



CITY OF DELRAY BEACH

CITY MANAGER'S OFFICE

100 N.W. 1ST AVENUE • DELRAY BEACH • FLORIDA 33444 • (561) 243-7015



City Commission Information Letter

December 10, 2021

Transition Regarding External Audit Services

As City Attorney Lynn Gelin shared via electronic mail correspondence a week ago, the City of Delray Beach's external auditors, Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (CDL) recently merged with larger firm EisnerAmper, effective November 30, 2021.

As EisnerAmper does not perform governmental audits as a function of its business practice, they will likewise not be available to maintain a professional relationship with the City of Delray Beach. As referenced in the attached electronic mail message from CDL Shareholder Scott L. Porter, the Department of Finance has been formally notified that due to the merger CDL will cease operations immediately and will no longer provide any accounting and/or audit services.

With CDL recommending nationally based tax, audit, and advisory services firm Marcum LLP, direction is currently being offered to consider a relationship to this effect. Additional merit as outlined also exists because Marcum submitted a proposal to the City of Delray Beach for external audit services in 2019, yielding a second-place ranking that (at that time) yielded the selection of CDL.

Marcum's municipal clientele includes the City of Boca Raton, Town of Palm Beach, and the City of Palm Beach Gardens. They have offices in West Palm Beach, Fort Lauderdale, and Miami. City staff is currently in discussions to finalize a respective service agreement in the coming weeks.

The City's comprehensive annual financial reporting process will be initiated shortly with recommendations for City Commission review and consideration anticipated in January.

Financing Strategies to Support Public-Private Partnership and General Obligation Bond Issuance Considerations

Given Tuesday evening's update relative to the City's recently approved purchasing and procurement policy which governs considerations for unsolicited public-private partnerships, as well as previous goals and objectives that contemplate merit for general obligation bond issuance, please be advised that both my office and those of leadership in Finance, Public Works, and Parks and Recreation, are all currently working with agents of Public Financial Management, our external financial advisor to begin initial analysis necessary to offer respective recommendations for review and evaluation.

Direction to this effect includes various project analysis and cost estimates (specifically for new municipal buildings and facilities, as well as for ancillary parks and recreation amenities), and to develop specific implementation schedules that would be discussed publicly as direction is ultimately offered.

Meanwhile, arrangements are being offered to host a workshop meeting, to include a summary of previously discussed proposed projects and other deferred maintenance issues, via the March 8th City Commission session.

Pending Solid Waste Collection Service Selection Process

As the current exclusive franchise agreement with Waste Management, Inc. for residential and commercial solid waste collection services is scheduled to expire Thursday, September 22, 2022, both the Department of Neighborhood and Community Services and the Department of Purchasing are presently involved in a review of metrics and associated data to prepare for a possible renegotiation.

As the current agreement includes provisions and options for renewal, due diligence as outlined is appropriate. However, if it is determined that amicable and acceptable terms cannot be achieved by both parties, ample time should remain available to engage a formal selection process to consider additional vendors for solid waste services.

City Commission Information Letter

December 10, 2021

Page 3

Initial recommendations for respective review and consideration are therefore anticipated publicly in February.

Pending Funding Opportunity Considerations Involving the Palm Beach Transportation Planning Agency

My office recently hosted a meeting with Palm Beach Transportation Planning Agency (TPA) Executive Director Nick Uhren to discuss specific opportunities related to various present and future transportation infrastructure in our community.

As referenced in the attached electronic mail message from Director of Public Works Missie Barletto, direction is being offered to incorporate the City's related capital improvement schedule into those of TPA. Guidance to this effect aligns priorities of both organizations respectively. We will also secure a more collaborative engagement with the Florida Department of Transportation in terms of state and federal funding opportunities that would not otherwise be possible.

Calendar of Activities, Meetings and Functions

This week marked the beginning of my individual meetings with educational leadership at schools in our community.

Visits with both Carver Middle School Principal Shannon Grice (Wednesday afternoon), and Spady Montessori Principal Rona Tata (yesterday morning), were enjoyable and productive. The meetings included tours of their facilities, as well as introductions and discussions with staff, educators, and other leadership at each school, providing me an opportunity to learn more about their accomplishments and future opportunities for enhancement.

Education Coordinator Janet Meeks, myself, as well as other members of the Executive Leadership Team, are looking forward to continuing collaborative efforts with the School District of Palm Beach County to help support the needs, goals, objectives, priorities and performance expectations for all learning

City Commission Information Letter
December 10, 2021
Page 4

environments in Delray Beach. Direction is underway to visit with the Office of the Superintendent to discuss interests, observations, and priorities as a result.

Enclosures:

Electronic Mail Message from Scott Porter, CDL Via John Lege – Merger of CDL
Electronic Mail Message from Missie Barletto – (Palm Beach) Transportation Planning Agency
Calendar for Business Week of December 6, 2021

CM/Documents/City Commission Information Letter 14

Terrence R. Moore

From: Lege, John
Sent: Wednesday, December 8, 2021 8:30 AM
To: Terrence R. Moore
Subject: FW: Merger of CDL

Per your request.

Thanks,
John



John Lege, CGFO, CPFO
Finance Director
City of Delray Beach
100 N.W. 1st Avenue
Delray Beach, FL 33444
(561) 243-6204

Facebook: @CityofDelrayBeach - Instagram: @CityofDelrayBeachFL - Twitter: @CityDelrayBeach

From: Scott Porter <SPorter@cdlcpa.com>
Sent: Thursday, November 18, 2021 10:31 AM
To: Lege, John <legej@mydelraybeach.com>
Cc: Mark Veil <MVeil@cdlcpa.com>
Subject: Merger of CDL

****Please be cautious****

This email originated from outside of The City of Delray Beach. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning John,

As a follow up to our discussion yesterday afternoon regarding the merger of Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (CDL) with EisnerAmper on November 30, 2021, I wanted to provide you with some additional information. We want to thank you, your Finance staff and the City for the professional relationship we have enjoyed for many years. As we discussed, EisnerAmper does not perform governmental audit engagements and will not be continuing our relationship after the merger on November 30, 2021. CDL will cease operations and will no longer provide any accounting and auditing services after the merger date.

Throughout this process, both EisnerAmper and CDL agreed that the interests of the City must be protected as part of the merger and we have worked together to identify a South Florida firm that would complete the City's 2021 audit in a timely manner and honor the quoted fee and terms of the City's audit contract with CDL. We are pleased that Marcum, a leader in performing governmental audits in South Florida, has agreed to complete the City's 2021 audit subject to your approval and assignment of the CDL contract. EisnerAmper will make available to Marcum, the key staff that were assigned to the audit with CDL and the complete audit file

with all work done to date, so the 2021 engagement can be completed with minimal disruption to the City's operations. CDL partners Scott Porter and Mark Veil are retiring on November 30, 2021 but have agreed to assist EisnerAmper and Marcum as needed with the transition of the 2021 audit.

In Palm Beach County, Marcum currently audits the City of Boca Raton, Town of Palm Beach and the City of Palm Beach Gardens. Marcum has offices in West Palm Beach, Ft. Lauderdale and Miami, and presently audits over 50 local governments in South Florida. Moises (Mo) Ariza is the Marcum partner in charge of South Florida and he can be reached at (305) 995-9612 or by email at Moises.Ariza@marcumllp.com if you have any questions regarding their involvement in the transition.

The City is of course free to select another firm for the 2021 audit, but we believe that Marcum would be the best option for a quality audit with minimal disruption. If you have any additional questions or need any assistance from us as part of this transition, please let us know.

Thanks, Scott

Scott L. Porter, C.P.A.

Shareholder

Caler, Donten, Levine, Cohen, Porter & Veil, P.A.

505 S. Flagler Drive, Suite 900

West Palm Beach, FL 33401

Phone (561) 832-9292 Fax (561) 803-4641

Terrence R. Moore

From: Barletto, Missie
Sent: Thursday, December 9, 2021 6:24 PM
To: Terrence R. Moore
Cc: Buisson, Cynthia
Subject: Transportation Planning Agency

Terrence,

As a follow up to our recent meeting with Nick Uhren, Palm Beach Transportation Planning Agency (TPA) Executive Director, I wanted to give you an update on the current and proposed grant projects that we have coordinated with this agency. The TPA offers two types of project funding:

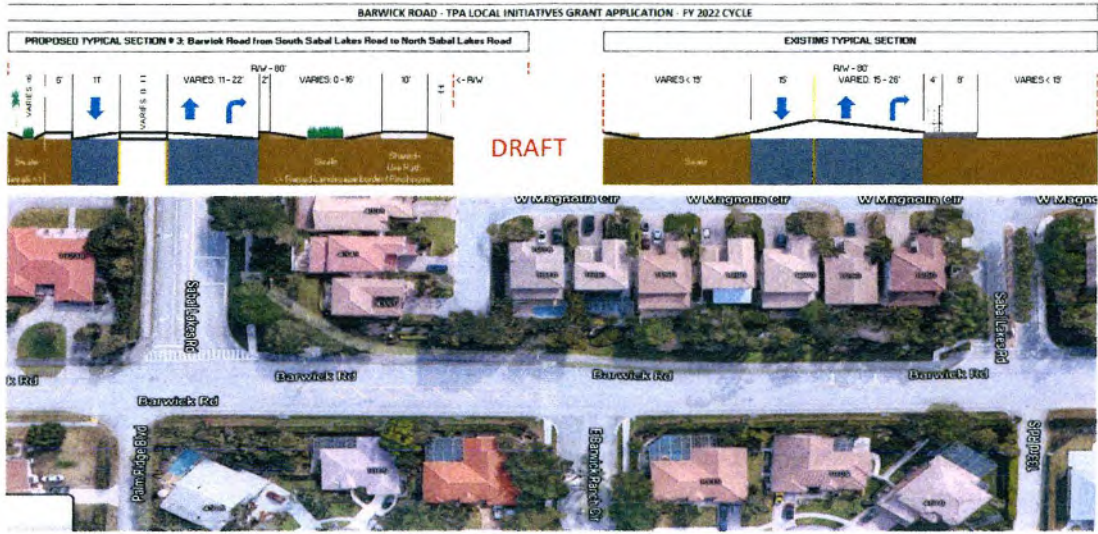
- The Transportation Alternatives Program (TAP), which promotes pedestrian and bicycle facilities, Safe Routes to School and other safety-related infrastructure. Total funds allocated for this grant category are \$3.3 million/year county wide, with a funding range of \$250,000 to \$1 million per project. We do not typically apply for TAP funding.
- The Local Initiatives Program (LIP) promotes projects such as complete streets, transit capital and freight efficiency. Total annual funding for this category is \$20 million/year with individual projects funded between \$250,000 and \$5 million. We have several ongoing projects that are partially funded through the LIP and anticipate application for additional projects in the coming grant cycle. The application due date is February 18, 2022 at 5 p.m.

Ongoing projects that currently have TPA funding include:

- George Bush Boulevard complete street, under construction and being managed by the Florida Department of Transportation (FDOT)
- Homewood Boulevard complete street, includes a lane reduction approved by Commission, beginning construction and managed by FDOT
- Brant Bridge replacement, under construction and being managed by FDOT
- S 10th Street/Lowson Boulevard, beginning construction and managed by the City
- Lindell Boulevard, in design and managed by the City
- Barwick Road from Atlantic Avenue to Lake Ida Road, in design and managed by the City

Anticipated applications for LIP funding to be approved by Commission prior to submittal:

- Barwick Road between Lake Ida Road and the City boundary – The proposed Complete Street project will include separated pedestrian and bicycle lane, removal of existing guardrail, traffic calming and a number of additional improvements. Below is an initial draft of a typical cross section of the proposed change showing a raised crosswalk that will serve as both traffic calming and to protect children crossing the road to attend Banyan Creek Elementary School:



- Staff also is currently exploring options to apply for grant funding for Andrews Avenue on the Barrier Island, with the initial exploration year to include public outreach to gauge resident interest in the establishment of a Complete Street project, as well as an investigation of available right of way to identify potential obstructions to moving forward with a project on this street.

Please let me know if you have any additional comments, questions or concerns.
 Thanks,
 Missie

Missie Barletto | Public Works Director
 ☎ 561-243-7000 ext. 4104 | 📞 239-707-2371 | ✉ barlettom@mydelraybeach.com | 434 South Swinton Avenue, Delray Beach, Florida 33444



CITY OF DELRAY BEACH

PUBLIC RECORDS NOTE: Florida has a very broad public records law. Most written communications to or from local officials, employees, or the general public regarding city business are public records available to the public and media upon request. Your e-mail communications may therefore be subject to public disclosure.

December 6, 2021 - December 12, 2021

December 2021						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2022						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Monday, December 6

- 7:30am - 8:30am Compile December 8th Executive Leadership Team Meeting Agenda (CM Office) - Terrence R. Moore
- 8:30am - 8:40am New employee orientation (First Floor Conference Room) - Bast, Dot ↻
- 9:00am - 9:30am Call Gulf Stream Town Manager (CM Office)
- 10:00am - 11:00am Mayor mtg w/CM Moore Re: Agenda & Updates (Commission Chambers) - Rangel, Delores ↻
- 10:00am - 11:00am Mayor/CM Agenda Review for the 12/14 Commission Meeting (Commission Chambers) - Conference Room -
- 11:00am - 12:00pm Mayor mtg Updates Re: Water Treatment
- 1:00pm - 2:00pm Begin CIL (CM Office)
- 2:00pm - 3:00pm Meeting with DVM Frankel to Provide Updates
- 3:00pm - 4:30pm VM Johnson Mtg w/CM Moore Re: Agenda &
- 4:00pm - 5:00pm Provide Updates Regarding Water Treatment
- 5:30pm - 6:00pm Make NYD Reservation (CM Office)

Tuesday, December 7

- 8:00am - 9:00am Introductory Meeting with Michael Willis re: Structure Necessary to Consider Federal Legislative Priorities (City Manager's Office 100 NW 1st Ave, Delray Beach, Florida 33444) - Vega,
- 9:00am - 9:30am Various (Various) - Terrence R. Moore
- 10:00am - 11:00am External Fleet Management meeting regarding purchasing and contractual services (Conference Room - City
- 11:00am - 12:00pm Compile Information Letter Report - Pending Funding Opportunity Considerations Involving the Palm Beach
- 2:00pm - 3:00pm Considerations Regarding Interim Management Services for Old School Square Complex (CM Office) - Terrence R.
- 3:00pm - 4:00pm Update 90 Day Report PowerPoint Presentation (CM Office) - Terrence R. Moore
- 4:00pm - 8:00pm December 7th Regular Commission Meeting - Viewing of Presentations (Microsoft Teams Meeting) - Harris, Patrice
- 4:00pm - 6:30pm City Commission Regular Meeting ↻

Wednesday, December 8

- 12:00am Janet ooo →
- Missie's Bday
- 8:00am - 9:00am Compile Information Letter Report - Transition Regarding External Audit Services (CM Office) - Terrence R. Moore
- 9:00am - 11:00am Executive Leadership Team Meeting (Conference Room - Commission Chambers) - Vega, Brenda ↻
- 11:00am - 11:30am Organizational Structure and Support for Economic Development (CM Office) - Terrence R. Moore
- 11:30am - 12:30pm Compile Information Letter Report - Pending Solid Waste Collection Service Selection Process (CM Office) -
- 1:30pm - 2:00pm Travel Time
- 2:00pm - 3:00pm Meeting with Shannon Grice, Principal at Carver
- 3:00pm - 3:30pm Travel Time
- 3:30pm - 6:30pm Various (Various)
- 5:30pm - 6:30pm Compile and Deliver (CM Office)

Thursday, December 9

- ← Janet ooo →
- 12:00am Chief Sims →
- DMV FRANKEL'S BDAY
- Katerri ooo
- 8:15am - 8:30am Travel Time
- 8:30am - 9:30am Meeting with Rona Tata, Principal at S. D. Spady
- 9:30am - 9:45am Travel Time
- 10:00am - 11:00am TOHB and City of DB -- Fire Rescue Meeting
- 11:30am - 12:30pm Compile Information Letter Report - Financing
- 1:00pm - 4:00pm Board of Trustees for the Firefighters Retirement
- 2:00pm - 3:30pm Various (Various) ↻
- 3:00pm - 4:00pm Hatcher Construction & Development
- 4:30pm - 5:30pm Project 1177 Moderne (Delray Beach City Hall
- 6:00pm - 9:00pm Canceled: City of Delray Beach - N Swinton Road

Friday, December 10

- ← Janet ooo →
- ← 12:00am Chief Sims →
- 7:30am - 9:00am Finalize CIL (CM Office) ↻
- 9:00am - 10:00am Comm. Boylston mtg w/CM Moore Re: Bi-Weekly Updates (City Manager's Office) - Rangel, Delores ↻
- 9:30am - 10:00am Comm. Boylston mtg w/CM & Others Re: Water
- 10:00am - 11:00am Brenda Vega Annual Performance Evaluation
- 11:00am - 1:00pm Various (Various)
- 1:00pm - 1:30pm SunTrust (SunTrust Atlantic Avenue)
- 2:00pm - 3:00pm Meeting with Debra Robinson, M.D. - District 7,
- 3:00pm - 4:00pm Electronic Compile and Deliver (CM Office/Home)
- 4:00pm - 5:00pm Biweekly City Attorney (CM Office) - Moore,
- 5:00pm - 5:30pm ICMA CoachConnect Session with Desmond
- 5:30pm - 6:00pm ICMA CoachConnect Session with Curtis Brown

Saturday, December 11

- ← Janet ooo →
- Sammie Walthour's Bday
- 10:00am - 11:00am Delray Beach Tennis Center (Hard Court #1) ↻
- 11:00am - 1:00pm Various, CIL Notes, etc. (CM Office)
- 1:00pm - 2:00pm Reserve HBH (CM Office)
- 5:00pm - 9:00pm Delray Beach Holiday Parade Judge (Please open

Sunday, December 12

- ← 12:00am Janet ooo →