021 to increase costs, extend completion date, and release retainage for items to be completed after the completion date.	
	There is a one-year period after construction during which the contractor is responsible for making sure the landscape survives and thrives. This is the establishment period. The project cannot be	



Description	Public Works – SW 8 <sup>th</sup> Avenue Connector	Public Works – POE Springs Road
	closed because the County is still paying the contractor during this time. This is the only way to hold the contractor accountable for making sure the landscaping survives.	

**FIGURE 1-21:** Review of project documentation.  
Source: Project files provided by the County.

### PARKS AND OPEN SPACES

To address the requirements of this subtask, the MJ Team used information obtained from our interviews and examined project documentation. The MJ Team observed that overall projects were of reasonable cost and completed well, on time, and within budget. However, a considerable part of the documentation that was requested was not provided. Therefore, this subtask is deemed partially met. **Figure 1-22** summarizes the documentation that was evaluated.

Description	Parks – Playground Equipment #6194103	Parks – Poe Springs Park Improvement #6194106
<i>Budget</i>	\$116,500	\$310,000-\$527,973
<i>Basis for Vendor Selection</i>	Piggyback agreement	Lowest bid
<i>No. Tabulated Bids</i>	Not provided	8
<i>Original Contract Amount</i>	\$116,421	\$564,817
<i>Executed Contract Date</i>	POs 5/11/21; 4/1/21	PO 10/6/20
<i>Revised per Change Order</i>	N/A	\$562,587
<i>Notice to Proceed By</i>	Not provided	10/26/20
<i>Date Approved by Board</i>	Not provided	Not provided
<i>Target Completion Date</i>	Not provided	2/26/21
<i>Certificate of Substantial Completion Date</i>	1/26/22	Not provided
<i>Final Completion per Certification of Completion Letter</i>	1/26/22	Not provided
<i>Final Project Cost Per Completion Letter</i>	N/A	Not provided
<i>Reasonable Costs?</i>	No quotes provided	Yes; Lump Sum
<i>Completed within Budget?</i>	Yes	Yes
<i>Completed Timely?</i>	Not provided	No
<i>Contractor’s Affidavit of Final Payment</i>	N/A	8/31/21
<i>Completed Well?</i>	Yes	Yes

**FIGURE 1-22:** Review of project documentation.  
Source: Project files provided by the County.



**RECOMMENDATION 1.6 - Parks and Open Spaces: Maintain project files in a manner to timely locate supporting documents.**

**ENVIRONMENTAL PROTECTION**

To address the requirements of this subtask the MJ Team used information obtained from our interviews and examined project documentation. The MJ Team also reviewed BOCC's Resolution 18-01 dated December 11, 2018, which documents land acquisition procedures. Key acquisition requirements include the following.

- Rapid Ecological Project Assessment. Staff will use any available information to address the criteria in the Land Conservation Decision Matrix, adopted by the BOCC on October 23, 2001 (as amended). Staff will draft a Rapid Ecological Project Assessment (REPA) to evaluate the candidate project. The purpose of the REPA is to provide the LCB with the merit of the conceptual project relative to the existing projects.
- Establishment of Active Acquisition List with Approval by the BOCC. An Active Acquisition List, consisting of the Full-Price List and the Bargain-Share List, will be maintained and regularly modified by the BOCC based factors deemed significant by the decision-making bodies. The BOCC may remove a property from the list if acquisition of the property no longer furthers the purposes of the Alachua County Forever Land Conservation Program, but may not add a property to the list outside of the established process.
- An Option or Purchase and Sale Agreement shall be signed using a form acceptable to the County. The County shall not be under any obligation to exercise the option, and the option agreement is not required to contain either a minimum or maximum consideration to the Seller. The Agreement may establish a fixed price for the proposed transaction, or may establish a price per acre. No action on the part of County staff or any agency contracted to represent the County shall be interpreted to bind the County. Only the Board of County Commissioners may exercise an option agreement or execute a purchase and sale agreement by formal action of a majority vote during a duly advertised public meeting.
- A Boundary Survey shall be completed by a Professional Land Surveyor registered in Florida. The County may solicit professional surveying services to expedite real property acquisitions in a consistent and cost efficient manner. All survey work shall be reviewed and approved by appropriate County staff.
- A Title Search or an Ownership and Encumbrance report shall be completed to clarify any issues related to the property title. All title work, including earliest record searches, title searches, title binders, title insurance policies, ownership reports, encumbrance reports and updated title reports shall be performed in accordance with adopted industry standards. The County may solicit professional title services to expedite real



property acquisitions in a consistent and cost efficient manner. Property owners or other interested parties may secure title services using the County's selected contractors at the County's negotiated rates.

- Appraisal(s) shall be completed and used in accordance with the procedures described below. The Maximum Allowable Purchase Price (MAPP) using Alachua County Forever funds alone shall be the appraised value if one appraisal report was required or the average of two appraisals if two appraisal reports are required.
- BOCC action on the acquisition of property shall occur at a duly noticed Public Hearing, and during a meeting held after 5 PM.
- BOCC Notification shall be made on the Commission's agenda to provide information of the final closing and associated costs

The MJ Team observed that overall projects were of reasonable cost and completed well, on time, and within budget. The analysis is summarized in **Figure 1-23**. Accordingly, this subtask is met for Environmental Protection.

Description	Project A	Project B
<i>ACQID</i>	SFR19	SFR37
<i>Project</i>	Santa Fe River	Santa Fe River
<i>Element</i>	Brown (former River-Rayonier #2) Conservation Easement	Hitchcocks (Hitchcocks Ranch and Hitchcock and Sons, including a donation of a portion of the value of Hitchcock and Sons) Conservation Easement
<i>Appraisal Value 1</i>	\$463,750	TOTAL = \$5,960,832 Hitchcock Ranch: \$4,428,172 Hitchcock&Sons: \$1,532,659
<i>Appraisal Value 2</i>	\$445,000	TOTAL = \$6,180,061 Hitchcock Ranch: \$4,645,143 Hitchcock&Sons: \$1,534,917
<i>Negotiated Price Date</i>	7/22/2020	7/27/2021
<i>Negotiated Price</i>	\$445,200	TOTAL = \$5,627,944 Hitchcock Ranch - \$2,598.42 per acre (totaling \$4,389,102.95) Hitchcock and Sons – a. Valley View: \$2,598.42 per acre (totaling \$978,229.78) b. James (including donation): \$1,307.67 per acre (totaling \$260,610.78)
<i>Closing Date</i>	4/28/2022	12/30/2021



Description	Project A	Project B
<i>Final Purchase Price</i>	\$480,166	\$5,627,944
<i>Reasonable Cost?</i>	Yes per appraisals	Yes per appraisals
<i>Within Schedule?</i>	Yes	Yes
<i>Within Budget?</i>	Yes per appraisals	Yes per appraisals
<i>Completed Well?</i>	Yes per HUD closing documents	Yes per HUD closing documents

**FIGURE 1-23:** Review of project documentation.  
Source: Project files provided by the County.

**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.**

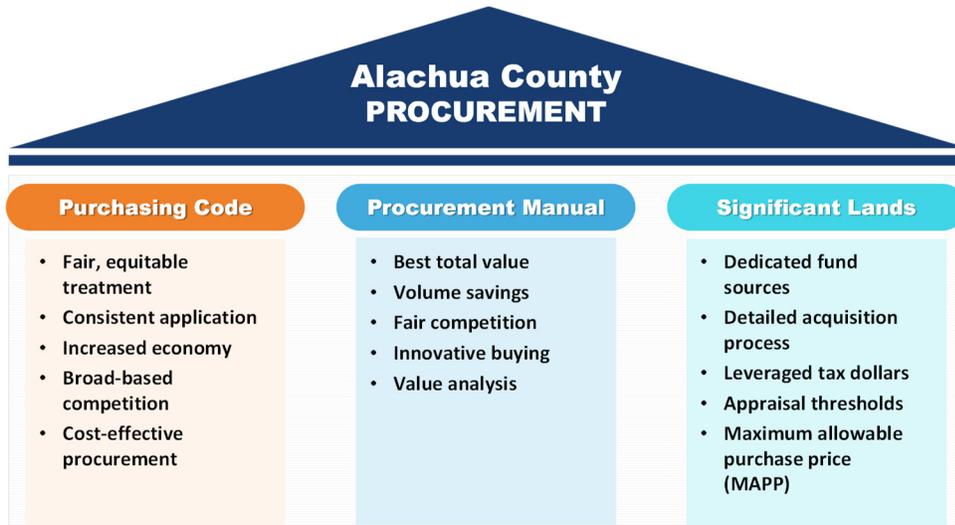
### OVERALL CONCLUSION

The MJ Team did not divide Subtask 1.7 into separate program areas because the County’s procurement policies and procedures are universal and apply to all County departments. The County has a separate process for selecting and acquiring environmentally significant land purchased using WSPP funds. This process is discussed in tandem with the County’s universal procurement process.

To address the requirements of this subtask, the MJ Team interviewed the County’s procurement manager. For the procurement process for environmentally significant lands, the MJ Team interviewed the environmental program supervisor, senior planner, and environmental protection director. We also reviewed the respective procurement policies noting that both promote maximum competitive advantage and pricing. Therefore, this subtask is met.

### ANALYSIS

The County’s Procurement Department serves as the central purchasing office for the County and controls the spend on goods, services, and construction while ensuring compliance with all applicable local, state, and federal purchasing laws in addition to County policies and procedures. County procurement rests on three pillars as illustrated in **Figure 1-24**. Each pillar represents established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.



**FIGURE 1-24:** The County’s procurement function rests on three pillars of established written policies and procedures.

Source: Alachua County Purchasing Code, Procurement Procedures Manual, Resolution 18-101 (amended by Resolution 22-66).

### Alachua County Purchasing Code

Chapter 22 of the Alachua County Code of Ordinances (Code) entitled “Procurement” establishes the County’s procurement policies. On January 28, 2020, the BOCC adopted Ordinance 2020-01, which repealed and replaced the former Code, originally adopted in March 1986. The purpose of the replacement, as stated in the ordinance is *“to ensure 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. Some of the key provisions that enable the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements are listed below:

- 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.
- Ensure the fair and equitable treatment of all persons participating in the County's Procurement process.
- Provide increased economy in County procurement activities and maximize, to the fullest extent practicable, the purchasing value of public funds of the County.
- Foster effective broad-based competition.



- 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.

### *Procurement Procedures Manual*

While the Code determines the “what” of County procurement, the Procurement Procedures Manual (Manual) outlines the “how.” The Manual serves as the basis for the County’s procurement procedures and is authorized by the Alachua County Procurement Code adopted by the BOCC.

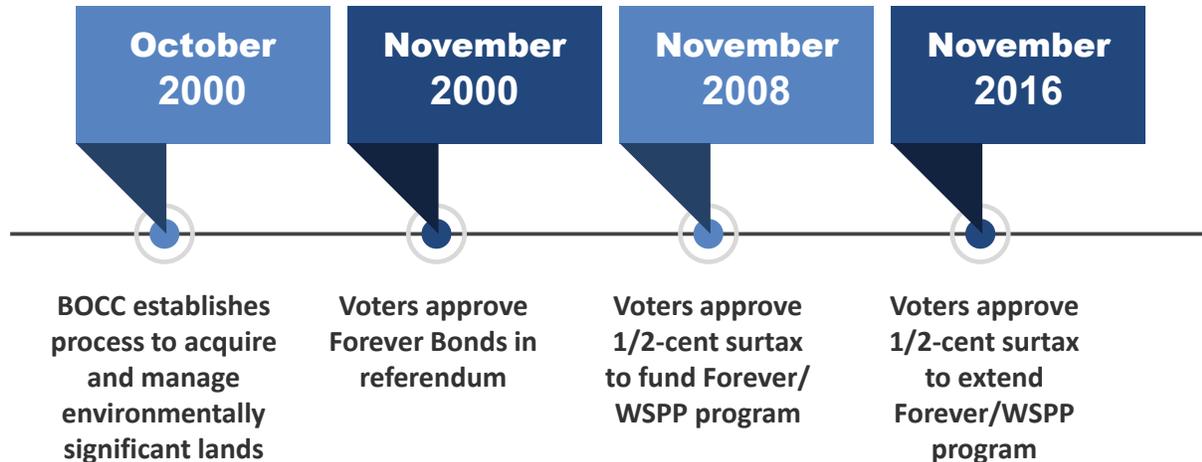
The County manager approved a revised Manual in April 2022. Like the Code, the objective of the Manual is to establish procedures that enable the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. These objectives include the following:

- Procure supplies, services, and construction from capable vendors at the lowest price, consistent with the quality, performance and delivery requirements of the County and to maximize competition for all procurements of the County.
- Procure the highest quality of supplies, services, and construction in such a manner that the maximum value will be obtained for the money expended without sacrificing the desirable control and principle of sound procurement practices.
- Obtain maximum savings through innovative buying, application of value analysis techniques combined with user’s volumes to streamline like purchases.
- Obtain the best total value consistent with operational needs, while maintaining fair and open competition.
- Facilitate a fair, proactive, streamlined, and competitive procurement process that will control cost to Alachua County, as well as its citizens.
- Encourage competition and endeavor to obtain as full and open competition as possible on all purchases.
- Consolidate purchases of like or common items, when possible, to maintain the maximum economic benefit.

### *Environmentally Significant Lands*

Should the November 2022 referendum pass, the County will allocate some of the proceeds to acquire and improve lands for conservation, wildlife habitat, and water quality. Resolution 18-101, adopted by the BOCC in December 2018 (amended by Resolution 22-66), establishes procedures for the procurement of environmentally significant lands and do not apply to property acquisitions for parks and recreational facilities or other purposes or property acquired using other funding sources.

Funding for land purchases made in accordance with Resolution 18-101 (amended by Resolution 22-66) come from the existing Alachua County Forever Bond (FB) referendum and the WSPP referenda. A chronology of this funding is presented in **Figure 1-25**.



**FIGURE 1-25:** Voter-approved bonds and surtaxes provide resources for the environmentally significant lands acquisition program.  
Source: Resolution 18-101 (amended by Resolution 22-66)-Significant Land Acquisition Process and Procedures.

Resolution 18-101 (as amended by Resolution 22-66) establishes a detailed process for acquiring environmentally significant lands using FB and WSPP proceeds. Should the November 2022 referendum pass, the surtax would come under the same process. Key provisions that promote the objectives of the program, BOCC, and the spirit of Subtask 1.7 are outlined below:

- The goal of all purchase negotiations shall be to obtain the appropriate interest in land free of encumbrances, conditions, restrictions and reservations at the lowest possible price.
- Alachua County seeks to maximize the effectiveness of local tax dollars by using them to leverage funds available from federal, state, municipal, private non-profit, and Water Management District sources.
- Negotiations for acquisition of a conservation easement shall use appraisals based on the difference between the full fee simple valuation and the value of the interests remaining with the seller after acquisition.
- A priority pool of properties shall be established by the LCB and forwarded to the BOCC for authorization to proceed with the acquisition process using budgeted funds available.
- An active acquisition list, consisting of the Full-Price List and the Bargain-Share List as will be maintained and regularly modified by the BOCC based on the specific criteria, and other factors deemed significant.



- The County may not actively pursue acquisition of a property on the Bargain-Share List unless the share of the purchase price paid from the Alachua County Forever Bond or Wild Spaces and Public Places Local Government Infrastructure Surtax proceeds is no more than fifty (50) percent of the Fee-Simple purchase price of the property.
- Purchases of real property having a value of \$20,000 or less may be appraised using current estimated market value tax appraisals on file with the Alachua County Property Appraiser's Office. All purchases of real property having a value of between \$20,000 and \$250,000 shall be supported by one independent appraisal report provided by a state certified real estate appraiser. All purchases of real property having a value greater than \$250,000 shall be supported by two current, independent appraisal reports prepared by different state certified real estate appraisers within one year of the property purchase.
- If the agreed purchase price exceeds the Maximum Allowable Purchase Price (MAPP), the Alachua County Board of County Commissioners may approve the purchase by an extraordinary vote.



## RESEARCH TASK 2

### FINDING SUMMARY

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

Overall, Alachua County partially meets Research Task 2.

The County maintains an organizational structure that has clearly defined units, minimizes overlapping functions, and has no excessive administrative layers. Since the COVID-19 pandemic began, vacancy and turnover rates have been considerably higher nationally. Of the program areas reviewed, Community Support Services/Housing Program has the highest average turnover rate, at 66.67%. Public Works Development/Road and Streets has the next highest turnover rate at 33.33% and Public Works/Road and Bridge has an average turnover rate of 15.00% with 110 budgeted FTEs and 30 vacancies currently. Public Works leadership indicated that some staff may be leaving the department for more attractive salaries and/or positions that require less outdoor work. Parks and Open Spaces has 16 budgeted full-time equivalent employees; 3 current vacancies and has a turnover rate of 23.08%. Land Conservation and Management has 14 FTEs and average turnover rate of 6.67%. The Land Conservation Program performed a staffing and workload review in 2021 and presented a proposed 3-year staffing plan to the Board of County Commissioners based on anticipated future workload at the August 12, 2021, budget review meeting. Conservation Lands also tracks staff workload data through a time management program that EPD uses. None of the other programs assessed formally track or monitor workload as a means of determining staffing level requirements. To address high turnover and vacancy rates, the County should develop staffing standards for all programs and implement specific strategies to lower turnover and vacancy rates below 10%.

### **SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS**

**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.**

### **OVERALL CONCLUSION**

Subtask 2.1 is met overall. To reach this conclusion, the MJ Team assessed the County's program organizational structure to ensure it has clearly defined units that minimize overlapping functions and has lines of authority that minimize administrative costs.

### **ANALYSIS**

To address the requirements of this subtask, the MJ Team interviewed the assistant county manager/budget and fiscal services, budget manager, procurement manager, senior assistant

county attorney, public works director/county engineer, road superintendent, assistant public works director, director, community support services, housing director, environmental protection director, environmental program supervisor, senior planner, and parks and open spaces manager.

The MJ Team also used the Society of Human Resource Management (SHRM) span of control indicators as an assessment resource. SHRM is the world’s largest human resource professional society devoted to human resource management and has more than 300,000 members.

### ORGANIZATION STRUCTURE

Figure 2-1 depicts Alachua County’s organizational structure, which shows that the County has clearly defined units and clear lines of authority with no overlapping functions or excessive administrative layers.

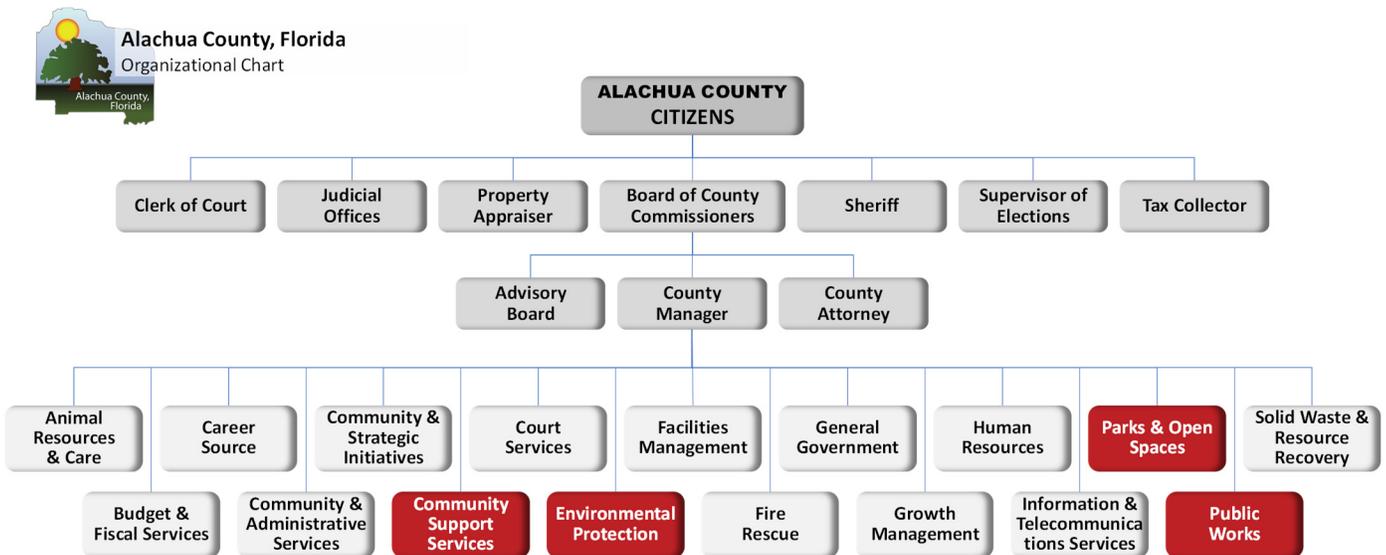


FIGURE 2-1: Alachua County’s organizational structure.  
Source: Alachua County.

### Key Personnel Primary Job Functions and Managerial Span of Control

The MJ Team also compared the recommended span of control ratio for higher-level directors and managers and lower-level manager and supervisory levels using SHRM guidelines. The recommended span of control ratio for higher-level directors and managers is between 1:2 and 1:9 or slightly higher, based on the functions performed. The span of control ratio for lower-level managers and supervisors is 1:15 to 1:20. Several factors influence span of control guidelines, as described below:

- Organizational size.** Large departments tend have a narrow span of control, whereas smaller departments often have a wider span of control. This difference is usually due to the costs involved with more managers and the financial resources available to an organization.



- **Workforce skill level.** The complexity or simplicity of the tasks performed by the employees will affect the number of desirable direct reports. Generally, routine tasks involving repetition will require less supervisory control of a manager, allowing a wider span of control, whereas complex tasks or dynamic workplace conditions may be best suited for a narrower span of control, where managers can provide more individualized attention.
- **Director’s and Manager's responsibilities.** Departments and organizational units’ expectations allow may managers to be effective with the number of direct reports they have, especially related to individual responsibilities, departmental planning, and training. For example, executives often have fewer direct reports than other managers in the organization.

In addition to reviewing the County’s organizational structure, the MJ Team interviewed the leadership of the County’s administrative support functions, which includes human resources, finance and budgeting, and procurement. A summary of their primary job functions along with their organizational span of control (ratio of staff that they directly oversee) is shown in **Figure 2-2**. The figure below also demonstrates that span of control for the County’s administrative support management positions (critical to the surtax) falls within SHRM guidelines.

Position Title	Major Position Responsibilities	Span of Control
<i>Human Resources Director</i>	<ul style="list-style-type: none"> <li>• Leads the County’s Human Resources staff and offers guidance, training and support for all County departments.</li> <li>• Implements appropriate departmental policies and procedures and makes recommendations to the County Manager and elected officials for County-wide policies.</li> <li>• Builds strong working relationships with County talent, the Library District, Supervisor of Elections, labor unions and other local and state partners.</li> </ul>	1:3
<i>County Attorney</i>	<ul style="list-style-type: none"> <li>• Provides legal advice and representation for legal matters related to the County.</li> <li>• Provides strategies to reduce costs of claims against the County.</li> <li>• Collects claims owed to County.</li> <li>• Assists in bidding/contracting.</li> <li>• Enforces County Codes through Courts.</li> <li>• Provides advice on land use.</li> <li>• Advises on employment and labor matters.</li> </ul>	1:2
<i>Assistant County Manager / Budget and Fiscal Services</i>	<ul style="list-style-type: none"> <li>• Directs the preparation of and recommends short range goals and business plans for County service provisions related to all financial matters.</li> <li>• Identifies major initiatives with budget and fiscal impact and discusses impacts which cross departmental lines.</li> </ul>	1:3



Position Title	Major Position Responsibilities	Span of Control
	<ul style="list-style-type: none"> <li>Provides proactive strategies for delivering quality customer service related to budget and financial matters, and facilitates interdepartmental communication and team-based problem resolution.</li> </ul>	
<b>Budget Manager</b>	<ul style="list-style-type: none"> <li>Directs and prepares complex economic analysis, including financial forecasts, in order to project, monitor, and propose financial position.</li> <li>Directs and prepares comprehensive management studies to evaluate programs and develop/propose strategies to increase operational efficiency and effectiveness.</li> <li>Directs, prepares, and analyzes financial reports to identify potential problems and significant trends and to ensure compliance with all applicable laws, rules, and/or policies.</li> <li>Provides for and maintains all budgetary accounts as a basic segment of the automated financial management system.</li> </ul>	1:2
<b>Procurement Manager</b>	<ul style="list-style-type: none"> <li>Develops sound, cost-effective strategies for the purchasing of materials used at the County.</li> <li>Maintains relationships with suppliers while continually scouting for additional vendors.</li> <li>Evaluates spending operations while seeking ways to improve and enhance the quality of products purchased and the timeliness of deliveries.</li> <li>Communicates with management regularly regarding the efficient flow of goods and services affecting production.</li> <li>Conducts cost analyses and setting benchmarks for improvement.</li> <li>Develops risk management procedures to mitigate losses in the event of product shortages.</li> <li>Works closely with the County's legal department to make sure contracts and terms are favorable.</li> </ul>	1:3

**FIGURE 2-2:** Alachua County's Administrative Support leadership's, direct reports, and key staff with job functions critical to the surtax.

Source: Alachua County's Administrative Support Department.

## PUBLIC WORKS

To address the requirements of this subtask, the MJ Team interviewed the public works director/county engineer, road superintendent and assistant public works director.

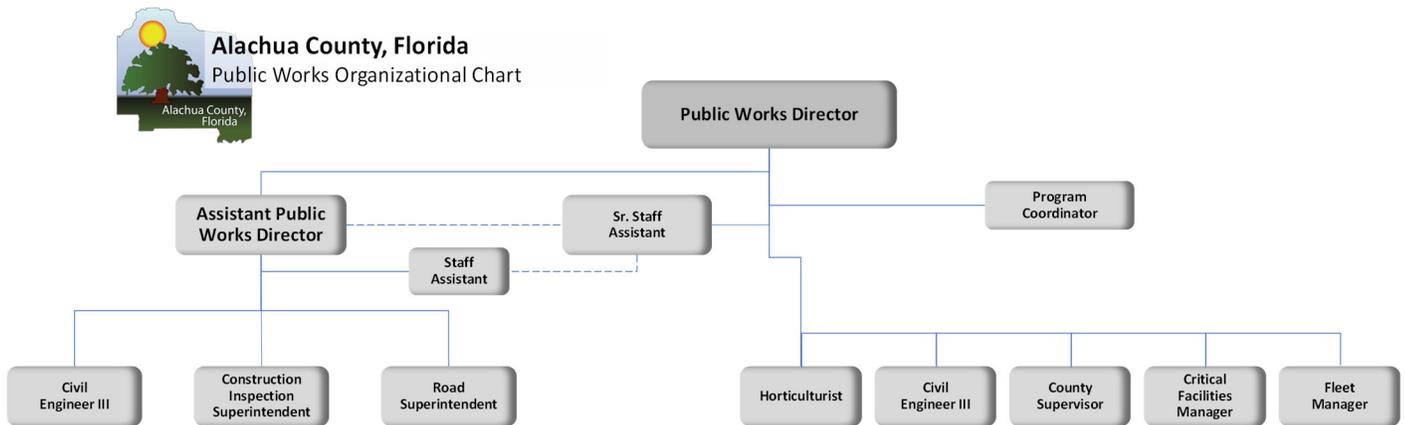
The County provided the following information that the MJ Team reviewed:

- Public Works Organizational Chart
- SHRM span of control indicators (comparisons utilized by the MJ Team)

Based on our assessment, Public Works meets this subtask.

### Organizational Structure

The organization has clear lines of authority, clearly defined units, and no evidence of excessive administrative layers. **Figure 2-3** depicts Alachua County’s high level Public Works Department’s organizational structure.



**FIGURE 2-3:** Alachua County’s Public Works high level organizational structure.  
Source: Alachua County’s Public Works Department.

### Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the Public Works’ organizational structure, we also reviewed PW leadership’s primary job functions and tenure with the County and in their current position as shown in **Figure 2-4**. The figure below also demonstrates that the span of control for Public Works’ management positions falls within SHRM guidelines.

Position Title / Tenure with County/Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
<p><b>Public Works Director</b></p> <p><b>Tenure with County:</b> 6+ years</p> <p><b>Tenure in Current Role:</b> 6+ years</p>	<ul style="list-style-type: none"> <li>Supervises and coordinates the activities of subordinate supervisors and employees including determining work procedures and schedules; issuing instructions and assigning duties; reviewing work; recommending personnel actions; conducting performance reviews; and conducting departmental training and orientation.</li> <li>Develops and implements program plans for major functional areas within established time frames and budget.</li> <li>Reviews overall County needs for public works construction and maintenance projects; formulates plans and recommends appropriate action to the Board of County Commissioners.</li> <li>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.</li> <li>Coordinates with other County departments regarding other community development activities and fleet maintenance and</li> </ul>	1:9



Position Title / Tenure with County/Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
	<p>replacement activities; maintains drawings for specifications and negotiates contracts.</p> <ul style="list-style-type: none"> <li>Coordinates and directs the County's engineering, fleet maintenance, road and bridge, traffic operations and County road programs.</li> <li>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.</li> <li>Reviews federal, state and local laws, rules and regulations governing the programmatic areas supervised and ensures departmental compliance with those regulations through standard operating procedures, administrative directives, staff meetings and other management tools.</li> <li>Prepares the annual departmental service level and line item detail budget request and projections in conjunction with long-range plans for presentation to the County Manager and the Board of County Commissioners.</li> <li>Assures that project deadlines are met.</li> </ul>	
<p><b>Assistant Public Works Director</b></p> <p><b>Tenure with County:</b> 2 months</p> <p><b>Tenure in Current Role:</b> 2 months</p>	<ul style="list-style-type: none"> <li>Coordinates, approves, and makes major decisions concerning design, construction, maintenance, and operations and management of the Public Works Department.</li> <li>Supervises and coordinates the activities of subordinate supervisors and employees including determining work procedures and schedules; issuing instructions and assigning duties; reviewing work; recommending personnel actions; conducting performance reviews; and conducting departmental training and orientation.</li> <li>Develops and improves methodologies for the identification and prioritization of program needs.</li> <li>Coordinates activities with other Alachua County departments.</li> <li>Coordinates activities with various city, state and federal agencies.</li> </ul>	1:5
<p><b>County Surveyor</b></p> <p><b>Tenure with County:</b> 4+ years</p> <p><b>Tenure in Current Role:</b> 4+ years</p>	<ul style="list-style-type: none"> <li>Prepares legal descriptions and directs the mapping for description sketches; reviews and comments on all proposed record plats for compliance with Florida Statutes and County Regulations; signs all record plats; and handles all special survey related projects as may be directed from any County Department.</li> <li>Performs and/or assigns survey computations for the production of right of way maps, boundary surveys, topographical surveys, utility maps, alignment maps, aerial surveys, maintenance mapping, horizontal and vertical control, descriptions, description sketches, and any special mapping request affecting any survey related assignment.</li> <li>Prepares scope of work for all survey requests; provides expert, technical advice regarding surveying and mapping to the County Attorney and staff; provides technical assistance to the County Engineer and staff; maintains a filing system on County property,</li> </ul>	1:4



Position Title / Tenure with County/Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
<p><i><b>Fleet Manager</b></i></p> <p><i><b>Tenure with County:</b></i> 33+ years</p> <p><i><b>Tenure in Current Role:</b></i> 10 years</p>	<p>easements and right of ways; orders, coordinates and reviews title searches; and orders, reviews and analyzes property appraisals.</p> <ul style="list-style-type: none"> <li>• Plans, directs, and coordinates the comprehensive County fleet management, maintenance, repair and procurement program, develops plans for staffing and technical training, develops and prepares guides, procedures and technical instructions to ensure effective administration and utilization of the County fleet, formulates operating policies and program objectives.</li> <li>• Supervises and coordinates the activities of subordinate supervisors and employees including determining work procedures and schedules, issuing instructions and assigning duties, reviewing work, recommending personnel actions, conducting performance reviews, and conducting departmental training and orientation.</li> <li>• Directs the maintenance and repair of heavy and special purpose construction equipment, sedans, light, medium, and heavy trucks, rescue and fire equipment and miscellaneous support equipment.</li> <li>• Directs a vehicle preventive maintenance program and supervises parts inventory management and control.</li> </ul>	<p>1:2</p>
<p><i><b>Critical Facilities Manager</b></i></p> <p><i><b>Vacant Position</b></i></p>	<ul style="list-style-type: none"> <li>• Manages and coordinates the activities of subordinate supervisors and employees including determining work procedures and schedules; issuing instructions and assigning duties; reviewing work; recommending personnel actions; conducting performance reviews; and conducting departmental training and orientation.</li> <li>• Directs daily activities to provide maintenance and repair services on County owned or leased facilities, specifically for Critical Facilities with 24 hour/7 day per week operations).</li> <li>• Manages the business and financial matters of the Critical Facilities Division, including preparation of the annual division service level and line item detail budget request and projections in conjunction with long-range plans for presentation to the County Manager and the Board of County Commissioners.</li> <li>• Develops, implements, and manages Facilities training programs for various trades, safety and compliance ensuring staff is educated and informed.</li> <li>• Services contracts compliance administration; assists with developing scope of services, terms and conditions, and costs; drafts and submits service related bids and evaluates contracted work ensuring compliance with agreement.</li> <li>• Automates maintenance work order system administration, establishes and ensures workload prioritization for customer service and maintenance operations; manages work flow, distribution, workload, measurement and evaluation.</li> <li>• Coordinates activities with other County departments.</li> <li>• Coordinates activities with various city, state and federal agencies.</li> </ul>	<p>1:3</p>



Position Title / Tenure with County/Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
<p><b>Road Superintendent</b></p> <p><b>Tenure with County:</b> 5+ years</p> <p><b>Tenure in Current Role:</b> 1+ year</p>	<ul style="list-style-type: none"> <li>• Supervises and coordinates the activities of subordinate supervisors and employees including determining work procedures and schedules; issuing instructions and assigning duties; reviewing work; recommending personnel actions; conducting performance reviews; and conducting departmental training and orientation.</li> <li>• Supervises all County road and highway operations; supervises the building and reconstruction of streets and roads.</li> <li>• Directs and oversees, proofs and inputs data into the asset and work management system in order to effectively manage the unit's operational needs.</li> <li>• Inspects all highways to determine maintenance needs of surfaces, shoulders, structures, and drainage facilities; assigns employees to make such repairs.</li> <li>• Maintains simple inventories of materials on hand; requisitions gravel, sand and other materials used; requisitions equipment parts; records location and purpose of materials used. Directs subordinate supervisors in the asphaltic patching of streets and roads and in the clearing of road rights-of-way and general grass mowing.</li> <li>• Contacts local officials about maintenance and construction activities in their areas as directed by high level supervisor.</li> </ul>	<p>1:3</p>
<p><b>Construction Inspector Superintendent</b></p> <p><b>Tenure with County:</b> 35+ years</p> <p><b>Tenure in Current Role:</b> 14 years</p>	<ul style="list-style-type: none"> <li>• Supervises and coordinates the activities of subordinate employees including determining work procedures and schedules; issuing instructions and assigning duties; reviewing work; recommending personnel actions; conducting performance reviews; and conducting departmental training and orientation.</li> <li>• Inspects all County road construction projects; private sector road construction projects, site development and driveway and drainage connection construction; and all structures constructed adjacent to County roads for adherence to laws, rules and regulations, permit conditions and established standards and specifications in both construction methods and techniques applied and materials and equipment used.</li> <li>• Serves as liaison with utility company representatives.</li> <li>• Issues utility construction permits; conducts subsequent on-site inspections.</li> <li>• Reviews road construction design plans for proper and accepted construction parameters.</li> <li>• Administers construction contracts.</li> <li>• Reviews street lighting requests and makes recommendations regarding same.</li> </ul>	<p>1:4</p>

Position Title / Tenure with County/Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
<p><b>Civil Engineer III</b></p> <p><i>Tenure with County:</i> 3+ years</p> <p><i>Tenure in Current Role:</i> 3+ years</p>	<ul style="list-style-type: none"> <li>• Supervises, assists in planning, directing, and coordinating the activities of multiple sections within major public works divisions.</li> <li>• Performs complex design elements related to various public works projects.</li> <li>• Reviews and approves design work of subordinate technicians and engineers.</li> <li>• Performs detailed review of development plans and reports prepared by private registered engineers and ensures compliance with applicable development codes.</li> <li>• Exercises considerable autonomy in the approval of development activities and in negotiating development conditions with engineers and developers.</li> <li>• Assimilates all components of project plans, which includes but not limited to plans, quantities, specifications, contracts, and bid documents.</li> <li>• Prepares detailed scopes of work for consultants; participates in the selection process, manages consultant contracts and reviews work of consultants.</li> <li>• Supervises, plans, directs, and prepares engineering studies, feasibility reports, construction plans and cost estimates.</li> <li>• Coordinates engineering field surveys, and construction and maintenance activities performed by private utilities and contractors within public works.</li> <li>• Develops major program plans, establishes methodology for project prioritization, and establishes project plans and production schedules.</li> </ul>	<p>1:4</p>

**FIGURE 2-4:** Alachua County’s Public Works leadership’s, direct reports, and key staff with job functions critical to the surtax.

Source: Alachua County Public Works Department.

## ENVIRONMENTAL PROTECTION

To address the requirements of this subtask, the MJ Team interviewed the environmental program supervisor, parks and open spaces manager, senior planner, and environmental protection director.

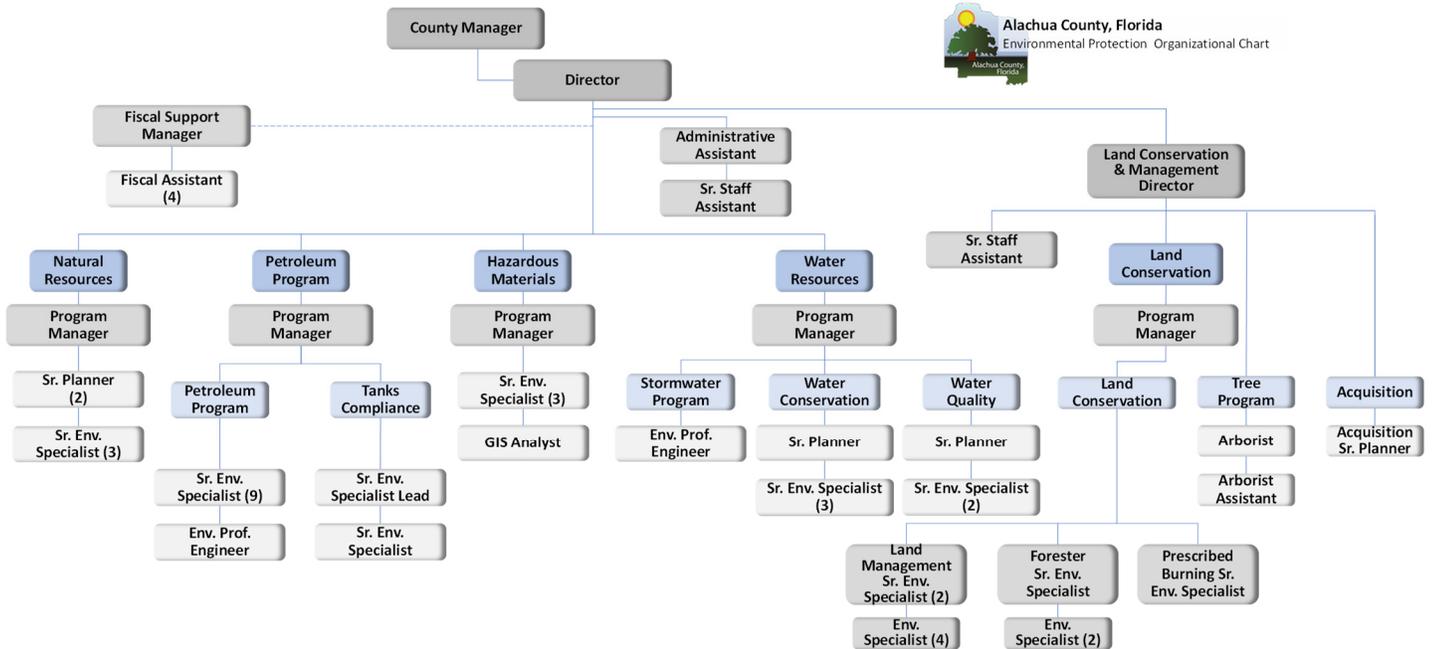
The County provided the following information that the MJ Team has reviewed:

- Environmental Protection Organizational Chart
- SHRM span of control indicators (comparisons utilized by the MJ Team)

Based on our assessment, Environmental Protection meets this subtask.

### *Organizational Structure*

**Figure 2-5** depicts Alachua County’s Environmental Protection Department’s organizational structure, which shows clear lines of authority and no excessive administrative layers.



**FIGURE 2-5:** Alachua County’s Environmental Protection’s organizational structure.  
Source: Alachua County’s Environmental Protection Department.

### Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the Environmental Protection’s organizational structure, we also reviewed a summary of the leadership’s primary job functions and tenure with the County and in their current position as shown in **Figure 2-6**. The figure demonstrates that the span of control for Environmental Protection’s management positions falls within SHRM guidelines.

Position Title / Tenure with County/Role	Major Position Responsibilities	Span of Control
<p><b>Environmental Protection Director</b></p> <p><i>Tenure with County:</i> 19 years</p> <p><i>Tenure in Current Role:</i> 2+ years</p>	<ul style="list-style-type: none"> <li>Oversees Environmental Protection Department staff, budget, and activities.</li> <li>Aligns department goals and objectives with surtax efforts related to land conservation and protection of natural resources.</li> <li>Supervises Land Conservation and Management Program Manager and other program managers.</li> <li>Sets department goals and objectives.</li> <li>Coordinates with other departments and management.</li> </ul>	1:6
<p><b>Program Manager, Land Conservation and Management</b></p> <p><i>Tenure with County:</i> 4+ years</p> <p><i>Tenure in Current Role:</i> 8 months</p>	<ul style="list-style-type: none"> <li>Oversees the day-to-day activities of the Land Conservation and Management Program.</li> <li>Supervises Senior Planners, Senior Environmental Specialists, and Senior Staff Assistant.</li> <li>Coordinates program-level land acquisition priority planning and strategy development.</li> <li>Serves as staff liaison for Land Conservation Board (citizen advisory board).</li> <li>Oversees Land Conservation Program budget.</li> </ul>	1:8

**FIGURE 2-6:** Alachua County’s Environmental Protection leadership’s functions critical to the surtax.  
Source: Alachua County’s Environmental Protection Department.

## PARKS AND OPEN SPACES

To address the requirements of this subtask, the MJ Team interviewed the parks and open spaces manager.

The County provided the following information that the MJ Team has reviewed:

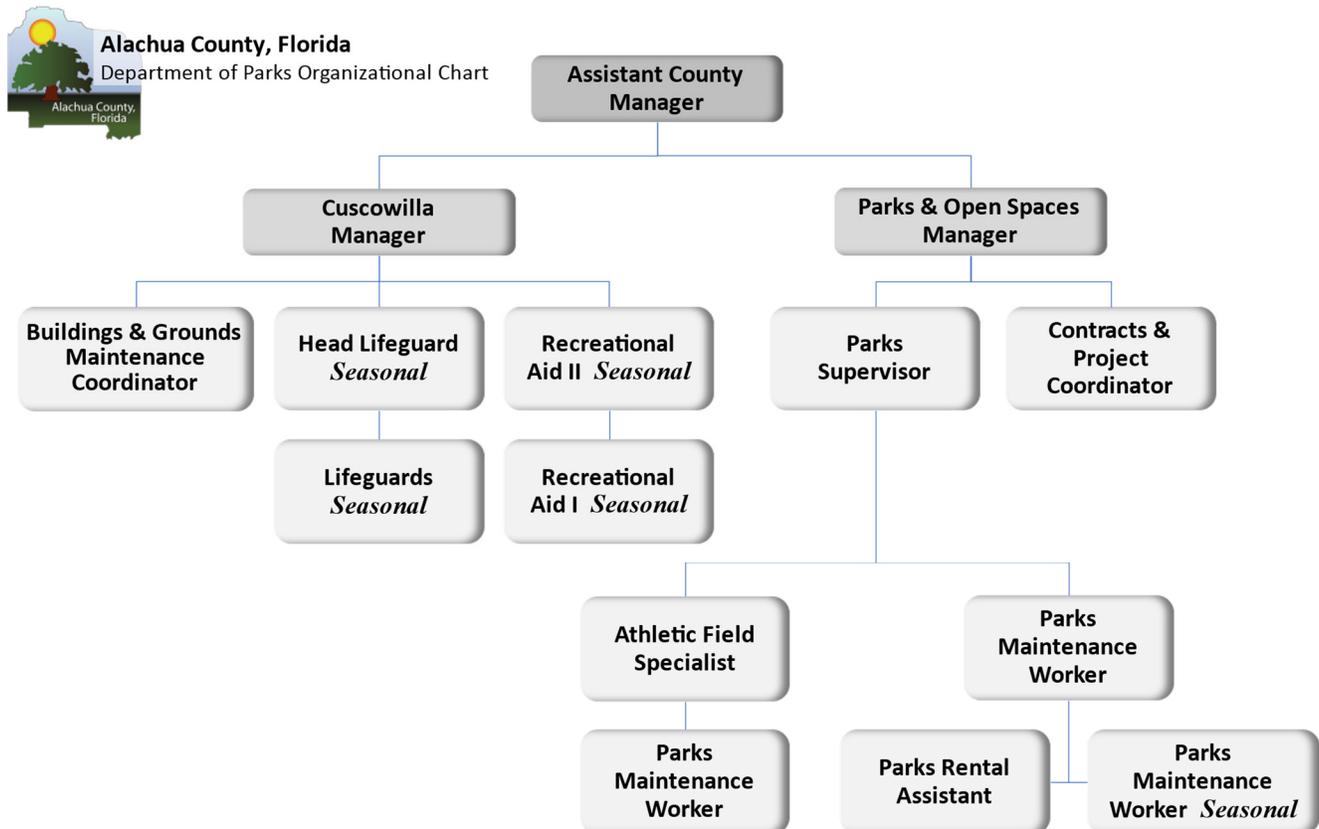
- Parks and Open Spaces Organizational Chart
- SHRM span of control indicators (comparisons utilized by the MJ Team)

The organization has clear lines of authority and no excessive administrative layers.

Based on our assessment, Parks and Open Spaces meets this subtask.

### *Organizational Structure*

Figure 2-7 depicts Alachua County’s Parks and Open Spaces’ organizational structure.



**FIGURE 2-7:** Alachua County’s Parks and Open Spaces’ organizational structure.  
Source: Alachua County’s Parks and Open Spaces Department.

### *Key Personnel Primary Job Functions and County Tenure*

In addition to reviewing the Parks and Open Spaces’ organizational structure, we reviewed a summary of the leadership’s primary job functions and tenure with the County and in their

current position as shown in **Figure 2-8**. The figure below demonstrates that the span of control for Parks and Open Spaces’ management positions falls within SHRM guidelines

Position Title / Tenure with County/Role	Major Position Responsibilities	Span of Control
<p><i>Assistant County Manager/ Parks and Open Spaces Director</i></p> <p><i>Tenure with County:</i> New Position</p> <p><i>Tenure in Current Role:</i> New Position</p>	<ul style="list-style-type: none"> <li>• Prepares the annual departmental budget request including annual work programs; tracks and monitors the departmental and divisional budgets throughout the year including revenue projections.</li> <li>• Engages in an annual review of the Capital Improvements Projects List pertaining to recreation projects and the Recreation and Open Space Element Update.</li> <li>• Applies for Federal, State and Local grant programs to leverage funds for acquisition, capital improvement, and recreation programs.</li> <li>• Develops an inclusive Master Plan for county-wide parks, recreation and open space that is reviewed every two years and updated every ten years.</li> </ul>	1:2
<p><i>Parks and Open Spaces Manager</i></p> <p><i>Tenure with County:</i> 2 years</p> <p><i>Tenure in Current Role:</i> 2 years</p>	<ul style="list-style-type: none"> <li>• Develops and implements a capital improvements program for Wild Spaces Public Places, Florida Boating Improvement Program, Impact Fees and General Fund funded projects. Estimates costs; prepares bid specifications and requisitions needed materials; inspects work during construction and upon completion for compliance with bid specifications.</li> <li>• Prepares Federal and State Grant applications; research tax maps and rolls for park acreage, boundaries and adjacent landowners; contacts adjacent property owners and interested stakeholders when future park development is being considered.</li> </ul>	1:3
<p><i>Cuscowilla Manager</i></p> <p><i>Tenure with County:</i> Vacant</p> <p><i>Tenure in Current Role:</i> Vacant</p>	<ul style="list-style-type: none"> <li>• Develops and implements a variety of programs for both youth and adults to promote usage and rentals of the facilities. Estimates costs; prepares online and in print marketing; acquires needed materials and contractors; inspects work during construction and upon completion for compliance with bid specifications</li> <li>• Prepares Federal and State Grant applications and required accreditation paperwork; research grant opportunities and applies for grants to promote activities and events at Cuscowilla.</li> </ul>	1:2

**FIGURE 2-8:** Alachua County’s Parks & Open Spaces’ leadership, direct reports, and key staff with job functions critical to the surtax.

Source: Alachua County’s Parks and Open Spaces Department.

### COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask, the MJ Team interviewed the assistant county manager/chief of staff, director, community support services and housing director.

The County provided the following information that the MJ Team has reviewed:

- Community Support Services Organizational Chart
- SHRM span of control indicators (comparisons utilized by the MJ Team)

The organization appears to have clear lines of authority and no excessive administrative layers. Based on our assessment, Community Support Services meets this subtask.

### Organizational Structure

Figure 2-9 depicts Alachua County’s Community Support Services’ organizational structure.

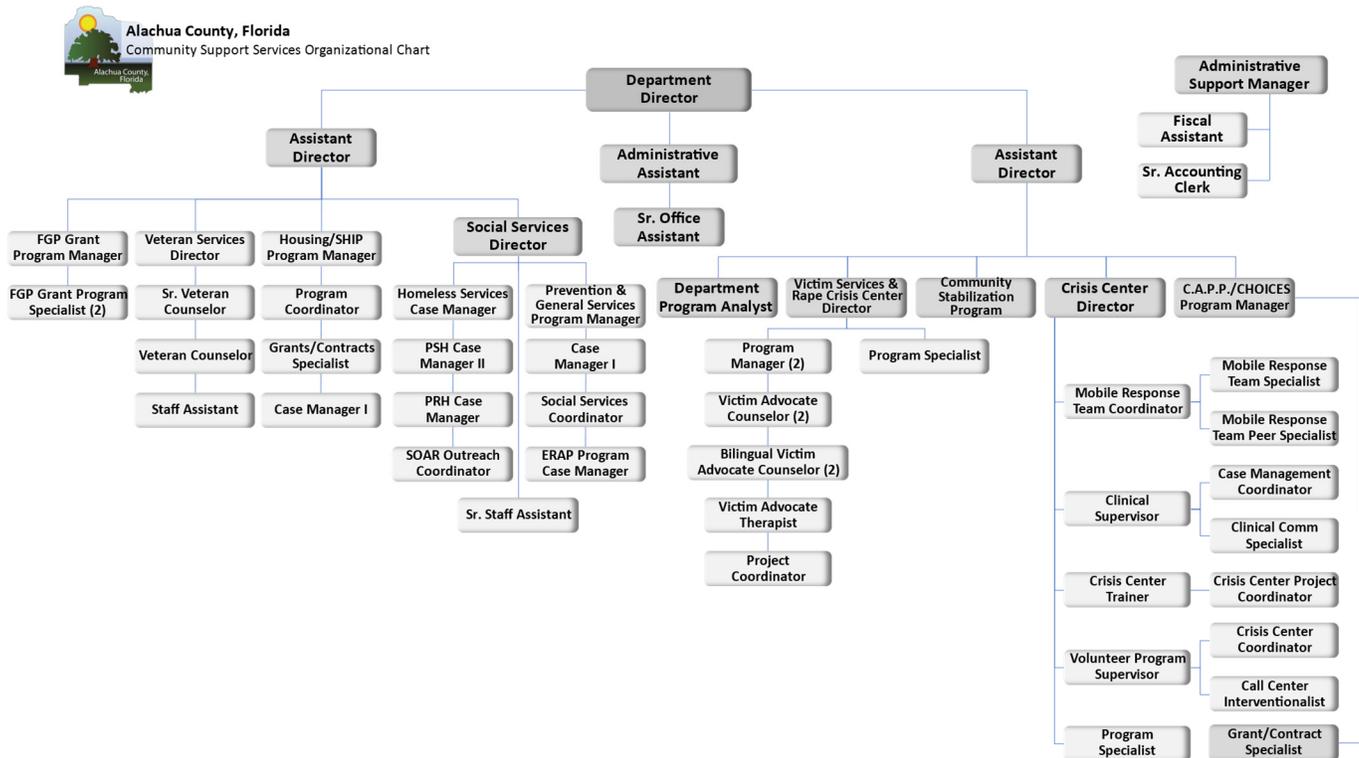


FIGURE 2-9: Alachua County’s Community Support Services’ organizational structure. Source: Alachua County’s Community Support Services Department.

### Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the Community Support Services’ organizational structure, we reviewed a summary of the leadership’s primary job functions and tenure with the County and in their current position as shown in Figure 2-10. The figure below demonstrates that the span of control for Community Support Services’ management positions falls within SHRM guidelines.



Position Title / Tenure with County/Role	Major Position Responsibilities	Span of Control
<p><b>Department Director</b></p> <p><i>Tenure with County:</i> 6.5 years</p> <p><i>Tenure in Current Role:</i> 6.5 years</p>	<ul style="list-style-type: none"> <li>• Provides oversight and administration of the Department of Community Support Services, programs, and staff.</li> <li>• Prepares and leads team to execute and achieve results in affordable housing and economic development.</li> <li>• Establishes objectives, policies, budgets, and procedures to support the priority for increasing the supply of affordable and workforce housing throughout the County.</li> <li>• Develops recommendations to the Board of County Commissioners on all aspects of affordable housing.</li> <li>• Manages risk and ensures compliance.</li> </ul>	1:3
<p><b>Assistant Department Director</b></p> <p><i>Tenure with County:</i> 20.5 years</p> <p><i>Tenure in Current Role:</i> 6.5 years</p>	<ul style="list-style-type: none"> <li>• Supports administrative and program planning, strategies, and implementation.</li> <li>• Assists in establishing objectives, policies, budgets, and procedures.</li> <li>• Assists with contract and grant management, monitoring, and evaluation.</li> <li>• Researches, interpret, and analyze the impacts of legislation, regulations, ordinances, contracts, and financial documents.</li> <li>• Assists in establishing private and public partnerships.</li> <li>• Supervises staff, including training.</li> <li>• Supervises the collection, analysis, and reporting of data.</li> <li>• Works with advisory board and committees.</li> </ul>	1:5
<p><b>Housing Program Manager</b></p> <p><i>Tenure with County:</i> 4 years</p> <p><i>Tenure in Current Role:</i> 4 years</p>	<ul style="list-style-type: none"> <li>• Manages daily operations of Trust and programs.</li> <li>• Reviews applications and proposals for acquisition, predevelopment, construction, and financing.</li> <li>• Maintains collaborative with private sector and Community Based Organizations, residents, county and city personnel, and stakeholders.</li> <li>• Assists with state and federal affordable housing agreements with developers, state associations, brokers, investment bankers and other agencies.</li> <li>• Monitors operations and evaluates programs, services, and activities to assure they are meeting community needs; coordinates community meetings to discuss housing programs issues.</li> <li>• Assists with the review of grant applications, pro-formas, operating budgets, procurement documents, construction specifications/plans, etc. to ensure compliance with local, state, and federal policies and regulations.</li> </ul>	1:3
<p><b>Grant/Contracts Coordinator</b></p> <p><i>Tenure with County:</i> Vacant</p> <p><i>Tenure in Current Role:</i> Vacant</p>	<ul style="list-style-type: none"> <li>• Acts as the point person for applications and grant/contract reports, creating a process efficiently communicate information to and from team member.</li> <li>• Coordinates all assigned contracts from procurement through archiving.</li> <li>• Coordinates programmatic, fiscal monitoring from requesting documentation, organizing, and reviewing documents for completeness, and forwards them to Fiscal Representative.</li> <li>• Maintains working relationships with multiple departments to be sure all transactions adhere to regulations.</li> <li>• Maintains and updates files/database of all contracts and amendments. Organizes, files, and saves all documents related to</li> </ul>	1:1



Position Title / Tenure with County/Role	Major Position Responsibilities	Span of Control
	subgrantee monitoring and produces as necessary for audit purposes. <ul style="list-style-type: none"> <li>Assists in creating and maintaining systems for gathering data needed to track progress toward grant/contract deliverables.</li> <li>Maintains annual grants calendar.</li> <li>Assists in research and writing of grants.</li> </ul>	

**FIGURE 2-10:** Alachua County’s Community Support Services’ leadership, direct reports, and key staff with job functions critical to the surtax.  
Source: Alachua County’s Community Support Services Department.

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

**OVERALL CONCLUSION**

The MJ Team did not evaluate these subtasks by program because much of the work activity to assess turnover, vacancies, and workload is handled at the County level.

Subtask 2.2 is partially met overall. The MJ Team assessed the reasonableness of current program staffing levels given the nature of the services expected to be provided if the surtax passes. Current year turnover and vacancy rates generally exceeded suggested SHRM guidelines of 10% for most program areas. The County has developed and implemented strategies to lower turnover and vacancy rates and has plans to further expand these strategies.

**ANALYSIS**

To address the requirements of this subtask, the MJ Team interviewed the public works director/county engineer, road superintendent, assistant public works director, director, community support services, housing director, environmental protection director, environmental program supervisor, senior planner, and parks and open spaces manager, senior assistant county attorney, assistant county manager/budget and fiscal services, budget manager, procurement manager, and human resources director.

In addition to conducting interviews with program leadership and administrative support leadership, the MJ Team also requested the number of full-time equivalent staff for each of the program areas, vacancy and turnover rates, and workload data.

*Vacancy and Turnover Rates*

The MJ Team reviewed the vacancy and turnover rates for the County’s program areas for the date range October 1, 2021, through June 29, 2022, as shown in **Figure 2-11**.

According to the SHRM, as a general benchmark depending on the labor categories, average turnover and vacancy rates should be around 10%. Each of the County’s program areas that will



be charged with overseeing the surtax funds have vacancy/turnover suggested rates, except for Land Conservation and Management, which has a 6.67% turnover rate.

The Housing Program within the Community Support Services Department has the highest average turnover rate, at 66.67%, largely because the division is only budgeted for 4 full-time equivalent positions and had 2 vacancies during the period being assessed and one vacancy currently.

Public Works Development Review/Road and Streets Division has the next highest turnover rate at 33.33% mainly because the division also only has 4 budgeted full-time equivalent employees; had a vacancy previously during the year; has a current vacancy and had 1 employee in the division to retire.

Public Works/Road and Bridge has 110 budgeted full-time equivalent positions, an average of 30 current vacancies and an average turnover rate of 15.00%. Public Work leadership indicated that some staff may be leaving the department for more attractive salaries and/or positions that required less outdoor work. Public Works indicated that if the number of staff needed to handle the surtax workload requirements is unavailable, contract or temporary staff will be hired instead. A plan has been developed to hire the contract and/or temporary staff.

Parks and Open Spaces has 16 budgeted full-time equivalent employees; 3 current vacancies and has a turnover rate of 23.08%, as shown in **Figure 2-11** below.

### Employment Status Report

Effective Date Range 10/01/21 – 06/29/22

	7900 – PW Road and Bridge	6800 – PW Development Review-Roads and Streets	4101 – Land Conservation and Management	4100 – Parks and Open Spaces Dept.	2900 – Community Support Services Dept-Housing
<b>Total Positions</b>	110	4	16	16	4
Vacancies	12	1	1	3	2
Avg # of Full Time Equivalent Employee (FTE)	80	3	15	13	3
Current Vacancies	30	1	1	3	1
<b>Average Turnover Rate</b>	<b>15.00%</b>	<b>33.33%</b>	<b>6.67%</b>	<b>23.08%</b>	<b>66.67%</b>

*Report shows separations between this effective date range (10/01/21 to 06/29/22)*

*This number is total current vacancies (before and during the effective date range)*

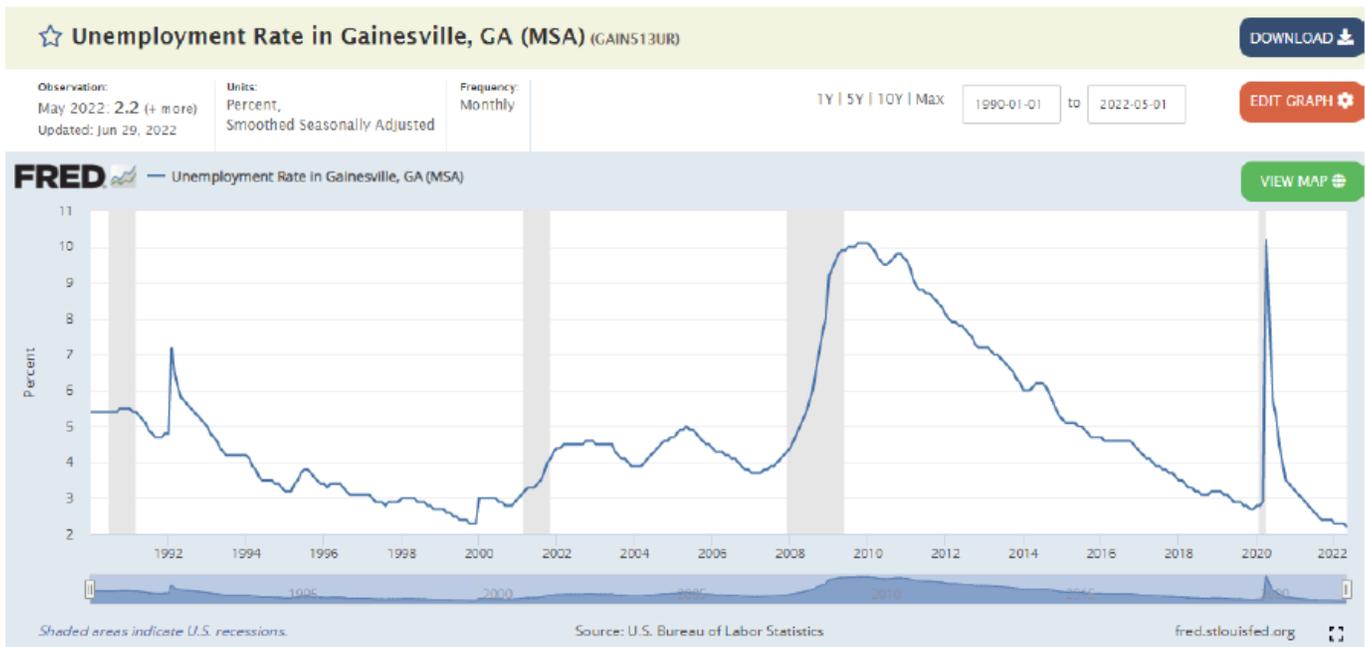
Event Reason	7900 – PW Road and Bridge	6800 – PW Development Review-Roads and Streets	4101 – Land Conservation and Management	4100 – Parks and Open Spaces Dept.	2900 – Community Support Services Dept-Housing
Retired	1	1	0	0	0
Resigned	8	0	1	3	1
Probationary Term	3	0	0	0	1
<b>TOTAL</b>	<b>12</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>

**FIGURE 2-11:** Alachua County’s vacancy and turnover rates for reviewed program areas for the date range from October 1, 2021 through June 29, 2022.

Source: Alachua County’s Human Resources Department.

Since the COVID-19 pandemic began more than two years ago, employee turnover has risen significantly. Statistics from the U.S. Department of Labor show that U.S. employee annual voluntary turnover is currently around 20% from the COVID-19 pandemic and may reach an average of 32% this year because many employees are voluntarily resigning from jobs because of low job satisfaction and low wages.

Compounding the County’s high vacancy/turnover rates in some areas is the extremely low national unemployment rate and low unemployment rate in Alachua County. As of May 2022, the national unemployment rate was 3.6% and **Figure 2-12** shows that Alachua County/ Gainesville MSA’s unemployment rate was even lower at 2.2%.



**FIGURE 2-12:** Alachua County/Gainesville’s MSA Unemployment data.  
Source: U.S. Bureau of Labor Statistics.

### Workload

The Land Conservation Program performed a staffing and workload review in 2021 and presented a proposed 3-year staffing plan to the Board of County Commissioners based on anticipated future workload at the August 12, 2021, budget review meeting. Conservation Lands also tracks staff workload data through a time management program that EPD uses. The other programs assessed did not formally track or monitor workload as a means of determining staffing level requirements.

To mitigate higher than normal turnover and vacancy rates, Alachua County’s Human Resources Department has already or is in the process of implementing the following strategies:

- Increased minimum starting rate of pay to \$15.00 per hour during Fiscal Year 2021/2022, effective October 2021.



- Provided a mid-year \$1,000 increase (approved by the Board of County Commissioners) in April 2022, which will raise the minimum starting rate of pay for all employees to \$16.00 per hour, effective in October 2022.
- Continued to allow “remote/work from home” options for employees, where possible. Hired a consultant to evaluate and complete a hybrid/remote work option study, which will be presented to the Board of County Commissioners later in calendar year 2022.
- Hired temporary staff to fill vacancies, when possible. Staff in temporary positions will be given the opportunity to apply for full-time positions for which they are qualified.
- Engaged a new training manager to review existing training programs and create new ones for employee’s growth and development; and to explore revisions to the onboarding process and new employee orientation to increase employee’s awareness of the work environment and decrease turnover during the probationary period.
- Incorporated more competitive benefits and a Veterans hiring preference program into the County’s overall recruitment plan.

**RECOMMENDATION 2.2 – Develop staffing standards for all programs and develop and implement specific strategies to lower turnover and vacancy rates below 10%.**



## RESEARCH TASK 3

### FINDING SUMMARY

#### **ALTERNATIVE METHODS OF PROVIDING SERVICES OR PRODUCTS.**

Overall, Alachua County meets Research Task 3.

County program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services. For example, Public Works (PW) described using simplified engineering plans for roadwork not requiring detailed engineering in lieu of more extensive and labor-intensive detailed plans resulting in a savings exceeding \$18 million.

Additionally, 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. For example, PW analyzed the effectiveness of using a conventional motor grader to maintain unpaved roads, which requires a front-end loader to load/ redistribute road material compared to leasing a one-step motor grader that does not require a front-end loader. Based on the analysis provided, a cost savings of approximately \$13,300 per motor grader per year is being realized using a one-step motor grader.

The County has also achieved cost savings by changing the type of vehicles used for ambulances. An evaluation resulted in savings of \$11,733 in operational costs per year per vehicle by changing to the Chevrolet ambulance and \$90,000 per vehicle in purchase price.

### **SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS**

**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.**

### **OVERALL CONCLUSION**

Subtask 3.1 is met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.

### **ANALYSIS**

#### **PUBLIC WORKS**

To address the requirements of this subtask as it relates to Public Works (PW), the MJ Team interviewed program administrators and examined examples of formal evaluations of in-house



services and activities such as an evaluation of road pavement methods. Therefore, this subtask for Public Works is met.

PW consists of several sub-organizational units such as Roads, Fleet Management, Critical Facilities, Traffic Maintenance, Survey and Real Property, Construction Inspection, Development Review, and Engineering and Stormwater. PW plans to use the surtax dollars to construct more infrastructure projects. Work done for other departments is invoiced through interdepartmental budget transfers.

The workloads of County engineering staff drive the decision of whether to use in-house versus outside contracted services. PW administrators provided an example of a formal evaluation conducted in the spirit of this subtask. Specifically, PW performed an evaluation of road pavement methods prior to paving NW 23<sup>rd</sup> Avenue. The evaluation compared simplified engineering road pavement methods to more detailed and labor-intensive methods. The simplified method involves milling and overlay work (paving) while the other method involves developing more detailed pavement plans. Simplifying the plans produced either in-house or by consultants is resulting in cost savings for the County by reducing engineering effort and fees.

**Figure 3-1** shows a comparison of a 2017 cost estimate for a complete rework of the roadway, the same work estimated for 2022, and the work using a simplified mill and resurface using simplified plans without the complete rework. The evaluation of existing in-house services resulted in a substantial savings.

Element	Option 2 2017 Estimate	Option 2 2022 Estimate	Mill and Resurface 2022 Estimate
Right-of-way	\$ 1,310,000	\$ 6,000,000*	N/A
Design	\$ 780,000	\$ 917,237	\$ 105,000
Construction	\$ 10,710,000	\$ 16,319,645	\$ 5,001,301
<b>Total Cost</b>	<b>\$ 12,800,000</b>	<b>\$ 23,236,882</b>	<b>\$ 5,106,301</b>

**FIGURE 3-1:** Comparison of 2017 and 2022 cost estimate for complete rework of the roadway, as well as estimate for using a simplified mill and resurface utilizing simplified plans.

Source: Alachua County’s Public Works Department.

### **ENVIRONMENTAL PROTECTION**

To address the requirements of this subtask as it relates to Environmental Protection (EP), the MJ Team interviewed program administrators and examined examples of formal evaluations of in-house services and activities such as contracted legal, title, and survey services. Therefore, this subtask for Environmental Protection is met.



Legal, title, and survey services are contracted out because these services require certifications and licenses that EP staff do not have. The county surveyor manages all outside survey contracts to ensure quality control. Contracted services include property appraisals and negotiation services. In-house services include contract management and site assessments.

In accordance with BOCC policy (County Resolution 18-101), site assessments must be performed by qualified county staff to ensure consistency with the type of potential properties to be acquired and the County's management acquisition strategy and priority resource identification. Alachua County's management acquisition strategy is a holistic method used by the county to strategize ways of protecting critical habitat of endangered species and pristine land, whereas priority resource identification prioritizes the land acquisition process by placing the most vulnerable land at the top of the acquisition list.

When a site assessment leads to property acquisition, EP staff initiate restoration activities that are performed by contractors for herbicide application, removal of fire debris, invasive species removal, and new property access road construction and possibly other activities depending on the property. Many of these activities are contracted out because neither EP staff nor Alachua County have the resources to provide them in-house.

### **PARKS AND OPEN SPACES**

To address the requirements of this subtask as it relates to Parks and Open Spaces (P&OS), the MJ Team interviewed program administrators and examined examples of formal evaluations of in-house services and activities such as janitorial services and contracted mowing services. Therefore, this subtask for Parks and Open Spaces is met.

P&OS also formally evaluates services to identify service models that might create cost savings or performance improvements. For example, P&OS conducted a cost analysis to determine whether janitorial services would result in cost savings relative to using in-house staff. The data showed \$83,491 annually for staff to clean restrooms versus \$23,100 for outsourced cleaning, a savings of \$60,000. As such, the county decided to contract out park restroom janitorial services.

In addition, P&OS evaluated the cost versus benefit of using the PW roadside mowing contractor to mow County parks, instead of hiring its own contractor. PW administrators performed extensive research on grass maintenance and health and recommended mowing equipment to sustain healthy park grass. This analysis found that the quality of cutting using mowing equipment designed for roadside mowing results in inferior quality for cutting open area parks. As a result, P&OS continues to use their own mowing equipment and staff to provide park mowing services.

### **COMMUNITY SUPPORT SERVICES**

To address the requirements of this subtask as it relates to Community Support Services (CSS), the MJ Team interviewed program administrators and examined examples of formal



evaluations of in-house services and activities such as the purchase of a motel and the use of grant proceeds to fund renovation needs. Therefore, this subtask for Community Support Services is met.

The County's CSS department consists of two broad subdepartments – homeless housing and social services. Infrastructure projects exist under homeless housing whereas social services include victim services, a crisis center, and other similar personal support systems.

Proposed surtax dollars will primarily be used to provide and continue funding the homeless housing program, which currently functions partially through grant receipts. To stretch County dollars to the maximum extent, CSS depends upon and supplements their annual budget through applying for and receiving various grants. One such grant is the Supportive Housing Program (SHP), which is a primary grant source for the County's homeless housing program.

Historically, grant funding has been low – about \$200,000/year that required the County to reduce the number of full-time employees (FTE) and convert some employees to part time. In the last two years, grant funding has increased allowing the part time staff to be reinstated as FTEs. Administration of these grants, including the Community Development Block Grants (CDBG) is handled through contracted services to reduce staff labor costs and lower the possibility of future staff reductions. According to CSS staff, contracting out grant administration services also provides a separation between grant administration and distribution of funds as a means of internal controls.

The County is involved in other ways to assist the homeless population. The County and other cities within the County, namely the City of Gainesville (the "City") have established a unique approach when it comes to the homeless population, whereby the County budgets and provides emergency and permanent homeless housing and the City provides temporary homeless housing and food assistance through the Florida Food Assistance Program (SNAP). The CSS program administrators indicated that the separation of county and city more equally distributes financial responsibilities. Team MJ's observation is that this separation provides a more efficient operating model for providing benefits to the homeless.

Another unique solution by CSS addresses permanent homeless housing. Utilizing a combination of grant and County funds efficiently and uniquely, CSS purchased a motel in 2021. The County purchased the motel to create homeless housing apartments. CSS provided an evaluation of COVID-19 and its impact on homelessness. CSS prepared the evaluation to obtain a CDBG grant to provide shelter and services to the homeless. The evaluation stated:

*"While using hotels/motels for the temporary placement of homeless COVID vulnerable populations has been explored as an option, it is not financially feasible nor outcome oriented to consider paying a large sum for daily rates."*

This evaluation is evidence that CSS formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services.



The purchase of the motel will involve renovations, including a fire suppression system, which the County contracted out while the County will provide inspection services. The County received a \$4 million CDBG grant in June 2022. Renovation costs will be covered through the CDBG grant, which uses Coronavirus Aid, Relief, and Economic Security funds. According to CSS staff, the project has been successful by providing needed homeless housing at a low cost to the County. The project also demonstrates cooperation between CSS, PW, and Purchasing. According to CSS staff, meetings are held biweekly between CSS, PW, and Purchasing to coordinate ongoing and future projects.

The County provided information indicating that the purchase price of the motel was less than constructing a new 18,000 square foot facility. Other properties available were significantly more and required much more work to bring to livability and conversion to apartments. The location of the motel was also pivotal being on a bus line, near health care, restaurants and stores increasing tenant convenience. The purchase price included an adjacent vacant parcel that may provide for future construction.

Using grant funds for the motel renovation and having the forethought that an existing motel would be more cost effective for providing homeless housing demonstrates that the County evaluates existing in-house services and activities to assess the feasibility of alternative methods of providing services. Grant funds, rather than County funds, will be used to renovate the motel, thereby making the purchase more cost effective. The CDBG assessment where the feasibility of purchasing the motel to provide shelter for the homeless observed the following:

*“The vulnerabilities nor COVID will not disappear at the end of the day on 12/31/20, which would still require a long-term response from the community as to how address the same issue beyond 1/1/2021. The purchase of the hotel and conversion into efficiencies, would provide both safe spaces for housing homeless COVID vulnerable individuals, as well as a long-term response to their housing instability.”*

**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.**

## OVERALL CONCLUSION

Subtask 3.2 is met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.



## **ANALYSIS**

### **PUBLIC WORKS**

To address the requirements of this subtask as it relates to PW, the MJ Team interviewed program administrators and examined evidence that they have reasonably assessed contracted and/or privatized services to verify effectiveness and cost savings achieved such as the use of new versus conventional road pavement equipment. Therefore, this subtask for Public Works is met.

For example, PW has analyzed the cost effectiveness of using a conventional motor grader to maintain unpaved roads (along with the staff and other equipment needed) versus a new one-step motor grader that reduces the number of required staff and equipment, thus reducing costs. The analysis included the costs associated with leasing a one-step motor grader that loads excess material into a dump truck without the need of a front end loader. According to PW staff, significant cost savings resulted from using the one-step motor grader by eliminating a major piece of equipment, the trained staff required to operate the equipment, a special trailer to transport the equipment, and eliminating the operating costs (fuel and maintenance) to run the equipment. The operational and labor costs averaged over five-years per piece of equipment for the conventional motor grader and front end loader was approximately \$20,000/year compared to the one-step motor grader averaging \$6,700/year.

### **ENVIRONMENTAL PROTECTION**

To address the requirements of this subtask as it relates to EP, the MJ Team interviewed program administrators and examined evidence that they have reasonably assessed contracted and/or privatized services to verify effectiveness and cost savings achieved such as a request for proposal (RFP) evaluation form for contracted services. Therefore, this subtask for Environmental Protection is met.

The staff within EP manage outsourced contracts. The contracts consist of herbicide application, land appraisals, access roads construction, and brush clearing. As the County does not have the labor resources to complete these tasks in-house, there are no cost comparisons for these services to determine the effectiveness of outsourcing.

An example of evaluating contracted services was provided as an evaluation form included in a recent vegetation management RFP. Once a vendor is under contract, a vendor is evaluated on a points system for contractual scope of services infractions with an upset limit of three points. Vendors that accumulate three points are ineligible to participate in future procurement opportunities for one full year.

### **PARKS AND OPEN SPACES**

To address the requirements of this subtask as it relates to P&OS, the MJ Team interviewed program administrators and examined evidence that they have reasonably assessed contracted



and/or privatized services to verify effectiveness and cost savings achieved such as restroom cleaning services. Therefore, this subtask for Parks and Open Spaces is met.

P&OS did an evaluation based on cost, for cleaning at County park restrooms. The evaluation was based on contracted services versus county staff providing the service. The evaluation indicated a savings of almost four to one that it is more cost effective to contract out the restroom cleaning.

### COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask as it relates to CSS, the MJ Team interviewed program administrators and examined evidence that they have reasonably assessed contracted and/or privatized services to verify effectiveness and cost savings achieved such as contracting out emergency rental assistance services. Therefore, this subtask for Community Support Services is met.

CSS pursued and was awarded a \$550,000 grant for Emergency Rental Assistance. The grant schedule of drawing down funds and meeting the objectives established in the grant required utilizing a contracted service. A total of 1,600 applications were submitted. Funding was expended after 200 applications were processed.

The significant number of applications required CSS to look for alternatives to meet the unanticipated need and ramp up quickly. Discussions were initiated with a local accounting firm who had been hired to process CARES (Coronavirus Aid, Relief, and Economic Security) applications in 2020. CRI agreed to work with the County on a hybrid model that addressed concerns related to capacity and speed that allowed funds to get to residents to meet commissioners' goals of preventing evictions. The hybrid model also allowed the County to remain engaged in the final approval and payment process as well as quality control. Commissioners gave final approval to the hybrid model and County plan for Emergency Rental Assistance Program (ERAP) on March 9, 2021, and requested applications be made available to residents by March 15, 2021.

**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.**

### **OVERALL CONCLUSION**

Subtask 3.3 is met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.

## ANALYSIS

### PUBLIC WORKS

To address the requirements of this subtask as it relates to PW, the MJ Team interviewed program administrators and examined evidence that they 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. Such evidence includes the purchase of fleet ambulances for fire-rescue. Therefore, this subtask for Public Works is met.

An example provided by the County for changes made to existing delivery methods includes the purchase of fleet ambulances for fire-rescue. The County made a detailed cost analysis of current and proposed vehicle options in an attempt to lower unit lifecycle costs. The fleet of International 4400 trucks the County has been using as ambulances has high initial and operational costs but has a long operational life; however, Alachua County wanted to lower the ambulance costs. The operational costs of the International trucks were compared with the Ford Transit van and the Chevrolet 3500 truck. Operational and replacement costs of the International and Chevrolet units as reported by the County, are shown in **Figure 3-2** below.

Unit Type	International 4400	Chevrolet 3500
<i>Purchase Price</i>	\$ 242,000	\$ 143,000
<i>Operational Cost</i>	\$ 40,333 (6 years)	\$ 28,600 (5 years)

**FIGURE 3-2:** Operational and replacement costs for International and Chevrolet units.

Source: Alachua County Public Works.

By changing to the Chevrolet ambulance, the County was able to save \$11,733 in operational costs per year and \$90,000 in purchase price.

### ENVIRONMENTAL PROTECTION

To address the requirements of this subtask as it relates to EP, the MJ Team interviewed program administrators. This subtask for Environmental Protection is met.

There have been no changes to service delivery methods by EP, and they continue to contract out many field services. The department does not have the internal resources to provide field contracting services so much of this work must be contracted out. The work, which is competitively bid includes brush clearing, herbicide application, land appraisals, etc. Due to the nature of the field work being performed and that the field work is competitively bid, there are few opportunities for changes in service delivery methods over what is presently being performed.



## PARKS AND OPEN SPACES

To address the requirements of this subtask as it relates to P&OS, the MJ Team interviewed program administrators and examined evidence that they 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. Such changes include the athletic field mowing contract. Therefore, this subtask for Parks and Open Spaces is met.

P&OS evaluated the Athletic Field mowing contract expense and compared it to performing the work in-house due to the contractor underperforming and not meeting the desired level of service. P&OS had been using the same contractor for many years and they were always the only contractor who submitted bids. Fields under this contract were six soccer, two baseball and two softball fields at Jonesville Park, three soccer fields at Forest Park and two soccer fields at Veterans Park.

According to P&OS staff, the purchase order (PO) was issued for \$200,000 and the contract was for services up to that dollar amount. The level of service at the time was less than desired and recommended by professionals in the field. Although there were available monies under the PO for the contractor to use, he did not increase any of his services. The average expenditure from 2011 thru 2015 was \$170,713.

P&OS decided to utilize in-house staff to mow County parks. P&OS staff met with individuals involved in agronomy services at the University of Florida (UF) test plot fields, to determine how to restore grass damaged by the mowing equipment and seek recommendations from industry experts on how to improve the quality of mowing. P&OS staff also met with Toro, a mowing equipment manufacturer to seek recommendations for the type of mowing equipment to use that would not damage grass. P&OS staff modeled the equipment needs based on what the contractor was using along with input from other sources.

As a result of this evaluation, the annual P&OS budget process was utilized to implement the purchase of new equipment that was funded from the current and next fiscal year. Staffing costs of approximately \$63,000 and recurring costs of \$42,000 reduced the estimated annual operational cost from \$170,000 to \$105,000.

## COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask as it relates to CSS, the MJ Team interviewed program administrators and examined evidence that they 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. Such changes include providing transitional homeless housing services. Therefore, this subtask for Community Support Services is met.

The example provided by CSS included changes in the way the County handled transitional homeless housing services. Transitional homeless housing provides supportive housing that is temporary but is designed to be an intermediate step between emergency shelter and



permanent housing. The County brought in a national consultant to analyze the transitional housing program summarized in the 'National Alliance to End Homelessness' study resulting in recommendations to improve the program and reduce costs.

One notable change recommended was closing down a problem campground that was being used for transitional housing and was unsafe. The consultant noted that the County was spending too much on front end program costs (securing initial housing) and not enough on back-end program costs (maintaining temporary housing for a longer period of time). The County coordinated with surrounding cities to reduce program costs through an interlocal agreement by agreeing to provide permanent housing while surrounding cities provide temporary shelters. In this way the cost of providing temporary shelters and permanent housing is a shared cost.

**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.).**

## OVERALL CONCLUSION

Subtask 3.4 is met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.

## ANALYSIS

### PUBLIC WORKS

To address the requirements of this subtask as it relates to PW, the MJ Team interviewed program administrators and identified 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.). Such opportunities include participation in various professional associations where best practices and innovative methods are shared, and examples of alternative delivery methods being considered. Therefore, this subtask for Public Works is met.

Staff stay abreast of new methods and technologies by actively participating with peer counties in state and national professional associations. These organizations include the Florida Association of Counties, The Florida Association of County Engineers, the National Association of County Engineers, the American Public Works Association, and Local Agency Program Community of Practice.

Examples of Future Alternative Service Delivery Methods Being Considered:



1. **Road Shoulder Leveling Machine** – This all-in-one machine will cut and fill the road shoulder, and continuously load the dump trucks. Thereby, improving safety and efficiency by reducing the number of machines and employees needed to do the job.
2. **Auto Flaggers** – Auto flaggers can be used to replace human flaggers for controlling traffic during the maintenance of traffic operations (MOT). Auto flaggers can be managed by one staff member, versus using two to three staff members to provide standard MOT.

## ENVIRONMENTAL PROTECTION

To address the requirements of this subtask as it relates to EP, the MJ Team interviewed program administrators and identified 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.). Such opportunities include combining land appraisal services with timber appraisal services. Therefore, this subtask for Environmental Protection is met.

Based upon information provided by the County during the interview, a possible future opportunity for additional cost savings involves combining land appraisal services with timber appraisal services to reduce the number of contracts and thus save dollars. The County has been hiring a timber crew to value the timber while a separate crew evaluates the property value, then the two appraisals are combined to produce one valuation number. New contracts will be advertised in the Fall of 2022, seeking property appraisers and timber evaluators/ appraisers together, thus saving a step and hopefully additional cost.

The County periodically meets with other counties at the state level at the annual Florida Association of Counties conference, the Florida Local Environmental Resource Agencies conference, and at the Florida Public Lands and Acquisition and Management conference. Due to the County's successful land conservation program, other counties look to the County for guidance to set up their land conservation programs.

## PARKS AND OPEN SPACES

To address the requirements of this subtask as it relates to P&OS, the MJ Team interviewed program administrators and identified 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.). Such opportunities include participation in various professional associations where best practices and innovative methods are shared. Therefore, this subtask for Park and Open Spaces is met.

P&OS provided documentation of membership and participation in the Florida Recreation and Park Association annual meeting. This meeting provides the opportunity for continuing education for P&OS staff and shares best practices of peers in similar programs across other Florida counties.



## COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask as it relates to CSS, the MJ Team interviewed program administrators compared the County 's average spending for various services to a publicly available survey. Therefore, this subtask for Community Support Services is met.

The CSS compared its program to 15 other Florida counties in the areas of mandated services, health services, children's services, basic needs, special populations, transportation, and innovative programs. The County compares very closely to the average spending across the other counties according to the 2022 Florida Association of County Human Service Administrators Annual Survey.



## RESEARCH TASK 4

### FINDING SUMMARY

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

Overall, Alachua County partially meets Research Task 4.

Some goals and objectives are not clearly measurable, although programs' goals are clearly stated and can be achieved within budget, and are consistent with the County's strategic plan. Performance measures are documented for the program areas, yet some are not sufficient and remain static for three or more years. Various internal controls exist to provide reasonable assurance that program goals and objectives will be met. Additionally, the County lacks a comprehensive departmental policies and procedures manual that supports program goals and objectives. Accordingly, the County should ensure that program goals and objectives are clearly stated and measurable, review and update key performance measures, and strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives.

### SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

**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.**

### OVERALL CONCLUSION

Subtask 4.1 is partially met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Although programs' goals are consistent with the County's strategic plan, clearly stated, and can be achieved within budget, some goals and objectives are not clearly measurable. Each relevant department's analysis follows.

### ANALYSIS

To address the requirements of this subtask, the MJ Team 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. As indicated in the County’s Fiscal Year 2022 Adopted Budget Book, the County has won the Certificate of Excellence seven 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.

### COUNTY STRATEGIC PLAN

Alachua County operates under a strategic plan to promote long- term structure, accountability, and direction. **Figure 4-1** presents the Board’s strategic areas of focus and objectives.

Focus Area	Strategic Objectives
<b>EQUITABLE AND RESILIENT COMMUNITY</b>	<ul style="list-style-type: none"> <li>• Resilient means integrating the environment, the local economy, and equity to achieve sustainability.</li> <li>• Equitable means striving to treat everyone justly according to their circumstances, providing opportunity and access for everyone, while focusing on closing existing equity and access gaps.</li> </ul>
<b>GUIDING PRINCIPLES</b>	<ul style="list-style-type: none"> <li>• Address the root cause of issues and inequities.</li> <li>• Utilize a collaborative approach where we seek to hear from all the voices, consider other points of view, and coordinate and leverage relationships to get more done than we could on our own.</li> <li>• Continue to provide mandated services and discretionary services expected by our constituents in a transparent, accountable, efficient and effective manner.</li> </ul>

Focus Area	Strategic Objectives
<p><b>ACHIEVE SOCIAL AND ECONOMIC OPPORTUNITY FOR ALL</b></p>	<ul style="list-style-type: none"> <li>• Promote proactive, collaborative leadership to make the most of Alachua County’s resources.</li> <li>• Build equitable access to health (physical and mental), safety, and opportunity, especially for people who haven’t traditionally had access to those systems.</li> <li>• Create an inclusive process that gets all voices heard.</li> <li>• Focus our Economic Development efforts on local businesses and removing barriers to economic opportunity.</li> <li>• Drive the discussion and implement a central receiving facility as a way to deliver coordinated services.</li> <li>• Provide for the welfare and protection of the public (fire, police, E911, codes, building inspections, dangerous dogs, etc.).</li> <li>• Work with private and public partnerships, including farms and local food entrepreneurs to build a community food system.</li> </ul>
<p><b>INVEST IN AND PROTECT OUR ENVIRONMENT</b></p>	<ul style="list-style-type: none"> <li>• Continue Wild Spaces and Public Places and include agricultural lands as well.</li> <li>• Focus community planning and growth to address climate change and community and environmental resiliency.</li> <li>• Create a Climate Action Plan and implement Climate Action Plan recommendations.</li> <li>• Implement and refine adopted energy, water, and environmental conservation and preservation plans to benefit all inhabitants, and ensure activities are aligned with the Climate Action Plan.</li> </ul>
<p><b>ADDRESS THE HOUSING GAP</b></p>	<ul style="list-style-type: none"> <li>• Invest intentionally to reduce the gap in available public housing.</li> <li>• Coordinate proactively with agencies, municipalities, and other entities.</li> <li>• Define clearly the policies and expectations to make it predictable and more likely to be implemented.</li> <li>• Focus on extremely-low and low income housing.</li> <li>• Develop a “whole cost” approach, including operating costs, not just construction and development costs.</li> </ul>
<p><b>ACCELERATE PROGRESS ON INFRASTRUCTURE</b></p>	<ul style="list-style-type: none"> <li>• Identify and report transparent priorities and progress dashboards.</li> <li>• Investigate Infrastructure Sales Tax in conjunction with Housing Trust Fund, and renewal of Wild Spaces and Public Places.</li> <li>• Research, apply for, and prepare to implement federal investments for the benefit of our local community.</li> <li>• Develop a ‘Today’s design for tomorrow’s roads and infrastructure’ mindset.</li> <li>• Address internet affordability and accessibility gaps throughout the County.</li> <li>• Provide for Public Safety infrastructure.</li> <li>• Improve community mobility and transportation options.</li> </ul>

**FIGURE 4-1:** Fiscal Year 2022, Board Level Strategic Guide.  
Source: Alachua County’s Fiscal Year 2022 Adopted Budget.

As shown in the Budget Book, the Board’s focus areas are also incorporated as focus areas by each department. This alignment from the Board to the departments is documented throughout the Budget Book. For example, as indicated in **Figure 4-2** for the Public Works Department, the County’s focus area is the header above the department’s performance metrics.

FOCUS AREA: Accelerate Progress on Infrastructure				
Measure-Reporting Frequency (Program)	Date	Target	Status	Actual
Number of miles of unimproved roads graded - Reported Quarterly (Transportation)	Target for 9/30/2022	Staying above 250	N/A	N/A
	9/30/2021	Staying above 250	On Track	694.52

FIGURE 4-2: Example of Department Performance Metrics Aligned with Board’s Focus Areas.  
Source: County’s Fiscal Year 2022 Adopted Budget Book.

### BUDGET TO ACHIEVE GOALS AND OBJECTIVES

The County’s budget process provides reasonable assurance that goals and objectives can be achieved within budget. Annually departments review their detailed budgets and submit recommendations and budget proposal requests to the Office of Management and Budget (OMB) as deemed necessary to meet departmental goals and objectives. The MJ Team reviewed examples of departmental budget proposals which include identification of the relevant Board’s Strategic Goals. **Figure 4-3** and **4-4** present examples of such budget proposals aligned with strategic initiatives and goals can be achieved within budget.

Budget Request Form

<b>Proposal Title</b> <b>Proposal Priority for Dept</b> <b>Department</b> <b>Budget Analyst</b> <b>Authority Source</b> <b>Proposal Includes FTE Request</b> <b>Proposal Is Part of 5 Year Plan</b> <b>New Program</b>	<b>Purchase Two (2) Sets of Auto Flaggers Setups</b> Scale: Highest Priority #1 to Lowest Priority #5 <b>Public Works</b> <b>Maureen Powell</b> State Law NO NO NO	<b>Organizational Report (CM/ACM)</b> <b>Strategic Initiative</b> <b>Authority Type</b> <b>Proposal Includes Capital</b> <b>Exist. Performance Measure</b>	<b>1</b> <b>Michele Lieberman</b> <b>Infrastructure</b> Mandatory - Specific YES YES
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**Brief Description of Proposal Request (Specific Titles for FTE, Tangible Item List, etc.)**





**Please Provide Reasoning for Request**

The benefits of using two sets of Auto Flaggers, are to ensure a safe work environment for R&B field staff, provide greater visual vehicle control to traveling public, fast set up time, and can deploy to emergencies quickly by one person. Additionally, two units can be transported with one vehicle not requiring a CDL. Flagging operation will be performed by one employee; thus allowing additional personnel for other operations (worksite, staffing of pothole crews, and other operational needs).

FIGURE 4-3: Example Public Works’ Fiscal Year 2023 Budget Proposal includes applicable strategic initiative to assure that goals can be achieved within budget.  
Source: Office of Management and Budget.



Proposal Priority (1 - *)	Proposal Title			Fiscal Year
EPD1	WSPP Operating budget for stewardship of land acquisitions			2022
Analyst	Stephanie Loven			
Strategic Initiative	5 - Natural Resources			Funding Recommendation
Department	EPD - Land Conservation	Organizational Report (ACM)	County Manager	Funding Recommended
Which authority/directive does this proposal meet?	Alachua County Policy			
Please expound on specific authority/directive (which statute, performance measure deficiency, consequences of not funding, etc. - How?, Why?)	Resolution 18-101 confirms the mandate to improve and manage lands acquired under Alachua County Forever. Land Conservation and Management (successor to Parks and Conservation Lands) has the primary responsibility for implementing the stewardship of the lands acquired.			
Brief Description of Proposal Request (Specific Titles for FTE, Tangible Item List, etc.)				
Office of Conservation Lands and Management is taking on management responsibilities for additional County preserve acreage acquired through the 2016 Wild Spaces Public Places initiative. As of 1/15/2021, 5,200 acres have been acquired. Expectations are that at a minimum, an additional 4,600 acres will be closed on by the end of FY22, with additional lands to be acquired in 2023 and 2024. This request applies the average current land management budget operating costs to those new County lands, and includes property-specific projects. These include projects to secure new lands (fencing, signage, etc.), treat invasive plants, conduct ecological restoration and reforestation, improve infrastructure and construct public use facilities. This will result in a reduction of available funding for land acquisition.				

**FIGURE 4-4:** Example Environmental Protection’s Fiscal Year 2022 Budget Proposal includes applicable strategic initiative to assure that goals can be achieved within budget.  
Source: Office of Management and Budget.

**PUBLIC WORKS**

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented goals and objectives to determine whether they are clearly stated, measurable, and are consistent with the County’s strategic plan. The departmental documentation provided presents a vision which is consistent and relevant to the County’s strategic plan. For example, according to the Budget Book, the County’s Strategic Planning and Performance Management Program is designed to align the strategic goals to departmental plans. The County’s Budget Book demonstrates the following alignment:

- Board strategic goals, focus areas, objectives, and performance measures; and
- Departmental mission, vision, priorities, budget, focus areas, and performance measures.



As referenced in **Figures 4-5** through **4-8**, the MJ Team reviewed each department’s key goals and focus areas which depict alignment and relevance to the County’s strategic initiatives. In addition, the departmental budget is linked to the strategic initiatives. It is unclear how some objectives will be measured. Therefore, this subtask is deemed partially met.

Attribute	Goals/Summary of Services
<i>Program Area(s) – Public Works</i>	<ul style="list-style-type: none"> <li>• Repairing roads and improving road safety</li> <li>• Constructing and renovating fire stations and other public facilities</li> </ul>
<i>Goal/Vision Statement – Public Works</i>	Collaborate with the community, county departments, and other agencies to plan, build and maintain the community’s infrastructure to the highest standards allowable.
<i>Fiscal Year 2022 Major Priorities</i>	<ul style="list-style-type: none"> <li>• (Infrastructure) Public Works will seek approval to purchase new equipment in order to meet maintenance demands in the County’s transportation and stormwater system.</li> <li>• (Infrastructure) Road &amp; Bridge Crews, including Stormwater, will continue to install permanent discharge pipe at “legacy flooding” locations as approved by the Board.</li> </ul>
<i>Public Works – Transportation</i>	<p><b>Construction Inspections:</b> Manage major rehabilitation, capacity and safety enhancements for 900 miles of roads, 200 storm water basins, 79 signals, and 9 bridges.</p> <p><b>Roadway Maintenance:</b> The Engineering and Operations Division performs roadway safety and maintenance including pavement maintenance and roadway maintenance and safety issues.</p>
<i>Public Works – Critical Facilities</i>	<b>Capital Project and New Construction:</b> Manage the renovation, modification, and alteration of existing buildings and the construction of new buildings.
<i>Are Goals Clearly Stated and Measurable?</i>	Goals and major priorities are clearly stated. It is unclear how goals such as manage major rehabilitation and safety enhanced will be measured.
<i>Relevance to Goals in the County Strategic Plan</i>	<p><b>Accelerate Progress on Infrastructure:</b></p> <ul style="list-style-type: none"> <li>• Develop a ‘Today’s design for tomorrow’s roads and infrastructure’ mindset</li> <li>• Improve community mobility and transportation options</li> </ul>

**FIGURE 4-5** Program Goals Alignment with County Strategic Goals.  
Source: County Fiscal Year 2022 Adopted Budget Book.

In addition to the program vision provided in the Budget Book, the MJ Team reviewed the goals and visions in the 2019 Local Roads and Safety Plan. The goals and objectives are clearly stated and align with the County strategic plan, yet lack clarity if they are measurable and within budget. It states the goal of the plan is to follow the vision put forth in the Transportation Element of the Alachua County Comprehensive Plan: 2011-2030. Elements related to transportation safety in the comprehensive plan include:

1. Creating development standards that promote walking and biking safety and allow for emergency and transit access.
2. Develop a long-range program to improve county-maintained roadways and

intersections identified as having safety problems.

3. In conjunction with municipalities and the FDOT, continue to identify and maintain data for locations of current high concentrations of crashes.
4. Promote public safety by coordinating with the Community Traffic Safety Team and Bicycle Pedestrian Advisory Board to minimize traffic hazards and reduce crashes through implementation of "Complete Streets," as promoted by FDOT.
5. Create a safety plan using the "4 E's" of traffic safety: Engineering, Enforcement, Education, and Emergency Response.

### ENVIRONMENTAL PROTECTION

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented goals and objectives to determine whether they are clearly stated, measurable, and are consistent with the County's strategic plan. The departmental documentation provided presents a vision which is consistent and relevant to the County's strategic plan. It is unclear how some objectives will be measured. Therefore, this subtask is deemed partially met.

In addition to the program vision provided in the Budget Book, the MJ Team reviewed the goals and visions of the Alachua County Forever Program as presented on the public-facing Land Conservation website and included the objectives below.

Figure 4-6 depicts how the department's goals align with the County's strategic plan.

Attribute	Goals/Summary of Services
<i>Program Area(s) – Office of Land Conservation and Management</i>	<ul style="list-style-type: none"> <li>• Acquiring interest in lands for conservation, public recreation, and protection of natural resources, including but not limited to the protection of drinking water sources, water quality, and wildlife habitat.</li> <li>• Financing, planning, constructing, and purchasing infrastructure for conservation lands.</li> </ul>
<i>Goal / Vision Statement – Office of Land Conservation and Management</i>	<ul style="list-style-type: none"> <li>• Be a leader in conserving, restoring, and maintaining the most important natural areas of Alachua County.</li> <li>• Implement the Alachua County Forever Program through the acquisition and management of environmentally significant lands funded through the Wild Spaces and Public Places one-half cent sales tax.</li> <li>• Ensure that all real property interests acquired under Alachua County Forever and Balu Forest are managed in accordance with policies and plans to meet the objectives of the program.</li> </ul>
<i>Objectives for Alachua County Forever Program Per Land Conservation Website</i>	<ul style="list-style-type: none"> <li>• To be accountable to the taxpayers.</li> <li>• To acquire the most environmentally significant habitats.</li> <li>• To use a "No Loss of Conservation Values" stewardship ethic.</li> <li>• To treat partners, landowners and sellers with respect.</li> <li>• To leverage the County's local investment.</li> </ul>

Attribute	Goals/Summary of Services
<p><i>Fiscal Year 2022 Major Priorities</i></p>	<ul style="list-style-type: none"> <li>• To encourage a community land ethic.</li> <li>• (Environment) Close on the two fee simple acquisitions under contract totaling 4,267 acres and close on one conservation easement acquisition under contract totaling 2,242 acres. – Land Conservation and Management</li> <li>• (Environment) Plant 200 trees in priority projects along pedestrian sidewalks, pathways and/or corridors where pedestrians will benefit from shade and plant 100 trees to enhance parks or other publicly owned facilities. – Land Conservation and Management</li> <li>• (Environment) Open Buck Bay Flatwoods Preserve to public recreational access. – Land Conservation and Management</li> <li>• (Environment) Conduct timber harvest to aid restoration of over 300 acres of upland forest at Barr Hammock Preserve. – Land Conservation and Management</li> <li>• (Environment) Develop Public Use plans for Black Lake Preserve and Four Creeks Preserve. – Land Conservation and Management</li> <li>• (Environment) Coordinate with agency partners to improve landscape-level stewardship of water resources and upland and wetland habitat. – Land Conservation and Management</li> <li>• <a href="https://alachuacounty.us/Depts/landconservation/Pages/LandConservation.aspx">https://alachuacounty.us/Depts/landconservation/Pages/LandConservation.aspx</a></li> </ul>
<p><i>Are Goals Clearly Stated and Measurable?</i></p>	<p>Goals and major priorities are clearly stated. It is unclear how some objectives will be measured such as to treat others with respect.</p>
<p><i>Relevance to Goals in the County Strategic Plan</i></p>	<p><b>Invest In and Protect Our Environment:</b></p> <ul style="list-style-type: none"> <li>• Continue Wild Spaces and Public Places and include agricultural lands as well;</li> <li>• Focus community planning and growth to address climate change and community and environmental resiliency;</li> <li>• Implement and refine adopted energy, water, and</li> <li>• environmental conservation and preservation plans to benefit all inhabitants, and ensure activities are aligned with the Climate Action Plan.</li> </ul>

**FIGURE 4-6:** Program Goals Alignment with County Strategic Goals.  
Source: County Fiscal Year 2022 Adopted Budget Book.

## PARKS AND OPEN SPACES

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented goals and objectives to determine whether they are clearly stated, measurable, and are consistent with the County’s strategic plan. The departmental documentation provided presents a vision which is consistent and relevant to the County’s strategic plan. Therefore, this subtask is deemed partially met.

**Figure 4-7** depicts how the department’s goals align with the County’s strategic plan.



Attribute	Goals/Summary of Services
<i>Program Area(s) – Parks and Open Spaces</i>	<ul style="list-style-type: none"> <li>• Creating, improving, operating and maintaining parks and recreation facilities.</li> <li>• Financing, planning, constructing and purchasing infrastructure for conservation lands, parks, and recreational facilities.</li> </ul>
<i>Goal/Vision Statement – Parks and Open Spaces</i>	Parks are better today than they were yesterday. Envision increased recreational programming and investment in staff and facilities.
<i>Fiscal Year 2022 Major Priorities</i>	<ul style="list-style-type: none"> <li>• (Infrastructure) Finish renovations and open Cuscowilla to the public.</li> <li>• (Infrastructure) Substantial completion of Parks Masterplan.</li> <li>• (Infrastructure) Creation and approval of proposed Wild Spaces/Public Places (WSPP) project list for renewal process.</li> </ul>
<i>Are Goals Clearly Stated and Measurable?</i>	Goals and major priorities are clearly stated and measurable.
<i>Relevance to Goals in the County Strategic Plan</i>	<p><b>Accelerate Progress on Infrastructure:</b></p> <ul style="list-style-type: none"> <li>• Investigate Infrastructure Sales Tax in conjunction with Housing Trust Fund, and renewal of Wild Spaces and Public Places.</li> </ul>

FIGURE 4-7: Program Goals Alignment with County Strategic Goals.

Source: County Fiscal Year 2022 Adopted Budget Book.

Goals and major priorities are clearly stated and measurable. Thus, this subtask is met.

### COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented goals and objectives to determine whether they are clearly stated, measurable and are consistent with the County’s strategic plan. The departmental documentation provided presents a vision which is consistent and relevant to the County’s strategic plan. Therefore, this subtask is deemed partially met.

Figure 4-8 depicts how the department’s goals align with the County’s strategic plan.

Attribute	Goals/Summary of Services
<i>Program Area(s) – Housing</i>	<ul style="list-style-type: none"> <li>• Acquiring lands for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size.</li> <li>• Funding economic development projects having a general public purpose of improving local economies within Alachua County.</li> </ul>
<i>Goal / Vision Statement – Community Support Services</i>	<ul style="list-style-type: none"> <li>• To be recognized as a community partner and leader in program innovation by providing unparalleled access to premier health and human services, which support the sustainable wellbeing of all citizens.</li> </ul>
<i>Fiscal Year 2022 Major Priorities</i>	<ul style="list-style-type: none"> <li>• County management stated that goals are established based on funding source/ grant. These goals are established in anticipation of the Infrastructure Sales Tax. Nothing has been implemented in this area as this is pending approval of a funding source.</li> </ul>



Attribute	Goals/Summary of Services
<i>Strategic Objectives Provided for Performance Audit</i>	<ul style="list-style-type: none"> <li>• Develop, retain and preserve affordable housing stock.</li> <li>• Disaster relief.</li> <li>• Home ownership.</li> <li>• Home rehabilitation.</li> <li>• Rental assistance.</li> </ul>
<i>Are Goals Clearly Stated and Measurable?</i>	<ul style="list-style-type: none"> <li>• Goals and major priorities are not yet developed and measurable.</li> </ul>
<i>Relevance to Goals in the County Strategic Plan</i>	<p><b>Address the Housing Gap:</b></p> <ul style="list-style-type: none"> <li>• Invest intentionally to reduce the gap in available public housing.</li> <li>• Coordinate proactively with agencies, municipalities, and other entities.</li> <li>• Define clearly the policies and expectations to make it predictable and more likely to be implemented.</li> <li>• Focus on extremely-low and low income housing.</li> <li>• Develop a "whole cost" approach, including operating costs, not just construction and development costs.</li> </ul>

**FIGURE 4-8:** Program Goals Alignment with County Strategic Goals.  
Source: County Fiscal Year 2022 Adopted Budget Book.

Goals and major priorities are not yet developed and measurable. Therefore, this subtask is deemed partially met.

**RECOMMENDATION 4.1 – Ensure that program goals and objectives are clearly stated and measurable.**

**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.**

### OVERALL CONCLUSION

Subtask 4.2 is partially met overall. To reach this conclusion, the MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Although performance measures are documented for the program areas, some remain static for three or more years and some departments lack sufficient performance measures to assess program performance toward meeting its stated goals and objectives. Each relevant department’s analysis follows.



## ANALYSIS

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 budget documents on the County’s website.

### PUBLIC WORKS

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented performance measures to assess if they are sufficient to assess progress toward meeting its stated goals and objectives. Public Work’s program areas include:

- repairing roads and improving road safety; and
- constructing and renovating fire stations and other public facilities.

The Critical Facilities Department is responsible for capital projects and new construction yet there are no performance measures identified in the Budget Book. In addition, the performance measures are static and lack explanations for the reasons when the outcomes are “Off Track” as shown in **Figure 4-9** and reassessments for three or more years. The department narratives provide a mission statement, vision statement, executive summary, accomplishments, and major priorities.

**Figure 4-9** presents the strategic focus area and performance metrics.

<b>FOCUS AREA: Accelerate Progress on Infrastructure</b>				
<b>TRANSPORTATION</b>	<b>Date</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>
<b>Number of maintenance service requests received – Cumulative Year-to-Date</b>	Target for 9/30/2022	1,500 – 2,000	N/A	N/A
	9/30/2021	1,500 – 2,000	Off Track	2,517
	9/30/2020	1,500 – 2,000	On Track	2,006
<b>Number of miles of unimproved roads graded – Reported Quarterly</b>	Target for 9/30/2022	Above 250	N/A	N/A
	9/30/2021	Above 250	On Track	694
	9/30/2020	Above 250	On Track	1,778
<b>Pavement marking maintenance completed – Reported Quarterly</b>	Target for 9/30/2022	Above 25	N/A	N/A
	9/30/2021	Above 25	On Track	53
	9/30/2020	Above 25	On Track	95
<b>Number of miles of ditches cleaned – Reported Quarterly</b> <i>Note: Underreported as not separately reported from other cleaning efforts.</i>	Target for 9/30/2022	Above 8	N/A	N/A
	9/30/2021	Above 8	At Risk	.06
	9/30/2020	Above 8	At Risk	1.45



FOCUS AREA: Invest In and Protect Our Environment				
TRANSPORTATION	Date	Target	Status	Actual
Number of stormwater basins cleaned – Reported Quarterly	Target for 9/30/2022	Above 2	N/A	N/A
	9/30/2021	Above 2	Off Track	0
	9/30/2020	Above 2	Off Track	1

**FIGURE 4-9:** Public Works Performance Measures.  
Source: County Fiscal Year 2022 Adopted Budget Book.

The MJ Team also compared PW’s performance metrics in **Figure 4-9** to standard performance metrics based on the MJ Team’s research.

Performance metrics reported by independent sources offer reference to industry standards. Although PW uses some of these metrics, other include the following, which provide a more robust assessment of program performance.

- Percentage of Capital Projects Completed on Time:
- Percentage of Capital Projects Completed Within Project Budget
- Percentage of Projects Initiated Within 12 Months of Funding Authorization
- Total Miles of Municipal Streets Paved
- Total Miles of Municipal Sidewalk Repaired
- Number of Water Line Breaks
- Percentage of Bridges with a Sufficiency Rating of 50%:
- Average Number of Customer Complaints per Week
- Percentage of Resident Complaints Addressed Within 24 Hours
- Percentage of Street Lights in Service

Based on the additional performance metrics which could be used by PW, this subtask is partially met.

### ENVIRONMENTAL PROTECTION

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented performance measures to assess if they are sufficient to assess progress toward meeting its stated goals and objectives. Land Conservation and Management program areas include:

- acquiring interest in lands for conservation, public recreation, and protection of natural resources, including but not limited to the protection of drinking water sources, water quality, and wildlife habitat; and
- financing, planning, constructing and purchasing infrastructure for conservation lands, parks, and recreational facilities.

The Land Conservation performance measures are reviewed regularly and were revised in 2019. Target values are regularly reviewed and revised as recently as 2021. The department narratives provide a mission statement, vision statement, executive summary, accomplishments, and major priorities which represent key objectives.

Figure 4-10 presents the strategic focus area and performance metrics.

<b>FOCUS AREA: Accelerate Progress on Infrastructure</b>				
LAND CONSERVATION and MANAGEMENT	Date	Target	Status	Actual
Average site assessment score for lands acquired through the Forever Program – Reported Quarterly	Target for 9/30/2022	Between 7 and 10	N/A	N/A
	9/30/2021	Between 7 and 10	On Track	6.9
	9/30/2020	Between 7 and 10	On Track	6.9
Number of conservation land transactions completed – Cumulative Year-to-Date	Target for 9/30/2022	Above 4	N/A	N/A
	9/30/2021	Above 4	On Track	4
	9/30/2020	Above 4	On Track	6
Percent of conservation lands protected through Forever Program from non-County sources/funds – Cumulative Program Total based upon cost of acquisition	Target for 9/30/2022	Above 25%	N/A	N/A
	9/30/2021	Above 25%	On Track	42%
	9/30/2020	Above 25%	On Track	44%
<b>FOCUS AREA: Invest In and Protect Our Environment</b>				
LAND CONSERVATION and MANAGEMENT	Date	Target	Status	Actual
Percent of acquired conservation lands managed by partners – Cumulative program total	Target for 9/30/2022	Above 33%	N/A	N/A
	9/30/2021	Above 33%	On Track	37%
	9/30/2020	Above 33%	On Track	40%
Percent of Annual Work Plan Completed – Cumulative Year-to-Date	Target for 9/30/2022	Above 75%	N/A	N/A
	9/30/2021	Above 75%	On Track	83%
	9/30/2020	Above 75%	On Track	72%

**FIGURE 4-10:** Environmental Protection Performance Measures.  
Source: County Fiscal Year 2022 Adopted Budget Book.

In addition to the performance measures presented in the budget, the department’s dashboards include the following metrics:

- assessing land stewardship in invasive plant management – cumulative year-to-date;
- percent of suitable preserves with public access within three years of acquisition; and
- prescribed fire management and percent of fire targets met.



Furthermore, the Land Conservation and Management program uses the WSPP financial information such as budgets and land acquisition projections to monitor program performance and costs.

Based on the performance metrics reported, this subtask is met.

**PARKS AND OPEN SPACES**

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented performance measures to assess if they are sufficient to assess progress toward meeting its stated goals and objectives. Community and Administrative Services – Parks and Open Spaces program areas include:

- creating, improving, operating and maintaining parks and recreation facilities; and
- financing, planning, constructing and purchasing infrastructure for conservation lands, parks, and recreational facilities.

The performance measures are static and lack explanations for the reasons when the outcomes are “At Risk” and reassessments for three or more years. The department narratives provide a mission statement, vision statement, executive summary, accomplishments, and major priorities which represent key objectives.

Figure 4-11 presents the strategic focus area and performance metrics.

<b>FOCUS AREA: Accelerate Progress on Infrastructure</b>				
<b>PARKS and OPEN SPACES</b>	<b>Date</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>
<b>Number of Parks and Open Spaces capital projects completed – Cumulative Year-to-Date</b>	Target for 9/30/2022	Above 2	N/A	N/A
<b>FOCUS AREA: Invest In and Protect Our Environment</b>				
<b>PARKS and OPEN SPACES</b>	<b>Date</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>
<b>Number of total paid daily rentals at Poe Springs, Freedom Center and park pavilions – Cumulative Year-to Date</b>	Target for 9/30/2022	Above 270	N/A	N/A
	9/30/2021	Above 270	On Track	297
	9/30/2020	Above 270	On Track	169
<b>Number of collaborative recreation agreements – Reported Quarterly</b>	Target for 9/30/2022	Above 8	N/A	N/A
	9/30/2021	Above 8	On Track	8
	9/30/2020	Above 8	On Track	8
<b>Number of parks acres – activity based recreation sites per 1,000 unincorporated residents per the Comprehensive Plan – Reported Quarterly</b>	Target for 9/30/2022	Above 0.5	N/A	N/A
	9/30/2021	Above 0.5	On Track	1.33
	9/30/2020	Above 0.5	On Track	1.31



FOCUS AREA: Invest In and Protect Our Environment				
PARKS and OPEN SPACES	Date	Target	Status	Actual
Number of days used at parks managed rental facilities to benefit the community – Cumulative Year-to-Date	Target for 9/30/2022	Above 75	N/A	N/A
	9/30/2021	Above 75	On Track	140
	9/30/2020	Above 75	At Risk	37

**FIGURE 4-11:** Parks and Open Spaces Performance Measures.  
Source: County Fiscal Year 2022 Adopted Budget Book.

In addition to the performance measures presented in the budget, the Parks and Open Space department management uses the BPR generated from the County’s financial management system to monitor program costs. The report includes the budget, expenditures, and percentage of budget used. Also, the department’s dashboards include the following metrics:

- Dollar revenue collected at Poe Springs, the Freedom Center and park pavilion;
- Dollar (average) of site rental per event/per day – Reported Quarterly; and
- Number of vehicles (traffic count) entering Poe Springs Park – Reported Quarterly.

Based on the performance metrics reported, this subtask is met.

### COMMUNITY SUPPORT SERVICES

To address the requirements of this subtask, the MJ Team conducted interviews with department management and reviewed documented performance measures to assess if they are sufficient to assess progress toward meeting its stated goals and objectives. Community Support Services program areas include:

- acquiring lands for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size; and
- funding economic development projects having a general public purpose of improving local economies within Alachua County.

The performance measures are static and lack explanations for the reasons when the outcomes are “Off Track” and reassessments for three or more years. The department narratives provide a mission statement, vision statement, executive summary, accomplishments, and major priorities which represent key objectives **Figure 4-12** presents the strategic focus area and performance metrics.



<b>FOCUS AREA: Address the Housing Gap</b>				
HOUSING	Date	Target	Status	Actual
Number of substandard homes repaired – Cumulative Year-to-Date	Target for 9/30/2022	Above 25	N/A	N/A
	9/30/2021	Above 25	Off Track	22
	9/30/2020	Above 25	Off Track	22
Number of households who became homeowners through SHIP or HFA – Cumulative Year-to-Date	Target for 9/30/2022	Above 6	N/A	N/A
	9/30/2021	Above 6	On Track	5
	9/30/2020	Above 6	On Track	12

**FIGURE 4-12:** Community Support Services Performance Measures.  
Source: County Fiscal Year 2022 Adopted Budget Book.

According to County management, CSS recognizes the need to adjust the goals to reflect funding fluctuation. During the past several years SHIP funds were reduced and one year had been eliminated. Advocates sought to have the funds restored and since these funds can be used over a three -year period. Based on the limited metrics reported, this subtask is partially met.

**RECOMMENDATION 4.2 - Review and update key performance measures.**

**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.**

**OVERALL CONCLUSION**

Subtask 4.3 is partially met overall. The MJ Team did not divide Subtask 4.3 into separate program areas. This assessment only covers PW, which is the primary department that will administer and/or benefit from the sales surtax funds.

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.

**ANALYSIS**

To address the requirements of this subtask, the MJ Team discussed the internal controls in place with the program management team and reviewed for the following program controls:

- Capital Improvement Plan
- Project Management Guidelines



- Policies and procedures

### *Comprehensive Capital Improvements Program*

This document presents the County's comprehensive capital improvements program and provides an overview of capital needs and associated operating impacts for a five-year period.

### *Project Management Guidelines*

#### **Design Phase**

PW's policy is to begin with a project kickoff meeting. During this meeting, design parameters are discussed, areas of concern or areas that require special attention are reviewed, the scope of the project is reviewed, and project timelines are reviewed. Project status update meetings can be held if needed as can coordination meetings prior to or just after milestone submittals.

At a minimum, project managers are required to provide a weekly update to their supervisor or County counterpart if the project is being managed by a consultant. This weekly update is typically provided via email but occasionally can occur verbally in regular staff meetings. Internal and external project managers are all encouraged to present challenges or issues to their supervisor or County counterpart as they arise and not save them for a particular update or meeting.

#### **Construction Phase**

After a project is successfully bid and awarded, a similar process is followed to manage the project during the construction phase. Though the construction phase does not have plan submittals as described above, they can have milestones. If specific milestones are required of the contractor, they are placed in the contract at the time of bidding.

Construction projects are typically broken up as described below. This can be modified by project specific milestones or modified as needed per project.

- ***Pre-construction*** – This is the contractor's time to mobilize, procure materials, develop his work plan and project schedule based on the days awarded in the contract.
- ***Substantial Completion*** – On most projects this is the primary milestone. It represents the time when the major or controlling items of work are being completed, inspected, and accepted.
- ***Final Completion*** – This is the period when items not required for substantial completion, typically presented in the form of a punch list, are finished.
- ***Close Out*** – This time includes the final acceptance of the project, the completion of the final pay application, and the submittal of any final forms or documents necessary to terminate the contract.



Construction progress and control begin with the pre-construction meeting. This is very similar to the kickoff meeting in design except that all parties that are involved with the project; the County, its consultants (if any), other agencies/entities, and the contractor; meet to discuss when the work effort will begin, what impacts will be experienced by the public, how to mitigate those impacts, who will be primary points of contacts for all involved, inspection and emergency procedures, and the milestones.

During the actual work, daily reports are maintained by the project inspectors documenting the work completed that day. The County's chief inspector, or his equivalent if a consultant, will provide either weekly or bi-weekly updates on project progress. Testing logs are maintained for certain materials or installations, such as asphalt and concrete.

At the end of each month, the contractor will submit a pay application that states what he feels he has completed during the preceding month. The chief inspector, or his equivalent, and the construction project manager will review the pay application and certify or contest what has been included. Any contested items are resolved with the contractor and once resolved the contractor receives his draw for that month's work. Each pay application also updates the percentage of work completed and the number of days remaining on the contract.

If changes occur, a change order is negotiated between the County and the contractor. That change order is reviewed and signed by either the Public Works Director, the County Manager, or in rare instances the Board of County Commissioners. The person executing the change order on behalf of the County varies depending on the nature of the change, the amount of money involved with the change, the amount of contract time generated by the change, or some combination of these. Should the contractor be late in completing the project, then it will enter into liquidated damages which are assessed daily until such time as the project is completed. This is an incentive to execute the work in a faithful fashion and complete the project on time. As in the Design Phase, inspectors and project managers are encouraged to notify their supervisors as issues or challenges arise and not save them for a particular update or project meeting.

### *Policies and Procedures*

Internal control activities are the policies and procedures as well as the daily activities that occur within an internal control system. Policies and procedures" are a key subset of controls. Following are the County's key policies and procedures developed to identify internal controls and compliance requirements to provide reasonable assurance that goals and objectives are met.

- ***The Alachua County Comprehensive Plan: 2019-2040*** – This plan adopted in 2019, consists of goals, objectives, policies, and maps in 15 elements relating to things such as future land use, future transportation systems, and conservation areas. The Plan is grounded in key principles aimed at achieving community benefits.
- ***Performance Management Policy dated January 26, 2021*** – This policy includes the following department responsibilities.



- Document alignment of the Mission, Values, Board Level Strategic Guide, Comprehensive Plan, and multi-year departmental plans with department/division performance.
- Set program priorities and ensure organizational priorities match those of the community via the Board’s guidance.
- Develop meaningful measures, focusing on outcome measures, to gauge program success.
- Increase organizational coordination to eliminate waste and duplication.
- 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.
- ***Procurement Procedures Manual dated April 2022*** – This manual provides understanding of the processes, duties, and responsibilities of both Procurement and the requesting departments in the procurement process. Requirements include the following.
  - Procurement will work with requesting department so that the specification will be as accurate as possible.
  - Bid evaluation for all products or services shall be evaluated against the requirements stated in the County’s solicitation.
  - A recommendation for award is a collaborative effort between the using agency and the Procurement Manager.
  - After receiving the signed Contract from the vendor, a BOCC agenda item is created and initiated, while the final draft contract is sent to legal for Approval to Form.
  - Vendor Performance Evaluations for Procurement to monitor and to stimulate vendor activities and performance.
- ***BOCC Resolutions 18-101 dated December 11, 2018 and 22-66 dated June 28, 2022*** – These resolutions provide comprehensive procedures for land selection and acquisitions.
- ***Pavement Management Standard Operating Procedures dated July 23, 2021*** – This Standard Operating Procedures (SOP) document has been developed to formalize the periodic updates that must be made to the County’s pavement management program from time-to-time to ensure data, system settings, and policies are up to date.

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.

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 4-13** presents an overview of key sections of the Hillsborough County manual.

Name	Selected Key Sections
<i>Projects Management Delivery Team Manual</i>	<ul style="list-style-type: none"> <li>• Purpose and Use</li> <li>• Project Development</li> <li>• Retaining Consultants</li> <li>• Managing Consultant Contracts</li> <li>• Dealing with the Public</li> <li>• Managing the Bid Process</li> <li>• Managing Construction</li> <li>• Project Reporting</li> <li>• Consultant’s Automated Performance Evaluation System (CAPES)</li> </ul>

**FIGURE 4-13:** Overview Project Management Policies and Procedures.  
Source: Hillsborough County Public Works’ Project Management Delivery Manual.

**RECOMMENDATION 4.3 – Strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives.**



## RESEARCH TASK 5

### FINDING SUMMARY

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

Overall, Alachua County meets Research Task 5.

The County has developed financial and non-financial information systems that provide useful, timely, and accurate data to the public. Internal and external data is used to evaluate the accuracy and adequacy of public documents. The County makes program budget, cost, and program performance data available on its website and provided evidence that processes are in place to ensure accuracy and completeness of financial data. The County has processes and a formal written procedure in place to correct erroneous and incomplete information timely and provided evidence that these processes were followed for the example provided.

### SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

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

### OVERALL CONCLUSION

The MJ Team did not evaluate these subtasks by program because the availability and accuracy of public documents apply universally to all program areas. Moreover, the development of public information is primarily the responsibility of the Communications Office.

Subtask 5.1 is met overall. To reach this conclusion, the MJ Team assessed the availability and accessibility of useful, timely, and accurate program-related financial and non-financial information systems that the County provides to the public.

### ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the following individuals: Communications Director, Senior Assistant County Attorney, Assistant County Manager/Budget and Fiscal Services, Budget Manager, Procurement Manager, Public Works Director/County Engineer, Road Superintendent, Assistant Public Works Director, Director, Community Support Services, Housing Director, Land Conservation and Management Director, Environmental Protection Director, Environmental Program Supervisor, and the Parks and Open Spaces Manager.

The Communications Office is primarily responsible for ensuring that public information is up-to-date, readily available, and easy to locate. According to interviews, the Communications Office works in concert with the County leadership noted above and other support staff to



communicate, in a unified and consistent manner, the vision of the County Commission and the activities of County government.

**Figure 5-1** provides examples of financial and non-financial information available to the public on the County’s website, social media platforms, and print and electronic media sources.

Sample Documents Available to the Public on the Website	
Financial Information	Description/Purpose
<i>Fiscal Year 2023 Budget Message (Tentative)</i>	A message from the County Manager that provides a comprehensive overview of the priorities, assumptions, and recommendations for the upcoming budget year.
<i>Fiscal Year 2023 County Manager’s Budget Book</i>	The Fiscal Year 2023 Comprehensive Annual Budget Report is sectionally organized: 1. Introduction, 2. Executive Summary, 3. Strategic Performance Management, 4. Summary Reports and Analysis, 5. Functional Department Budgets, 6. Debt Service, 7. Capital Improvements Program (CIP), 8. Appendices.
<i>Fiscal Year 2022 Performance Management Overview (Adopted)</i>	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.
<i>Comprehensive Annual Financial Report (CAFR) Fiscal Year 2020 and Fiscal Year 2021</i>	The CAFR (changed to Annual Comprehensive Financial Report) in December 2020 includes the local government's profile and provides an economic update on the local economy, lists any major initiatives undertaken by the local government and states that financial reports are management's responsibility. This financial report promotes transparency. The five required sections are as follows: <ul style="list-style-type: none"> <li>• Financial Trends Information</li> <li>• Revenue Capacity Information</li> <li>• Debt Capacity Information</li> <li>• Demographic and Economic Information</li> <li>• Operating Information</li> </ul>
<i>Alachua County Transparency Portal</i>	Allows community members easy access to find information about budgets, contracts and performance measures.
Non-Financial Information	Description/Purpose
<i>Fiscal Year 2023 Board of County Commission Meetings/ Truth in Millage (TRIM) Dates</i>	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.
<i>Strategic Plan Focus</i>	Description of how the County aligns the Board’s mission, vision, values, and Strategic Guide with its day-to-day workflow and operational performance. The website links below detail how Alachua County aligns operational activities with Board priorities.



Sample Documents Available to the Public on the Website	
	<ul style="list-style-type: none"> <li>• <a href="#">Performance Management Overview 2022</a></li> <li>• <a href="#">ICMA Certificate of Excellence – Alachua County FL 2021</a></li> <li>• <a href="#">Board Level Strategic Guide Overview</a></li> <li>• <a href="#">Looking Forward a Framework 2022</a></li> <li>• <a href="#">Strategic Plan Cascade Chart</a></li> </ul>
<b>Public Works</b>	The Public Works Department’s website page provides states it is responsible for County-owned infrastructure and equipment and works with the community to support growth that balances environmental, social and community development.
<b>Parks and Open Spaces</b>	The Department of Parks and Open Spaces’ website page states its mission which is to provide safe, well-maintained parks and open spaces to create fun, memorable experiences that enhance the quality of life, as well as healthy minds and bodies, for all people.
<b>Environmental Protection</b>	The Environmental Protection Department’s website page describes how it provides natural resources protection to the citizens of Alachua County.
<b>Community Support Services</b>	The Community Support Services Department’s website page describes its service offerings which include providing a place of hope and support where individuals are seen, voices are heard, wounds are healed and people are strengthened.
<b>Social Media Platforms</b>	Alachua County Social Media Links: <ul style="list-style-type: none"> <li>• <a href="https://www.facebook.com/AlachuaCounty/">https://www.facebook.com/AlachuaCounty/</a></li> <li>• <a href="https://twitter.com/alachuacounty/">https://twitter.com/alachuacounty/</a></li> <li>• <a href="https://www.youtube.com/user/alachuacounty">https://www.youtube.com/user/alachuacounty</a></li> <li>• <a href="https://www.flickr.com/photos/66143513%40N03/">https://www.flickr.com/photos/66143513%40N03/</a></li> <li>• <a href="http://alachua.granicus.com/ViewPublisher.php?view_id=8">http://alachua.granicus.com/ViewPublisher.php?view_id=8</a></li> </ul>
<b>Community 12 Television</b>	Community 12 Television is a service of Alachua County and the City of Gainesville providing live streamed Commission meetings as well as 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.
<b>Feature Videos</b>	Increases engagement through short videos of stories or topics the public can view rather than read the information.
<b>News/Press Releases, Community Update Newsletters, and Infographics</b>	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.

**FIGURE 5-1:** Current Financial and Non-Financial information that can be found on the Alachua County’s website. Compiled by the MJ Team.



The MJ Team found that the County’s website, social media platforms, and print/electronic media sources provide effective communications to Alachua County residents that foster an informed and engaged citizenry. Using these tools, the County has the capacity to communicate useful, timely, and accurate information regarding surtax projects under consideration and projects completed.

**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.**

## OVERALL CONCLUSION

The MJ Team did not evaluate these subtasks by program because the availability and accuracy of public documents apply universally to all program areas. Moreover, the development of public information is primarily the responsibility of the Communications Office.

Subtask 5.2 is met overall. To reach this conclusion, the MJ Team assessed relevant internal and external reports that evaluate the accuracy or adequacy of public documents.

## ANALYSIS

The MJ Team interviewed the Communications Director and reviewed the following data and management processes:

- Sample financial and non-financial reports maintained on the County website
- Sample social media postings
- Live and archived meeting video/audio
- External utilization analytics
- Internal review processes to evaluate website data accuracy

The Communications Office is responsible for maintaining the County website and social media platforms, broadcasting Commission meetings, preparing press releases, developing, and streaming video, producing feature videos, producing newsletters, and more.

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.

The Communications Office is staffed with five employees who have a combined 73 years of service with County. The major roles and responsibilities of Communications Office staff are summarized in **Figure 5-2**. In addition to the five Communications Office staff, the County’s Chief of Staff works with all departments to ensure the County’s public information is accurate (also, shown in the figure below).



Position Title / Years of Service in Current Role	Roles and Responsibilities
<i>Communications Director</i> <i>18 Years of Service</i>	<ul style="list-style-type: none"><li>• Develops strategies to communicate with the public and functioning as the official spokesperson for the County, provides one central source of information during routine, crisis, or disaster situations.</li><li>• Oversees print, digital graphic design, editing and copy writing services for County Departments, while providing oversight of Channel 12 and Video on Demand systems.</li><li>• Ensures the production and live broadcasting of County Commission meetings.</li><li>• Meets regularly with members of the press to establish, manage, and maintain clear and effective lines of communication.</li></ul>
<i>Social Media and Content Specialist</i> <i>14 Years of Service</i>	<ul style="list-style-type: none"><li>• Creates and designs graphics and written materials including County news stories, press releases, newsletters, social media posts and other graphic materials.</li><li>• Maintains social media sites; while monitoring and protecting the County's brand.</li><li>• Measures the success of social media campaigns; develops and implements social media strategies and coordinates with stakeholders to ensure their effectiveness.</li><li>• Reviews social media analytics and collaborates with departments to stay proactive on key issues.</li><li>• Ensures timely, effective messaging goes directly to the County's stakeholders via social media and through online platforms.</li></ul>
<i>Production Coordinator/ Producer</i> <i>22 Years of Service</i>	<ul style="list-style-type: none"><li>• 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.</li><li>• Creates and proofreads press releases and distributing information on the County's website, social media and via email.</li><li>• Coordinates the operation of the Emergency Operations Center media room to cablecast/stream video during emergency situations.</li></ul>
<i>Production Coordinator</i> <i>4 Years of Service</i>	<ul style="list-style-type: none"><li>• Produces short and long form high-definition video programming for distribution on County television station and other streaming video and social media platforms.</li><li>• Produces video animation/graphics for use in television and web-based video production.</li><li>• Maintains character generator to display on screen messages during meetings.</li><li>• Operates video recording equipment to dub and edit videos.</li></ul>

Position Title / Years of Service in Current Role	Roles and Responsibilities
<p><i>Communications Specialist</i> <i>15 Years of Service</i></p>	<ul style="list-style-type: none"> <li>• Designs computer-generated publicity materials for the County.</li> <li>• Coordinates graphic images by listening to staff, developing recommendations of best-in-class practices, and helping to implement the recommendations.</li> <li>• Trains County staff on best-in-class management practices in desktop publishing as well as training staff to create audio and visual presentations.</li> </ul>

***County Chief of Staff/Assistant County Manager***  
*Approximately 3 Years*

Position Title / Roles and Responsibilities
<ul style="list-style-type: none"> <li>• Requires departmental leadership perform an internal review of all public facing webpages periodically to ensure content is relevant, adequate, up-to-date, and accurate. This is accomplished at bi-weekly leadership team meetings and through email communication.</li> <li>• Identifies information that requires changes, updates, and corrections and submits requests to a ticketing system in which Service Level Agreements (SLA) have been set for incident/change type.</li> <li>• 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.</li> <li>• Typical response time to request is one business day.</li> </ul>

**FIGURE 5-2:** Alachua County’s Communication staff’s major roles and responsibilities.  
Source: Alachua County’s Communications Office.

The Communications Office uses Google analytics as an external resource to evaluate the adequacy of data the community can access. Further, the County website is a user-friendly tool that is used extensively by Alachua citizens. Over the last year, the County had over 3.1 million page views and over 760,000 users. The Communications Office curates the home page, which includes news spotlight and feature stories. The Communications Office also reported nearly 4,400 press release subscribers and just over 5,400 subscribers for its streaming video archives, and community newsletters. Alachua County conducts leadership team meetings twice a month after County Commissioners meetings. Part of the leadership team meetings are dedicated to ensuring the information on the County’s website, in news releases, and data published in County Commission board packages is accurate and reflects current County plans and initiatives. This effort is led by the County Chief of Staff/Assistant County Manager, who coordinates with the Communications Office and individual departments to provide meeting summaries (an informal report) that cover updates to issues that should be posted on the website, covered in news releases, and in board agenda items.

The County also provided analytics data showing nearly 97,000 Facebook followers; 12,000 Twitter followers; and 7,800 Instagram followers. These statistics represent one of the largest County social media followings in Florida. Moreover, almost all the County’s Facebook posts are

uplicated on Twitter, and, when appropriate, on Instagram. In comparison, the local daily newspaper has approximately 18,000 subscribers, including print and online subscribers.

**Figure 5-3** provides an example of a single Facebook post with a reach of 47,000 views, 367 shares, and 261 reactions.

The Communications Office is aware of the digital divide, which is defined as the gap between County citizenry with Internet access and those without it. The County uses different outreach techniques to disseminate information to those community members who may not have Internet access and therefore would be unable to access website and social media postings, or the like. These outreach techniques include going door-to-door and working with local churches to distribute flyers and targeting public service announcements on radio and television stations. All of the materials and messaging that the Communications Office uses are checked for accuracy by multiple staff members during departmental meetings when preparation occurs.



**FIGURE 5-3:** COVID-19 information distributed to churches and neighborhoods and via Facebook post.  
Source: Alachua County's Communications Office.



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

## **OVERALL CONCLUSION**

The MJ Team did not evaluate these subtasks by program because the availability and accuracy of public documents apply universally to all program areas. Moreover, the development of public information is primarily the responsibility of the Finance/Budget areas.

Subtask 5.3 is met overall. To reach this conclusion, the MJ Team assessed availability of program performance and cost information.

## **ANALYSIS**

The MJ Team interviewed the Communications Director, Assistant County Manager/Budget and Fiscal Services, Parks and Open Spaces Manager, Director, Community Support Services, Public Works Director/County Engineer, and Environmental Protection Director. We also evaluated the following information:

- Individual webpages for Public Works, Environmental Protection, Land Conservation, Parks and Public Spaces, and Community Support Services which provide brief descriptions of service offerings and direct links to performance measures.
- Program performance and cost data for Public Works, Environmental Protection, Land Conservation, Parks and Open Spaces, and Community Support Services provided in the County Fiscal Year 2022 Adopted Budget Book.

The MJ Team found that the County has an extensive performance management program that provides information on its integrated strategic planning, evaluation, management, and reporting system which promotes an accountable, transparent, and responsive organization by aligning performance efforts with budgeting activities. More specifically the County's performance management program accomplishes the following objectives:

- Aligns efforts from the Commissioner's Strategic Guide through the departments, divisions, programs, and employee performance.
- Promotes accountability by focusing on objectives and outcomes.
- Improves communications within departments.
- Promotes a 'Systems Thinking'.
- Measures goals through definition of qualitative and quantitative measures organization wide.

The County's Fiscal Year 2022 Adopted Budget provides program performance metrics for all departments. An overview of the County's performance management system is outlined in the annual budget document and guides the development of meaningful measures to gauge program success.

Figure 5-4 provides an example of program performance metrics for Community Support Services. These measures provide the tools and data necessary to help staff focus on delivering desired outcomes. 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.

Community Support Services Department Performance Measures Summary				
FOCUS AREA: <i>Address the Housing Gap</i>				
Measure-Reporting Frequency (Program)	Date	TARGET	STATUS	ACTUAL
<i>Percent of clients maintaining housing 90 days after receiving support - Reported Quarterly (Social Services)</i>	Target for 9/30/2022	Staying above 70%	N/A	N/A
	9/30/2021	Staying above 70%	On Track	100%
	9/30/2020	Staying above 70%	On Track	100%

FIGURE 5-4: Example program performance metrics summary for the Community Support Services Department. Source: Alachua County’s Community Support Services Department.

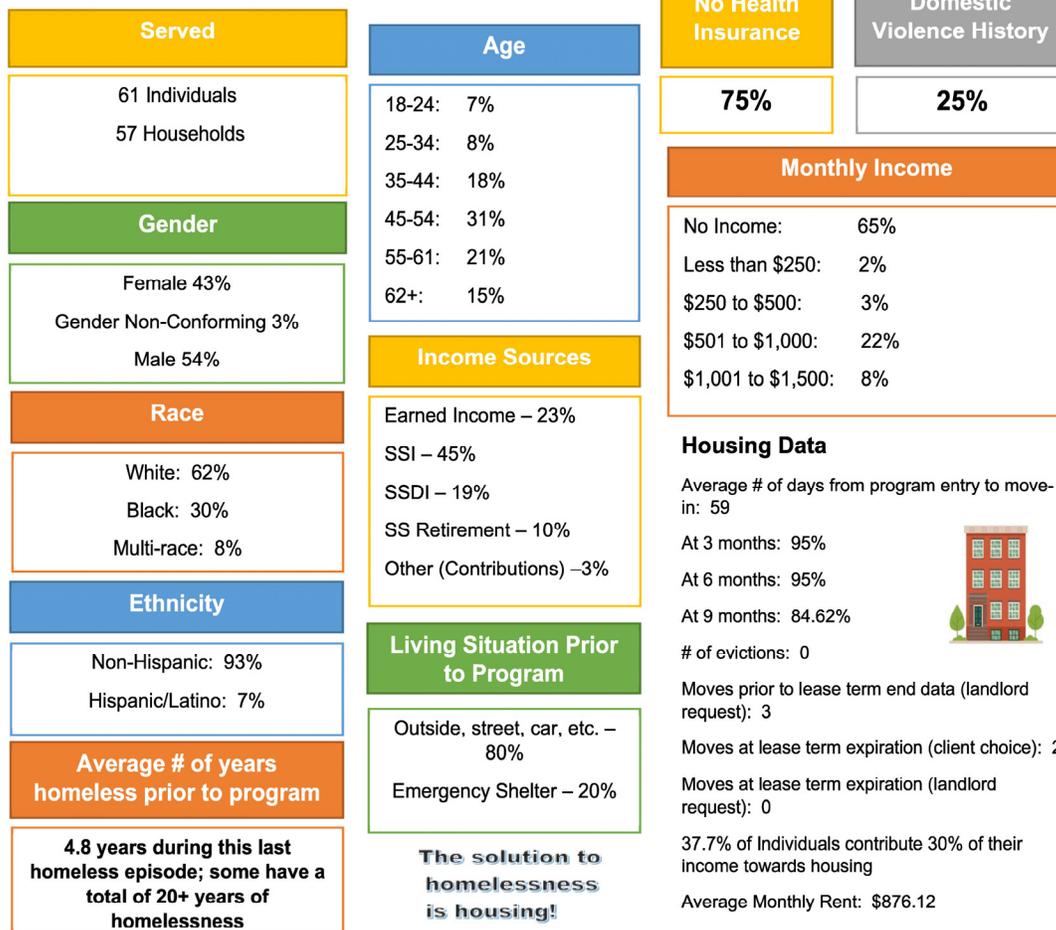
Figure 5-5A provides an infographic that is posted on the Community Support Services Department webpage and provides useful information to community members who may want to take advantage of the services offered. The infographic presents program statistics that cover the period between May 2020 and June 2022 and provides information regarding the number of individuals and households served, demographic information such as gender, ethnicity, age, and income categories, as well as the average number of days from program until housing will likely become available.

Figure 5-5B also provides an example of an infographic that summarizes the program services that a community member could expect upon move-in.



**Division of Social Services**  
**DSS Permanent Supportive Housing (PSH) & Rapid Rehousing (RRH) Programs Update**  
May 2020 - June 2022

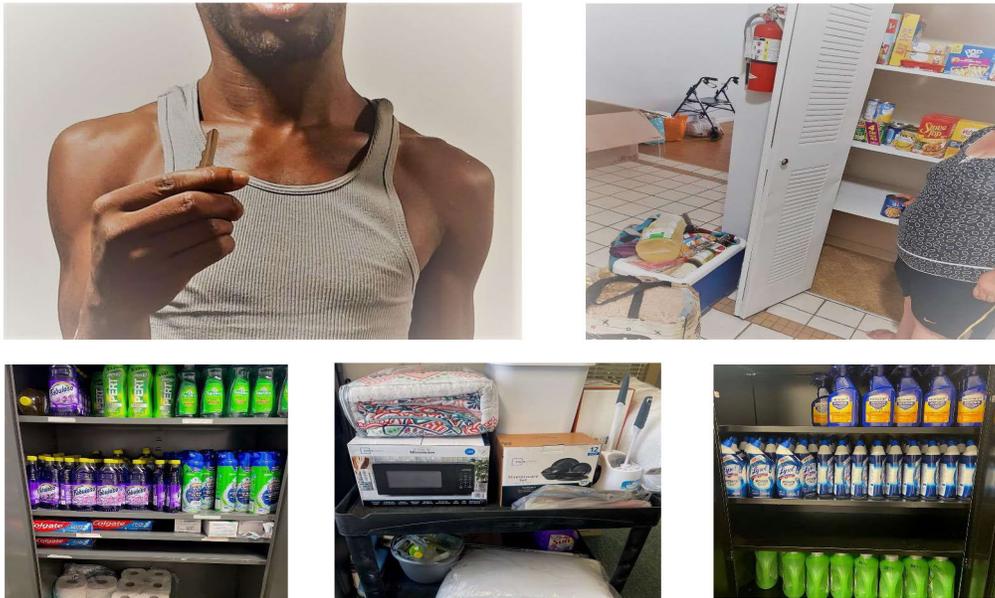
Homelessness is a complex public health issue. Permanent Supportive Housing (PSH) and Rapid Rehousing (RRH) interventions continue to focus on improving the health and living conditions of the homeless population through the provision of affordable housing and a variety of support services. The Alachua County Board of County Commissioners has made the decision to prioritize housing and case management services for individuals with high acuity of needs and barriers. Both our PSH and RRH programs continue to receive referrals through our community's Coordinated Entry System for individuals experiencing homelessness. Since the launch of our medium-term Rapid Rehousing (RRH) program, we have served a total of 6 individuals, 5 of which have been housed.



**FIGURE 5-5A:** Infographic that is posted to the Community Support Services Department webpage that provides useful information to community members who may use the services.  
Source: Alachua County's Community Support Services Department.

**Move-In Day**

Both our PSH and RRH participants are provided with household, personal items, and food basics as they begin a new stage in their life, which helps them to feel additionally supported. Case managers are part of the move-in to assure that participants are able to develop a sense of comfort in their new environment.



**Congratulations to our Participants!**

Due to high acuity, usually the PSH program participants will remain on the program for many years. During the past two years, three participants who had high acuity related to health issues exacerbated by living on the streets, were able to stabilize their health conditions and access benefits.

In collaboration with the local CoC and housing authority, three Emergency Housing Vouchers (EHV)s, were made available for our participants to successfully transition into non-intensive case management subsidized housing! They feel empowered and confident to continue in permanent housing. We wish them continued success!

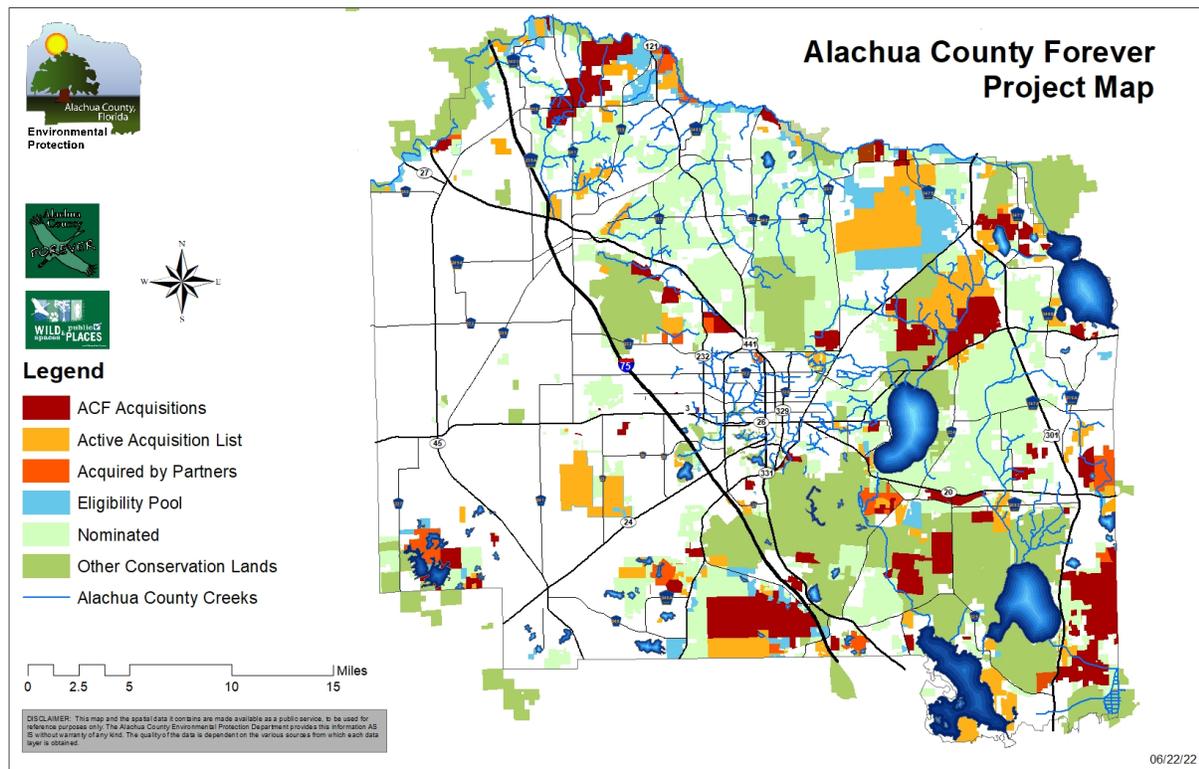


**FIGURE 5-5B:** Infographic that is posted to the Community Support Services Department webpage that provides useful information related to move-in day guidelines to community members. Source: Alachua County’s Community Support Services Department.

**Figure 5-6** provides an example of high-level cost information and a map related to the Alachua Forever project that can found on the County’s Land Conservation webpage. This webpage shows information such as total acreage of land the County intends to protect, total cost of the project, the County’s share of the cost and the County’s partner’s share of the cost and more. The dashboard map presents information such as the location of County land acquisitions and land acquired by County partners.

### Alachua Forever Dashboard – May 2022

- Total Acres Protected: 33,703.02
- Cost of Protected Lands: \$118,053,701.93
  - County share: \$75,248,018.97
  - Partner share: \$42,805,682.96
- Managed by County: 21,714.65
- Managed by Partners: 11,988.37
- Acreage Open: Currently 70% of preserves are open for public access.



**FIGURE 5-6:** Alachua County Forever Project Map - high-level cost information and map.  
Source: Alachua County website, <https://alachuacounty.us/Depts/landconservation/Pages/LandConservation.aspx>.

The County has an extensive performance management program that provides transparent access to program performance and cost information that is readily available and easy to locate.



**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.**

**OVERALL CONCLUSION**

The MJ Team did not evaluate these subtasks by program because the availability and accuracy of public documents apply universally to all program areas. Moreover, the development of public information is primarily the responsibility of the Finance/Budget areas.

Subtask 5.4 is met overall. To reach this conclusion, we assessed processes the County has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

**ANALYSIS**

The MJ Team interviewed the communications director, assistant county manager/budget and fiscal services, parks and open spaces manager, director, community support services, public works director of county engineer, and environmental protection director. We also evaluated the following documents:

- Annual Budget (Fiscal Year 2022 Adopted Budget)
- Financial Management Policy
- Budget Management Policy
- Fiscal Year 2022 Budget Development Guidelines
- Annual Comprehensive Financial Report (Fiscal Year 2021) and Comprehensive Annual Financial Report) Fiscal Year 2020
- Sample Meeting Agenda June 28, 2022

There are three primary processes the County has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public. These processes include:

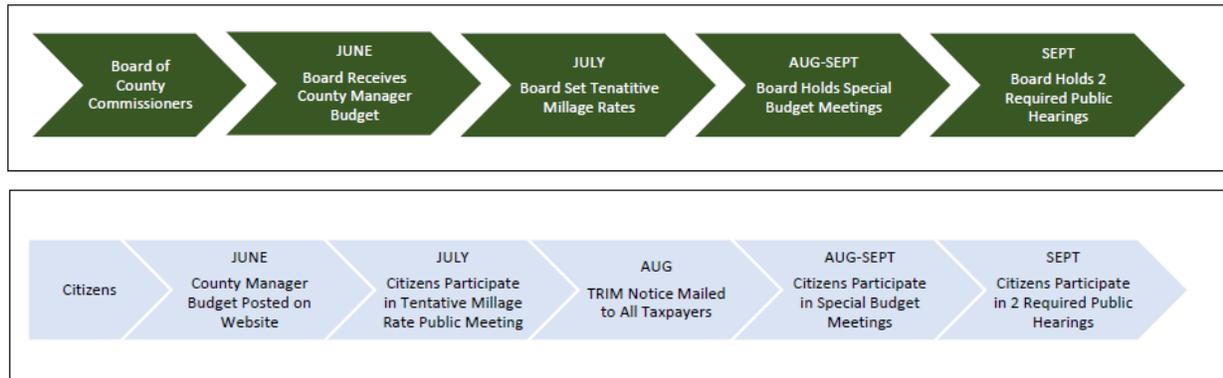
- (1) the budget review process
- (2) annual comprehensive financial review process
- (3) agenda item approval process

These three processes in one way or another, interface with the accuracy and completeness of all program performance and cost information provided to the public.

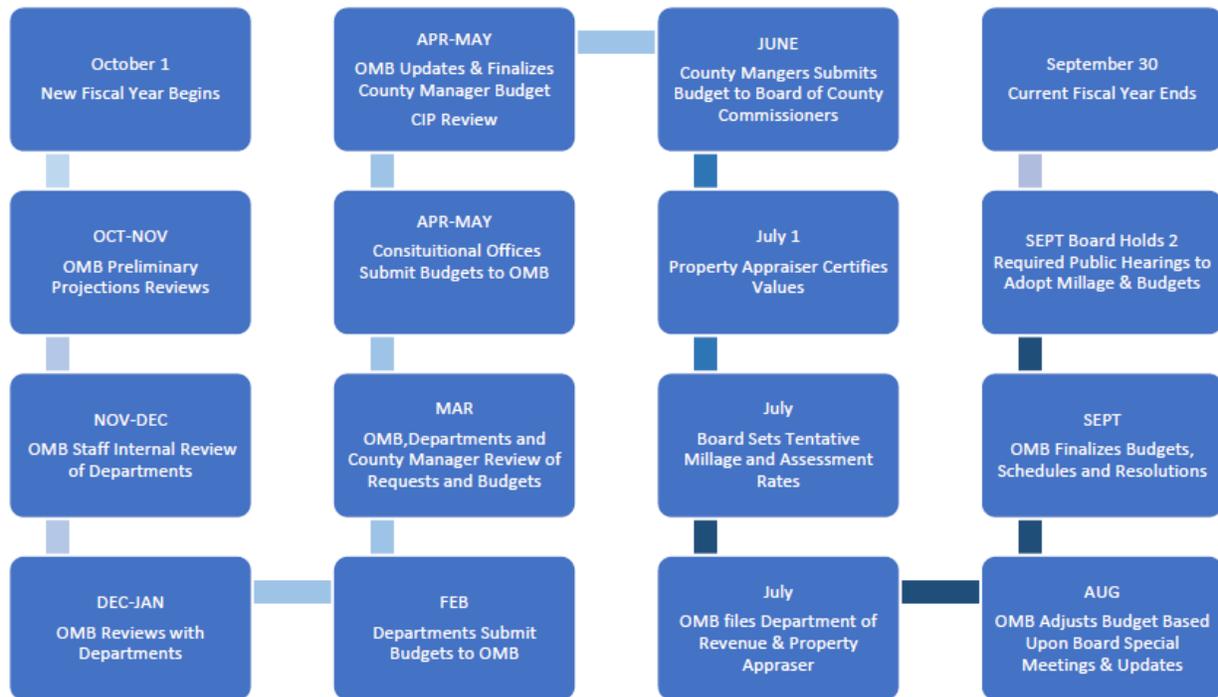
The County’s budget process is the foundation for ensuring the accuracy and completeness of all program performance and cost information. The Office of Management and Budget (OMB) prepares the budget, which serves as the primary tool to allocate financial resources for the County’s programs and services. 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.

Figure 5-7 and 5-8 presents a diagram of 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.



**FIGURE 5-7:** Budget Review Process for Alachua County.  
Source: Alachua County Office of Management and Budget.



**FIGURE 5-8:** Budget Review Process for Alachua County.  
Source: Alachua County Office of Management and Budget.



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 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 first phase is the Public Adoption Phase, which begins with the formal presentation of the county manager's recommended budget (Tentative Budget).

The second phase involves setting the proposed millage rates for fiscal year. Truth in Millage (TRIM) notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combined with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of both the proposed millage rates and a tentative budget by each taxing authority.

The third phase consists of two *statutorily* required public budget hearings. After receiving public testimony at the hearing, the Board of County Commissioners will adopt millage rates and an Adjusted Tentative budget.

The final phase is the adoption of the Fiscal Year budget and millage rates at the second public hearing which will.

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 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 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.

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.

A similar, but less lengthy process is performed to ensure the accuracy of Annual Comprehensive Financial Report.

Based on an interview with the senior assistant county attorney, it was indicated that the County invested in Granicus-Legistar, a software program that increases the accuracy and transparency of Board agenda items and financial transactions. This software ensures that all County Commissioners have reviewed and approved agenda items, many of which have associated financial transactions. This review and approval process provides added assurance that documents are complete and accurate.

Lastly, as shown in **Figure 5-9**, Alachua County was the recipient of the 2021 Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award. This award validates accuracy and completeness of information provided to the public. Meeting the criteria for this award, means the County goes beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure.

The website states that the GFOA awards recognizes contributions to the practice of government finance that exemplify outstanding financial management. The awards stress practical, documented work that offers leadership to the profession and promotes improved public finance.



**FIGURE 5-9:** Alachua County was awarded the 2021 Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting Award.  
Source: Alachua County website, [www.alachuacounty.us](http://www.alachuacounty.us).

Based on the management practice noted above, the MJ Team concludes that the County has adequate internal processes in place to ensure performance and cost information are both accurate and complete.

**SUBTASK 5.5 – Determine whether the program has procedures in place that 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.**

## OVERALL CONCLUSION

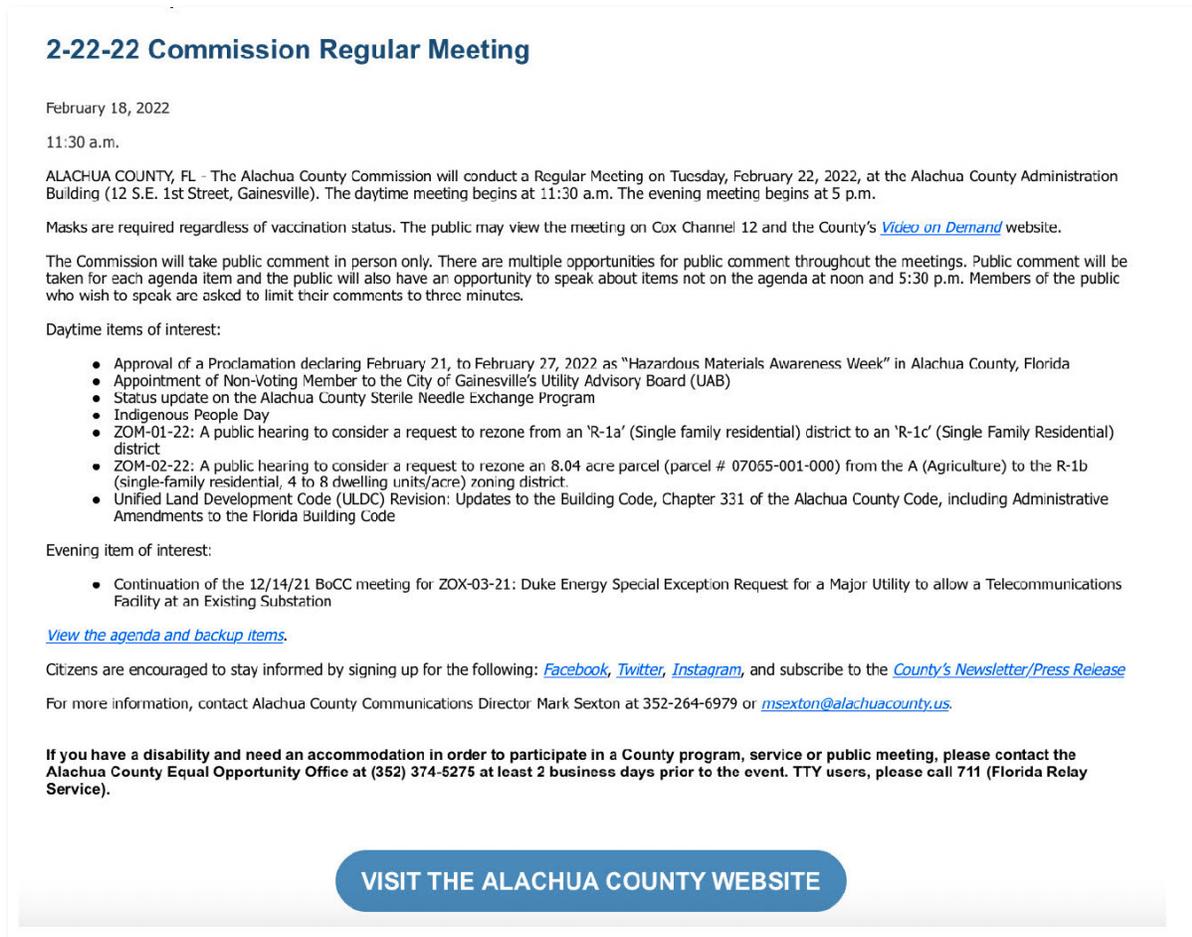
The MJ Team did not evaluate these subtasks by program because the availability and accuracy of public documents apply universally to all program areas. Moreover, the development of public information is primarily the responsibility of the Communications Office.

Subtask 5.5 is met overall. To reach this conclusion, the MJ Team assessed if formal procedures are in place to ensure that reasonable and timely actions are taken to correct erroneous and/or incomplete program information included in public documents. We also assessed whether corrections are made timely in instances where errors have occurred. During our assessment, we were provided both an example of a public information notice that had been promptly corrected and a formal, written administrative procedure to support the correction process.

## ANALYSIS

To address this subtask, the MJ Team interviewed the communications 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 communications director conveyed the process it uses to correct erroneous data/information provided to the public. **Figure 5-10** presents an example of a public release that was posted on February 22, 2022, at 11:30 am and contained incorrect information. The release was incorrect in that it included an evening portion of a meeting that was not actually scheduled.



**2-22-22 Commission Regular Meeting**

February 18, 2022

11:30 a.m.

ALACHUA COUNTY, FL - The Alachua County Commission will conduct a Regular Meeting on Tuesday, February 22, 2022, at the Alachua County Administration Building (12 S.E. 1st Street, Gainesville). The daytime meeting begins at 11:30 a.m. The evening meeting begins at 5 p.m.

Masks are required regardless of vaccination status. The public may view the meeting on Cox Channel 12 and the County's [Video on Demand](#) website.

The Commission will take public comment in person only. There are multiple opportunities for public comment throughout the meetings. Public comment will be taken for each agenda item and the public will also have an opportunity to speak about items not on the agenda at noon and 5:30 p.m. Members of the public who wish to speak are asked to limit their comments to three minutes.

Daytime items of interest:

- Approval of a Proclamation declaring February 21, to February 27, 2022 as "Hazardous Materials Awareness Week" in Alachua County, Florida
- Appointment of Non-Voting Member to the City of Gainesville's Utility Advisory Board (UAB)
- Status update on the Alachua County Sterile Needle Exchange Program
- Indigenous People Day
- ZOM-01-22: A public hearing to consider a request to rezone from an 'R-1a' (Single family residential) district to an 'R-1c' (Single Family Residential) district
- ZOM-02-22: A public hearing to consider a request to rezone an 8.04 acre parcel (parcel # 07065-001-000) from the A (Agriculture) to the R-1b (single-family residential, 4 to 8 dwelling units/acre) zoning district.
- Unified Land Development Code (ULDC) Revision: Updates to the Building Code, Chapter 331 of the Alachua County Code, including Administrative Amendments to the Florida Building Code

Evening item of interest:

- Continuation of the 12/14/21 BoCC meeting for ZO-03-21: Duke Energy Special Exception Request for a Major Utility to allow a Telecommunications Facility at an Existing Substation

[View the agenda and backup items.](#)

Citizens are encouraged to stay informed by signing up for the following: [Facebook](#), [Twitter](#), [Instagram](#), and subscribe to the [County's Newsletter/Press Release](#)

For more information, contact Alachua County Communications Director Mark Sexton at 352-264-6979 or [msexton@alachuacounty.us](mailto:msexton@alachuacounty.us).

**If you have a disability and need an accommodation in order to participate in a County program, service or public meeting, please contact the Alachua County Equal Opportunity Office at (352) 374-5275 at least 2 business days prior to the event. TTY users, please call 711 (Florida Relay Service).**

**VISIT THE ALACHUA COUNTY WEBSITE**

**FIGURE 5-10:** *Incorrect public release, which was posted on February 22, 2022 @ 11:30 am.*  
*Source: Alachua County's Communications Office.*

As soon as the error was identified, the Communications Office followed its normal process for correcting erroneous information, which includes: (1) sending a corrected release, (2) updating the website, (3) updating all social media sites, and (4) notifying all County employees. The

Communications Office also makes direct calls to any media that have reported the erroneous information.

During interviews, the communications director indicated that the correction process staff follows is clear and immediate. When the need for a correction or clarification is identified, the staff puts everything on hold and contacts each communications outlet where the incorrect information was sent or published. This can include the creation of a new press release, social media post, website post, Channel 12 update, and making direct calls to any media that have reported the erroneous information.

As noted in **Figure 5-11**, the corrected public release was issued at 3:30 pm on the same day.

### CORRECTION: 2-22-22 Commission Regular Meeting

**Correction: The evening portion of the meeting has been canceled and the item previously scheduled to be heard (ZOX-03-21: Duke Energy Special Exception Request for a Major Utility to allow a Telecommunications Facility) will be advertised for and heard on a future date, if necessary. Please see the corrected language below.**

February 18, 2022

3:30 p.m.

ALACHUA COUNTY, FL - The Alachua County Commission will conduct a Regular Meeting on Tuesday, February 22, 2022, at the Alachua County Administration Building (12 S.E. 1st Street, Gainesville). The meeting begins at 11:30 a.m. The evening portion of the meeting is canceled.

Masks are required regardless of vaccination status. The public may view the meeting on Cox Channel 12 and the County's [Video on Demand](#) website.

The Commission will take public comment in person only. There are multiple opportunities for public comment throughout the meetings. Public comment will be taken for each agenda item and the public will also have an opportunity to speak about items not on the agenda at noon and 5:30 p.m. (when an evening portion of the meeting is scheduled). Members of the public who wish to speak are asked to limit their comments to three minutes.

Items of interest:

- Approval of a Proclamation declaring February 21, to February 27, 2022 as "Hazardous Materials Awareness Week" in Alachua County, Florida
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[View the agenda and backup items.](#)

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**FIGURE 5-11:** Corrected public release, which was issued on February 22, 2022 @ 3:30 pm.

Source: Alachua County's Communications Office.

**Figure 5-12** shows the County's administrative procedure for correcting press releases and other public information, dated May 1, 2022. Formal, written procedures are both useful and necessary to ensure procedures are properly documented and followed when employee absences, turnover, or retirements occur.

## ADMINISTRATIVE PROCEDURE

***Effective Date: May 1, 2022***

***This Administrative Procedure supersedes and replaces any previous versions.***

### PRESS RELEASES AND OTHER PUBLIC INFORMATION CORRECTIONS

**Purpose:** To collaborate with County programs to ensure accurate, timely, and effective messaging directly to members of the media and the County's stakeholders.

**Policy:** Alachua County press releases must be issued through the Communications Office. Communications will ensure that the message is accurate and approved by the County Manager if/when necessary.

**Procedure:** Communications will determine the best method(s) to disseminate a press release based on the material's target audience and the message's time sensitivity.

**Department/Division Press Release Responsibilities:**

- Create the draft press release content with a title and the message, including facts, dates, times, and any other important information.
- Identify a program staff contact (name, phone number, and email address) who can answer any questions the communications staff or public may have regarding the information conveyed.
- Obtain Department Director or deputy/assistant county manager approval before submitting a press release to the Communications Office.
- Submit draft press release content to Communications for review, edit, approval, and publication.

**Press Release Corrections:**

- As soon as an error in a press release is identified or a factual update is needed, the Communications Director should be notified
- Consider the time-sensitivity or urgency when determining notification protocol (personal phone call versus email)
- The Director may delegate responsibility to correct a press release to the Communications Office staff
- The Communications Office will issue a corrected press release which will include the corrected information/text and a description of the correction.
- To ensure that press release corrections are made in all locations where the original message was published, including the County's website, the Communications Office will coordinate the distribution of any Press Release Correction.
- The Communications Director, or designee, will follow up within one business day of the Press Release Correction issuance to make sure corrections on the website have been made and corrections to publications have been completed.

**FIGURE 5-12:** Alachua County Administrative Procedure for correcting press releases and other public information. Source: Alachua County's Communications Office.

Formal, written procedures are both useful and necessary to ensure procedures are properly documented and followed when employee absences, turnover, or retirements occur.



## RESEARCH TASK 6

### FINDING SUMMARY

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

Overall, Alachua County meets Research Task 6.

The County employs fulltime legal staff responsible for providing transactional and governance legal services to the County. In this capacity, the attorneys review all contracts requiring board approval for compliance with legal requirements and board policy. The County obtains outside legal assistance when necessary. The County stays abreast of federal and state legislative changes through membership in professional associations. The County also contracts with two lobbying firms to provide representation at the state and federal levels. In addition, the County engaged a consultant to assist with ensuring compliance with COVID-19 funding requirements. The County Auditor's office lacks an audit plan and risk assessment to provide an overarching monitoring and compliance review of internal controls and should strengthen the internal control environment by developing and implementing an audit plan and risk assessment to ensure ongoing monitoring for compliance with internal controls. Program administrators have taken reasonable and timely actions to address any noncompliance issues and local policies and procedures have been identified by internal or external evaluations, audits, or other means. Finally, the County Attorney's Office drafted the surtax ordinance to ensure that it complied with applicable laws. The uses of the surtax that are authorized in 212.055(2), *Florida Statutes-Local Government Infrastructure Surtax* are consistent with the Alachua County's planned uses outlined in Ordinance Number 2022-08, which the BOCC adopted on March 22, 2022. Moreover, information provided to the public in a fact sheet is consistent with the statute and the ordinance.

### SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

**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.**

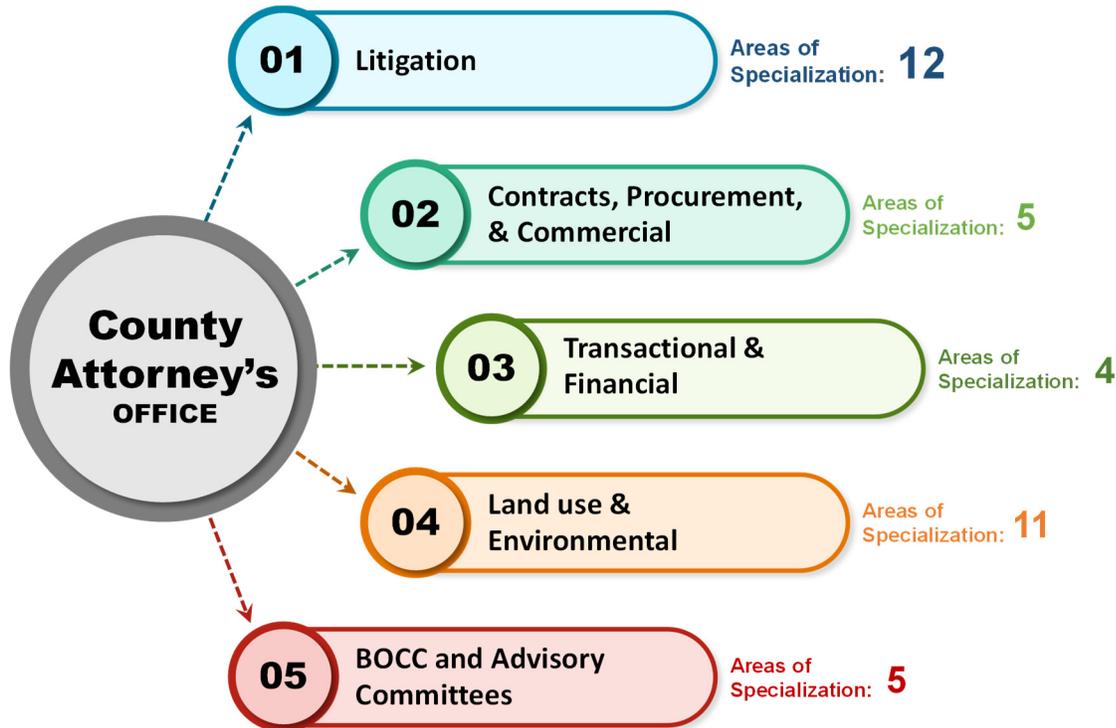
### OVERALL CONCLUSION

The MJ Team did not divide Subtask 6.1 into separate program areas because the County's legal infrastructure applies to all County departments.

To address the requirements of this subtask, the MJ Team interviewed two senior assistant county attorneys and reviewed evidence of the County's legal infrastructure and its process to assess legal compliance. Based on the analysis performed, the County has a process to assess its compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. Therefore, this subtask is met.

## ANALYSIS

The County Attorney’s Office (CAO) is the primary means by which legal compliance is assured. The CAO consists of six attorneys comprised of the county attorney, deputy county attorney, four senior assistant county attorneys, and three support staff. As shown in **Figure 6-1**, there are five legal practice areas and 37 areas of specialization.



**FIGURE 6-1:** The County Attorney’s Office works in 37 areas of legal specialization across five general subject areas. Source: County Attorney’s Office Practice Area Website.

Each County department has an attorney with whom they work regarding legal matters. Departments have weekly and monthly standing meetings with their attorney to discuss legal issues and needs. The MJ Team reviewed examples of calendar entries and emails evidencing interaction between attorneys and the department(s) to which they are attached.

To track and monitor legal issues, county attorneys and department staff maintain a spreadsheet. The MJ Team examined an example of a spreadsheet for PW noting that it was an effective issue tracking tool. It shows the PW division, issue type and description, date sent to the CAO, date due, completed date, attorney assigned, and notes.

To stay abreast of changes in laws, rules, and regulations that impact the County, CAO attorneys belong to professional associations that keep them abreast of new legislation, for example, the Florida Association of County Attorneys (FACA). FACA keeps the CAO updated on legislative changes and in turn the attorneys update departments on changes that impact the department’s operations. The MJ Team examined examples of FACA seminar agendas,

legislative bulletins county attorneys receive, and legislative updates the CAO gave to County departments.

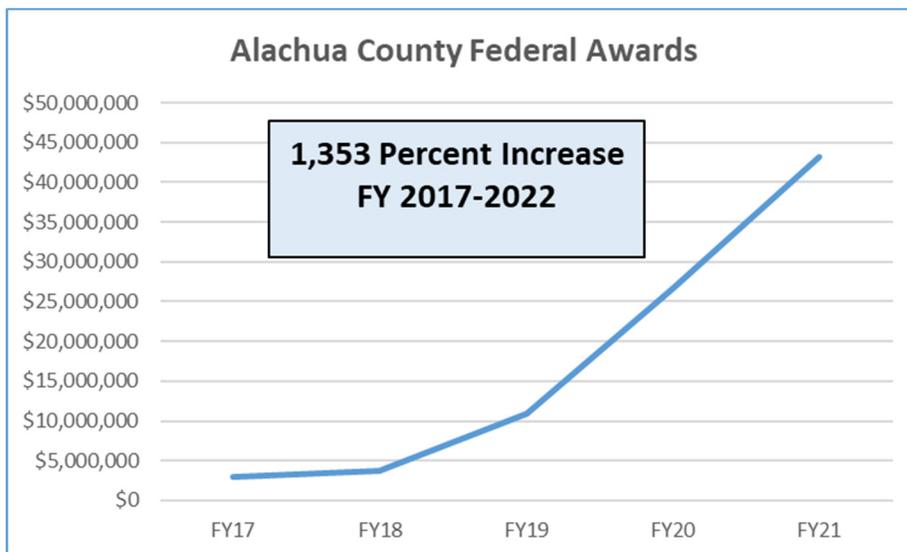
In addition, the County hires outside expertise when necessary to support the CAO. When using outside counsel is necessary, the BOCC must approve it. For example, the County engaged outside bond counsel regarding the development of an event center that required public financing.

The County engages a lobbying firm to monitor state legislation. The state lobbyist’s contract outlines services to be provided when the legislature is in session, when it is out of regular session, and during committee weeks.

The County also engages a lobbying firm to monitor federal legislation. The federal lobbyist’s contract outlines the following services to the County:

- Relationship Building
- Legislative Advocacy
- Federal Grant Information Service
- Information Services (reports on federal funding and legislation impacting the County)
- Logistical Support

The County also engaged outside expertise for grant compliance. As shown in **Figure 6-2**, the County’s federal awards increased 1,353 percent between Fiscal Years 2017 to 2022 resulting from awards received under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the U.S. Department of the Treasury Emergency Rental Assistance Program (ERA). Recognizing its need for assistance, the County engaged a certified public accounting firm to provide compliance and financial support consulting services.



**FIGURE 6-2:** Federal awards increased 1,353 percent between Fiscal Years 2017-2022 thereby creating a need for external compliance assistance.

Source: Summary of federal awards Fiscal Years 2017-2022 provided in Initial Data Request.



**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.**

## OVERALL CONCLUSION

MJ Team did not divide subtask 6.2 into separate program areas because the County’s internal control infrastructure applies to all County departments. Based on the analysis performed, program internal controls such as 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, the County Auditor’s office lacks a charter, an audit plan and current risk assessment to provide an overarching monitoring and compliance review of internal controls. Overall, the County partially met the requirements of subtask 6.2.

## ANALYSIS

To address the requirements of this subtask, the MJ Team reviewed for the following program controls:

- Documentation of internal controls in policies and procedures
- Assessment of compliance with internal controls in external audit reports
- Internal audit risk assessment

In addition, the MJ Team facilitated an Internal Control Questionnaire to obtain management’s evaluation of the internal control infrastructure.

### *Internal Control Questionnaire*

In addition to reviewing policies and procedures, the MJ Team submitted an Internal Control Questionnaire to key management positions. The following **Figure 6-3** presents a summary of some of the most relevant responses which indicate some internal control strengths and areas in which the County is enhancing the internal control environment.

Area	Overall Rating of Processes for Segregation of Duties and Effectiveness (1-Weak to 5-Strong)	Additional Comments
<i>Purchasing</i>	5	Not all goods and services require a purchase order because they are exempt from the purchase order requirement. Some goods and services are procured utilizing County purchasing cards (Visa card). All goods and services are procured following County Procurement guidelines.
<i>Payroll</i>	5	Payroll check form is now automated. We no longer have pre-printed check stock. All new employees are required to review and sign off on all County policies upon employment.



Area	Overall Rating of Processes for Segregation of Duties and Effectiveness (1-Weak to 5-Strong)	Additional Comments
<i>Accounts Payable</i>	5	Board of County Commissioners (BOCC) authorize before sending to Clerk’s for payments
<i>Cash Management</i>	5	No additional comments
<i>Contracts Management</i>	5	Contracts management has multiple checks and balances through review by multiple department staff, management, OMB, legal, and F&A
<i>Grants Management</i>	5	Department staff prepare, review and submit technical grant reports in a timely manner. Expenditure reports and reimbursement requests are submitted by other departments.
Area	Overall Rating of Processes for Segregation of Duties and Effectiveness (1-Weak to 5-Strong)	Example Comments Regarding Overall Internal Controls
<i>Overall Internal Controls</i>	5	<ol style="list-style-type: none"> <li>1. Separation of duties.</li> <li>2. Multi-level approval processes.</li> <li>3. Reconciliation.</li> <li>4. Policies and Procedures reviewed regularly.</li> <li>5. System Work Flows.</li> <li>6. Risk Assessment – Approval Authority</li> <li>7. Pre-Approvals, Reconciliations and Checks and Balances in Each Department</li> <li>8. Policies and training in place</li> <li>9. Reviews of performance – quarterly budgets to actuals</li> <li>10. Audits</li> <li>11. Robust electronic workflow with multiple approvers for grants, contracts, and regular payments.</li> <li>12. With each review step there are opportunities for communication and collaboration should there be any questions or concerns.</li> <li>13. An external review board is in place to provide transparency and public participation.</li> </ol>
<i>Aware of any areas of noncompliance?</i>		No

**FIGURE 6-3:** Summary of Internal Control Questionnaire Responses.  
Source: Responses to the MJ Team Internal Control Questionnaire.

### *Policies and Procedures*

Policies and procedures provide formal documentation of key internal controls. 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. The Financial Administrative Procedures/Policies are reviewed and approved by the Board annually through the budget process. If there are no changes, the Financial Procedure/Policy is carried forward without change and only updated with the last review date.

On January 26, 2021, the Alachua County Board of County Commissioners approved by Resolution 21-09 the financials policies listed below for development of the Fiscal Year 2022 Budget.

- Budget Management
- Capital Program
- Debt Management
- Energy Conservation Investment
- Financial Management
- Performance Management

As shown in **Figure 6-4**, the following table presents key policies related to the potential sales surtax funds.

Policy and Procedure	Last Review Date/Effective Date	Purpose	Example Documented Program Internal Controls
<b>ADMINISTRATIVE PROCEDURES</b>			
<i>Budget Management</i>	01/26/2021 – 10/01/2020	To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with <i>Florida Statutes Chapter 129</i> .	<ul style="list-style-type: none"> <li>• The financial impact associated with new programs or modification will be analyzed prior to adoption by the Board.</li> <li>• For new programs, departments will identify Federal or State mandates; alignment to organizational goals; and demonstrate conformance to industry/professional standards.</li> <li>• Departments shall utilize performance measures</li> <li>• For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations at the financial reporting fund level (County Ordinance 233.01).</li> </ul>
<i>Capital Program</i>	01/26/2021 – 10/01/2019	To provide guidelines for the efficient operation and management of the Alachua County Capital Improvement Program, to establish an annual capital improvement review	<ul style="list-style-type: none"> <li>• The CIP will be presented annually to the Board</li> <li>• Each capital project will be acquired following the Board’s Procurement Code and Administrative Procedures.</li> </ul>



Policy and Procedure	Last Review Date/Effective Date	Purpose	Example Documented Program Internal Controls
		process, and abide by applicable requirements as put forth within the Alachua County Comprehensive Plan.	
<b>Financial Management</b>	01/26/2021 – 10/01/2019	To establish the framework for the County’s overall financial planning and management.	<ul style="list-style-type: none"> <li>The accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws.</li> <li>An annual audit will be performed by an independent public accounting firm.</li> </ul>
<b>Performance Management</b>	01/26/2021 – 10/01/2019	To establish the framework for the County’s commitment to performance management.	<ul style="list-style-type: none"> <li>Develop meaningful performance measures, focusing on outcome measures, to gauge program success.</li> </ul>
<b>DEPARTMENT POLICIES AND PROCEDURES</b>			
<b>Ordinance No. 2020-01 Alachua County Procurement Code</b>	01/28/2020	To clarify the law governing procurement by the County.	<ul style="list-style-type: none"> <li>Bid awards, purchase orders or change orders that exceed that exceed \$50,000 shall be placed before the BOCC for approval.</li> <li>Any procurement exceeding \$50,000 shall be awarded by Competitive Sealed Bidding</li> <li>The BOCC shall approve change orders that increase the contract price by more than ten percent of the original contract price or more than \$100,000 or expands the size or function</li> <li>Contracts for professional architectural, engineering, or surveying services shall be in accordance with Florida statutes or Consultants Competitive Negotiation Act (CCNA) and procedures manual.</li> </ul>
<b>Procurement Procedures Manual</b>	05/02/2022		<ul style="list-style-type: none"> <li>Vendor Performance Evaluation Form – Exhibit A</li> <li>Procurement Card Procedures – Exhibit B</li> <li>Single/Sole Source Certification – Exhibit D</li> <li>Sample of Department Recommendation – Exhibit G</li> <li>Sample Proposed Award Recommendation – Exhibit H</li> <li>Sample Evaluation Team Memo – Exhibit I</li> </ul>

**FIGURE 6-4:** Key Policies and Procedures related to the potential sales surtax funds.

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 no exceptions for Fiscal Year 2021 and Fiscal Year 2020 and corrective action was taken for the Fiscal Year 2019 recommendations. The County's independent auditors issued the reports in connection with their audit, which are summarized in **Figure 6-5**.

INDEPENDENT AUDITOR REPORTS FINDINGS			
Report Description	Audited Financial Statements and Supplemental Information Dated June 21, 2022 Year Ended 9/30/2021	Audited Financial Statements and Supplemental Information Dated June 11, 2021 Year Ended 9/30/2020	Audited Financial Statements and Supplemental Information Dated March 26, 2020 Year Ended 9/30/2019
<i>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</i>	<ul style="list-style-type: none"> <li>No exception regarding internal controls over financial reporting and compliance with laws, regulations, contracts, and grant agreements</li> </ul>	<ul style="list-style-type: none"> <li>No exception regarding internal controls over financial reporting and compliance with laws, regulations, contracts, and grant agreements</li> </ul>	<ul style="list-style-type: none"> <li>No exception regarding internal controls over financial reporting and compliance with laws, regulations, contracts, and grant agreements</li> </ul>
<i>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</i>	<ul style="list-style-type: none"> <li>No exceptions regarding compliance requirements with major federal programs and state projects and internal controls</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions regarding compliance requirements with major federal programs and state projects and internal controls</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions regarding compliance requirements with major federal programs and state projects</li> <li>Significant deficiency identified. See Finding #2019-02 discussed in Schedule of Findings and Questioned Costs below</li> </ul>
<i>Schedule of Findings and Responses-Federal Awards and State Financial Assistance</i>	<ul style="list-style-type: none"> <li>No exceptions regarding internal controls or compliance requirements</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions regarding internal controls or compliance requirements</li> <li>Prior year's findings have been corrected</li> </ul>	<ul style="list-style-type: none"> <li><b>Finding 2019-02 Federal Emergency Management Agency (FEMA) Grant Reimbursements:</b> The County mistakenly submitted a debris</li> </ul>



INDEPENDENT AUDITOR REPORTS FINDINGS			
Report Description	Audited Financial Statements and Supplemental Information Dated June 21, 2022 Year Ended 9/30/2021	Audited Financial Statements and Supplemental Information Dated June 11, 2021 Year Ended 9/30/2020	Audited Financial Statements and Supplemental Information Dated March 26, 2020 Year Ended 9/30/2019
			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
<i>Independent Accountant's Report on Compliance with s. 218.415, Florida Statutes</i>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>
<i>Independent Accountant's Report on Compliance with s. 365.172(10) and s. 365.173(2)(d), Florida Statutes</i>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>
<i>Management Letter</i>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions</li> <li>Corrective actions taken for preceding year's findings</li> </ul>	<ul style="list-style-type: none"> <li>No exceptions</li> </ul>

FIGURE 6-5: Summary of external audit report findings, Fiscal Years 2019-2021.  
Source: Alachua County, Audited Annual Financial Statements.

### Internal Audit Risk Assessment

The County Auditor's Office lacks a charter, an audit plan and current risk assessment to provide an independent monitoring and compliance review of internal controls. Internal audit standards require that the internal audit function conduct an annual risk assessment in order to develop a risk-based internal audit plan for the year. This assessment serves as the starting



point from which internal audit can provide independent, objective insights that add value and improve an organization's operations.

The County provided a proposed project plan and risk assessment dated in January 2019 that was prepared by an external audit firm. The project plan stated the Facilities Management performance audit was completed and the Human Resources performance audit was underway. The MJ Team also reviewed the implementation status log for the audit report recommendations. However, documentation was not provided to determine if the audits recommended in the project plan were approved and completed.

**RECOMMENDATION 6.2 – Strengthen the internal control environment by developing and implementing an audit plan and risk assessment to ensure ongoing monitoring for compliance with internal controls.**

**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.**

## **OVERALL CONCLUSION**

MJ Team did not divide Subtask 6.3 into separate program areas because the County's internal control infrastructure applies to all County departments. Overall, the County met the requirements of subtask 6.3.

## **ANALYSIS**

To address the requirements of this subtask, the MJ Team interviewed management regarding knowledge of any noncompliance and reviewed the County's Single Audit Reports and Management Letters summarized in Subtask 6.3 to determine if any open external audit recommendations required corrective actions.

Based on the analysis performed, no instances of noncompliance were identified which would require program administrators to 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.

The County's Single Audit Reports and Management Letters stated that the County had taken corrective actions for prior years' audit recommendation and there were no current year findings. In addition, the MJ Team obtained followed up to determine the continuous implementation of the corrective actions taken in January 2020 to preclude submitting duplicate FEMA reimbursement requests. The County continued to maintain reconciliation



spreadsheets to track expenses by date for each debris project. Furthermore, the County's Request for Funds Policy, last revised September 30, 2021, includes a procedure to "Review cumulative expenditures to the grant fund to ensure no duplicate payments have been made or requested." Thus, appropriate corrective actions remain in place.

The MJ Team also administered an Internal Control Questionnaire with five key members of the County's management team. The questionnaire included a question regarding awareness of recent noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. The unanimous response was no known occurrences of noncompliance.

**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.**

## OVERALL CONCLUSION

The MJ Team did not divide Subtask 6.4 into separate program areas because planned uses of the surtax being in compliance with applicable state laws, rules, and regulations applies to the whole county. However, the Municipal Partnership Program, which is an intended use of the surtax, is discussed in this section.

To address the requirements of this subtask, the MJ Team interviewed two senior assistant county attorneys and examined s. 212.055(2), *Florida Statutes*-Local Government Infrastructure Surtax, Alachua County Ordinance Number 2022-08, adopted by the BOCC on March 22, 2022. We reviewed the Alachua County Infrastructure Surtax Fact Sheet made available to the public.

We also examined Section 5 of the ordinance entitled: *Alachua County's Non-Recurring Municipal Partnership Program* and interviewed the assistant county manager/chief of staff who oversees the Municipal Partnership Program (MPP) on behalf of the County. Based on the analysis performed, 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, this subtask is met.

## ANALYSIS

County attorneys engaged in an extensive process leading up to drafting the surtax ordinance. The process included researching applicable statutes, engaging the board in various discussions about the legality of surtax uses, assessing the impact on Forever and WSPP surtaxes and infrastructure, including the existing citizens oversight committee. County attorneys 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.



Per the MJ Team’s review, the ordinance is based on, consistent with, and within the boundaries of the statute. The statute and ordinance are also the basis of information contained in a surtax fact sheet prepared for the public. The fact sheet presents the ballot title, ballot question, implications if the November 2022 referendum passes, allocation percentages for the County and municipalities, and estimated proceeds over the next 10 years.

The MJ Team’s review of the enabling statute, the adopted ordinance, and the fact sheet indicates that program administrators took reasonable and timely actions to determine whether planned uses of the surtax were in compliance with applicable state laws, rules, and regulations.

### *Municipal Partnership Program*

Per s. 212.055(2)(c)2., *Florida Statutes*-Distribution of Surtax Proceeds, surtax proceeds will be distributed to the County and municipalities within the County according to:

1. An interlocal agreement between the County and the municipalities.
2. According to the allocation formula provided in s. 218.62, *Florida Statutes*.

Once the County receives its allocation of the surtax under the statutory formula, it must share a portion with the nine municipalities within the County under what is known as the MPP. Section 5 of surtax ordinance adopted by the BOCC on March 22, 2022, established the MPP. Under the MPP, should the November 2022 referendum pass, the County must allocate and award \$12 million of its share of the surtax to the nine municipalities within Alachua County. This is a one-time allocation and does not reoccur annually. The following are the nine municipalities included in the MPP:

- Alachua
- Archer
- Gainesville
- Hawthorne
- High Springs
- La Crosse
- Micanopy
- Newberry
- Waldo

The County’s assistant county manager/chief of staff will oversee the MPP on behalf of the County. The County must allocate \$6 million of its share of the surtax to Gainesville and \$6 million of its share of the surtax to all nine municipalities for joint projects.

The municipalities must dedicate 50 percent of their allocation to WSPP projects and the other 50 percent to roads, fire stations and other public facilities, and affordable housing. Under the MPP, the municipalities are required to perform the following:



- submit a detailed request to Alachua County for each project for which it is requesting grant funding from the County;
- execute a grant agreement if the project is approved;
- be solely responsible for completion of the project;
- erect a sign stating that the project is jointly funded with the County; and
- invoice the County for 50 percent of allowable costs up to the maximum allocation.



## MANAGEMENT COMMENTS



### **Alachua County** **Board of County Commissioners**

**Michele Lieberman**  
County Manager

August 26, 2022

Office of Program Policy Analysis and Government Accountability  
State of Florida, Office of Legislative Services  
111 W. Madison St., Room 312  
Tallahassee, FL 32399

To Whom It May Concern:

This letter is in response to the McConnell & Jones LLP Independent Auditors' Report titled *Performance Audit of Alachua County 2022 Final Report*. In accordance with the requirements of §212.055, Florida Statutes, 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 Alachua County.

The final report, prepared by McConnell & Jones, LLP, evaluated 25 different audit objectives/subtasks. Of those 25 audit objectives/subtasks, Alachua County:

- Met – 20 audit objectives/subtasks
- Partially Met – 5 audit objectives/subtasks

Alachua County received zero (0) 'Does Not Meet' audit objectives/subtasks.

According to the audit 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(11), *Florida Statutes*."

The County thanks the auditors for confirming that the proposed surtax ordinance complies with Florida law and that the County has robust policies, procedures, and processes to ensure the proper use of the surtax revenue. We hope that this positive report will bolster the public's confidence in the surtax initiative when the voters go to the polls in November.

12 SE 1<sup>st</sup> Street ■ Gainesville, Florida 32601

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[www.alachuacounty.us](http://www.alachuacounty.us)



The referenced statute requires that Florida local governments, with a referendum for a discretionary sales surtax held after March 23, 2018, undergo a performance audit. OPPAGA is charged with procuring and overseeing the 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. The County is responsible for cooperating with the audit and publication of the final audit results on the County’s website.

The referendum provides for the collection, distribution, and use of the sales surtax proceeds. In addition to continuing the County’s efforts to acquire and improve land for conservation, public recreation, and protection of our natural resources, Alachua County (and all nine of our incorporated cities) have needs for other critical public infrastructure including road repairs; construction and renovation of public facilities, such as fire stations; acquiring land for affordable housing; and funding economic development projects. Therefore, the County is proposing a 10-year one-percent sales surtax with a half percent dedicated for Wild Spaces and Public Places and an additional half-percent dedicated to fund other local government infrastructure needs.

Because of the importance of this referendum, Alachua County has responded to each subtask listed as Partially Met provided by the auditors, McConnell & Jones, LLP (MJ Team), in the final audit report.

**RESEARCH TASK 2 – Structure or design of the program**

**Audit Objective/Subtask 2.2 – Partially Met**

**Auditor Overall Conclusion** - The MJ Team assessed the reasonableness of current program staffing levels given the nature of the services expected to be provided if the surtax passes. Turnover and vacancy rates generally exceeded suggested SHRM guidelines of 10% for most program areas. The County has developed and implemented strategies to lower turnover and vacancy rates and has plans to further expand these strategies.

**Auditor Recommendation** - Develop staffing standards for all programs and develop and implement specific strategies to lower turnover and vacancy rates below 10%.

**Alachua County Management Response** – Alachua County, for the fiscal year ending September 30, 2021 and the partial fiscal year from October 1, 2021 through June 29, 2022 (report period provided to the auditors) reported turnover rates of:

<b>Program Name:</b>	<b>2021</b>	<b>2022</b>
- Land Conservation and Management:	7.69%	6.67%
- PW – Road and Bridge:	26.14%	15.00%
- Parks & Open Space:	13.33%	23.08%
- DCSS – Housing Program (Avg # Employees = 3):	0.00%	66.67%
- PW – Development Review (Avg # Employees = 3):	0.00%	33.33%



Alachua County has implemented numerous actions to reduce the vacancy rate as well as the turnover rate caused, in part by the “Great Resignation,” as well as lingering workplace impacts of the COVID-19 pandemic and the current economic situation. The County has and will continue to evaluate recommendations, develop strategies, and implement actions to improve staffing levels while also being cognizant of the need to maintain a balanced budget and ensure compliance with union contracts.

The County will refer the recommendation to develop staffing standards for all programs and implement specific strategies to lower turnover and vacancy rates to the County’s Human Resources Office for further evaluation.

#### **RESEARCH TASK 4 – Goals, objectives, and performance measures**

##### **Audit Objective/Subtask 4.1 – Partially Met**

**Auditor Overall Conclusion** – The MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Although program(s) goals are consistent with the County’s strategic plan, are clearly stated, and can be achieved within budget, some goals and objectives are not clearly measurable.

**Auditor Recommendation** – Identify and document specific program objectives which are clearly stated, measurable, can be achieved within budget, and are consistent with the County’s strategic plan.

**Alachua County Management Response** – Alachua County is in the process of evaluating the current Board Level Strategic Guide. A facilitated discussion is being planned with the Board of County Commissioners to more clearly align the focus areas and identified objectives. Additionally, County staff will provide guidance to departments/programs to ensure that the communicated program level major priorities/objectives, as identified in the budget process, are clearly stated and measurable.

This recommendation will be referred to the Budget and Fiscal Services Department.

##### **Audit Objective/Subtask 4.2 – Partially Met**

**Auditor Overall Conclusion** – The MJ Team assessed relevant departments of the County that will administer and/or benefit from the sales surtax. Although performance measures are documented for the program areas, some remain static for three or more years, and some departments lack sufficient performance measures to assess program performance toward meeting its stated goals and objectives.

**Auditor Recommendation** – Review and update key performance measures.

**Alachua County Management Response** - Alachua County, at the time of publication of this letter, had more than 170 operational performance measures that are tracked quarterly and all are reported twice a year through the public budget process. Services provided by the County and routinely measured through the budget process are continuous and on-going activities. If the activity is not continuous, they are reported as a one-time accomplishment in the budget



narratives. The internal dashboard trend lines can be used by management to evaluate performance measures over multiple years and evaluate the County's response to internal and external variables. Key showcase measures and their respective multi-year trend line dashboards can be access through the County's Transparency Website. Some examples of these multi-year activities reflected in the County's measures are:

- Number of Parks and Open Spaces capital projects completed
- Number of parks acres – activity-based recreation sites per 1,000 unincorporated residents per the Comprehensive Plan
- Percent of clients maintaining housing 90 days after receiving support
- Number of households who became homeowners through SHIP or HFA
- Percent of suitable preserves with public access within (3) years of acquisition
- Percent of prescribed fire targets met
- Number of miles of unimproved roads graded
- Pavement marking maintenance competed

Departments and programs have the opportunity each fiscal year to add new measures, change, or delete any measures they feel are no longer relevant.

Alachua County will refer this recommendation to the Budget and Fiscal Services Department for further evaluation.

**Audit Objective/Subtask 4.3 – Partially Met**

**Auditor Overall Conclusion** – 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.

**Auditor Recommendation** – Strengthen internal controls by developing comprehensive departmental policies and procedures manuals to support program goals and objectives

**Alachua County Management Response** – Alachua County follows Federal laws and regulations, Federal and State contract/grant/sub-grant recipient requirements, Florida 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.

This recommendation will be referred to the Alachua County Leadership Team and Department Directors to be evaluated for implementation within County operational departments.



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

**Audit Objective/Subtask 6.2 – Partially Met**

**Auditor Overall Conclusion** – MJ Team did not divide subtask 6.2 into separate program areas because the County’s internal control infrastructure applies to all County departments. Based on the analysis performed, program internal controls such as external audits are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. However, the County Auditor’s office lacks a charter, an audit plan and current risk assessment to provide an overarching monitoring and compliance review of internal controls.

**Auditor Recommendation** – Strengthen the internal control environment by developing and implementing an audit plan and risk assessment to ensure ongoing monitoring for compliance with internal controls

**Alachua County Management Response** – Alachua County completes all statutorily and contractually required audits and has Financial Policies that incorporate both auditing and reporting requirements. Alachua County last contracted with an external consultant for an agency-wide Risk Assessment in 2019 and continues to conduct operational audits and implement the recommendations from those operational audits identified through that Risk Assessment. Additionally, Alachua County follows Federal laws and regulations, Federal and State contract/grant/sub-grant recipient requirements, State Statutes, Budget and Fiscal Services Financial Procedures, Clerk of Court-Finance and Accounting Policies and Procedures, and project specific guidelines.

Alachua County will forward this recommendation to the Budget & Fiscal Services Department as well as the Clerk’s Office Finance and Accounting Department for further evaluation.

Thank you for coordinating this audit, as required by State Statute, and for the opportunity to respond and provide comments. Moreover, thank you for confirming that our proposed surtax ordinance complies with Florida law and that we have robust programs, policies, and procedures to ensure that the revenue generated by the surtax will be spent appropriately. Should you have any questions, please do not hesitate to contact me.

Sincerely,

Michele Lieberman,  
County Manager

MLL:dcb

cc: Alachua County 2022 Surtax Audit Team  
Alachua County – County Attorney’s Office  
M&J Auditors (via email)