

City of Mexico Beach Response Letter to Audit Findings

January 7, 2025

Auditor General

Claude Denson Pepper Building
Suite G74, 111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Auditor General,

We appreciate the time and effort your team has dedicated to conducting this comprehensive operational audit of the City of Mexico Beach. We take these findings very seriously and are grateful for the opportunity to have an external agency review our operations. Your recommendations are instrumental in helping us improve our processes and better serve our residents.

Outlined below is our response to the audit findings:

1. Management Turnover: The City is committed to stabilizing key management positions. Competitive wages and benefits, along with new policies aimed at fostering a positive work environment, have been introduced (p. 1).
2. Financial Audits and Reports: A new Finance Director has been appointed, and an external firm has been engaged to manage audits and ensure timely compliance with state requirements (p. 2).
3. Procurement Policies: Enhancements to procurement procedures, including a post-procurement review process, have been implemented to improve compliance with competitive selection requirements (p.3).
4. Purchasing Controls: A clarified purchase order and invoice management policy, along with periodic reviews, will ensure better oversight of purchases exceeding \$10,000 (p.4).
5. Duplicate Payments: To prevent recurrence, we have established stronger invoice matching procedures (p. 4).
6. Worker Classification and Contract Monitoring: A new policy for classifying workers and monitoring agreements has been adopted to avoid future discrepancies (p. 4).
7. IT Security Management: Access controls for the City's Springbrook system have been updated, and new procedures for authorizing and periodically reviewing user access are being developed (p. 5).
8. IT Access Privileges: A termination checklist has been introduced to ensure prompt removal of system access for separated employees (p. 5).
9. Anti-Fraud Policy: A comprehensive anti-fraud policy, including annual employee training, has been developed to aid in fraud detection and prevention (p. 5).

We are dedicated to implementing these changes promptly and effectively to enhance the integrity and efficiency of our operations. Should you have any questions or require further clarification, please feel free to contact us.

Please be aware that the attached documents are largely in draft form, as we are currently in the process of developing and finalizing policies, procedures, and forms to rectify the issues identified during the audit. We have shared these drafts with you to provide concrete examples of the points discussed in our responses.

Thank you again for your invaluable recommendations. We look forward to demonstrating our progress in future reviews.

Sincerely,

Richard Wolff
Mayor, City of Mexico Beach

Christopher Truitt
Administrator, City of Mexico Beach

Finding 1: The City experienced significant turnover in key management positions from January 2020 through August 2024.

Recommendation: To promote efficient operations, deliver high-quality services to residents, and consistently apply City policies and procedures, the City should develop policies and programs that foster a positive work environment and promote stability in key management positions.

Response: The Mayor and City Council are committed to reducing turnover in key management positions, specifically the Clerk and Administrator. Wages and benefits are being set to ensure competitiveness within the current employment market and the Council is reviewing potential additional employment benefits and/or perks to provide added value.

In addition, the City has developed a new annual employee evaluation form as well as a new employee commendation process to foster a positive work environment and correct any potential performance issues. The Commendation process is a new concept for the City and will be used to recognize employees' performance whenever possible.

The City Council and Administrator have begun the process to create a new incentive program that will provide monetary rewards for employees' performance at all levels of the organization. As this project has just begun, there is no documentation for it. For the other documentation, see:

- Policy – Employee Commendation Process (Appendix A, p. 6)
 - Form – Employee Commendation 12-2024 (Appendix B, p. 8)
 - Form – Employee Evaluation 12-2024 (Appendix C, p. 10)
 - Policy – Daily Employee Management 12-2024 (Appendix D, p. 13)
 - Policy – Employee Annual Review (Appendix P, p. 50)
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Finding 2: The City did not timely provide for and submit required annual audited financial statements and annual financial reports to the Auditor General and Department of Financial Services, respectively, for the 2020-21 through 2022-23 fiscal years. Consequently, through June 2024, the Department of Revenue withheld from the City \$37,137 in combined half-cent sales tax and municipal revenue sharing revenues.

Recommendation: The City should enhance efforts to comply with State law and ensure that annual financial audit reports and AFRs are timely completed and filed with the Auditor General and the DFS.

Response: The City has added a new Finance Director position to the management team. It is the responsibility of this new position to manage all aspects of the City's finances including proactively preparing for and monitoring key deadlines for the audit process. The City has also hired an outside firm to conduct past and future audits in the expected timeframes.

Finding 3: City controls related to competitive selection procurements need improvement.

Recommendation: The City should enhance procurement policies and procedures to ensure:

- Competitive procurement of goods and services in accordance with City ordinances.
- Maintenance of records to evidence all aspects of competitive procurements, including advertisements, RFP responses and quotes, and bid tabulation forms.

Response - The City has added a new post-procurement review procedure for all RFP/RFQ/RFB activity. See:

- Review Form – Purchasing Activity Review (Appendix E, p. 15)
 - Procedure – RFP Post-Procurement Review (Appendix F, p. 18)
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Finding 4: City purchasing controls need enhancement to ensure that purchases exceeding \$10,000 are approved by the City Council, purchase orders are used for purchases exceeding \$20, and City records evidence receipt of goods and services.

Recommendation: City personnel should:

- Obtain and document City Council approval for all purchases exceeding \$10,000, as required by City ordinances.
- Use purchase orders for purchases of goods and services exceeding \$20, in accordance with City ordinances.
- Prior to payment goods and services, document verification that goods or services were satisfactorily received in accordance with contract and purchase order terms.

Response - The City is clarifying expectations with a new purchase order and invoice management policy as well as adding periodic random reviews to ensure compliance. See:

- Policy – Periodic and Random Reviews of Purchasing (Appendix G, p. 21)
 - Policy – Purchase Order and Invoice Management (Appendix H, p. 24)
 - Review Form – Purchasing Activity Review (Appendix E, p. 15)
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Finding 5: City controls need enhancement to prevent duplicate payments.

Recommendation: The City should follow its ordinances by issuing purchase orders for all purchases, contracts, and agreements for work or service and establish policies and procedures requiring invoices be matched to purchase orders and invoices be canceled at the time of payment to prevent incorrect and duplicate payments.

Response - The City is clarifying expectations with a new purchase order and invoice management policy as well as adding periodic random reviews to ensure compliance. An additional manual process, currently being developed, will also be added. See:

- Policy – Periodic and Random Reviews of Purchasing (Appendix G, p. 21)
 - Policy – Purchase Order and Invoice Management (Appendix H, p. 24)
 - Review Form – Purchasing Activity Review (Appendix E, p. 15)
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Finding 6: The City continued paying the City Accountant after the contract for services expired, and City records did not demonstrate the basis for classifying the contracted City Accountant as an independent contractor for Internal Revenue Service reporting purposes.

Recommendation: The City should establish policies and procedures for determining whether workers should be classified as employees or independent contractors and document such determinations. In addition, the City should enhance agreement monitoring controls to ensure that a valid agreement is properly executed prior to payment and that payments are consistent with agreed-upon compensation terms.

Response – The City has added a new policy for classifying workers and monitoring agreements. The City is also in the process of developing policies and procedures to use the project management component within Springbrook to cap expenditures for limited term agreements. See:

- Policy – Worker Classification and Agreement Monitoring (Appendix I, p. 27)
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Finding 7: City controls related to application security management need improvement to ensure that access privileges are necessary and appropriate

Recommendation: City management should enhance procedures to ensure that users are restricted from performing incompatible functions or functions outside their areas of responsibility. Such enhancements should include establishing procedures for authorizing user access and the performance of periodic evaluations of access privileges granted within Springbrook, including the access privileges granted to groups, to verify that the privileges are necessary and appropriate for each user's assigned responsibilities.

Response – The City has added a new procedure and form to request access to Springbrook. The new form specifies required access and includes a mandatory justification for access. It includes required authorizations from the Finance Department and City Administrator. See:

- Access Request – Springbrook (Appendix J, p. 31)
 - Policy – User Access and Authorization for Springbrook (Appendix K, p. 34)
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Finding 8: Access privileges to information technology resources were not always promptly disabled when no longer necessary.

Recommendation: City management should enhance controls to ensure that Springbrook user access privileges are promptly removed when a user separates from employment or when access to Springbrook is no longer required.

Response – The City has added a new Employee Termination Checklist to ensure access to Springbrook as well as other systems is terminated upon employee termination. See:

- Employee Termination Checklist (Appendix L, p. 37)
 - Policy - Completion of Employee Termination Checklist (Appendix M, p. 41)
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Finding 9: The City had not established policies and procedures for communicating, investigating, and reporting known or suspected fraud.

Recommendation: The City should develop and implement anti-fraud policies and procedures to aid in the mitigation, detection, and prevention of fraud

Response – See:

- Policy – Annual Employee Training (Appendix N, p. 44)
- Form – Annual Employee Training Confirmation (Appendix O, p. 47)

APPENDIX A: Policy – Employee Commendation Process

Employee Recognition and Commendation Policy

The City of Mexico Beach recognizes and values the dedication, hard work, and exceptional performance of its employees. This policy aims to promote a culture of recognition by acknowledging and praising employees who demonstrate outstanding job mastery or go above and beyond their job requirements.

Eligibility

This policy applies to all full-time and part-time employees of the City of Mexico Beach, excluding temporary or contractual staff.

Purpose

To promote a positive work environment, boost employee morale, and reinforce the importance of excellence and dedication to achieving organizational goals.

Guidelines for Recognition

Managers and supervisors are encouraged to actively identify and recognize employees who demonstrate exceptional performance or go above and beyond their job duties. Forms of recognition may include but are not limited to:

- A. Written commendation in the employee's personnel file.
- B. Public acknowledgement during a team meeting or city-wide event.
- C. Monetary awards or gift cards.
- D. Special assignments or promotions.

Completion and Utilization of Forms

These commendation forms will be utilized during the annual performance evaluation process to acknowledge and quantify exceptional employee contributions. Forms should be completed and signed by the supervisor or manager providing the recognition and submitted to the HR department within one week of the incident or achievement being recognized.

Confidentiality

All commendations, commendation forms, and corresponding documentation shall remain strictly confidential and only shared on a need-to-know basis with appropriate personnel.

By implementing this policy, the City of Mexico Beach aims to cultivate an environment of appreciation, fostering a motivated and dedicated workforce committed to the success and progress of the organization.



Employee Name:
Employee
ID:
Manager:

Date:
Job
Title:
Department:

- Excellence in Work
- Excellence in Teamwork
- Excellence in Service

By signing this form, you confirm that you received this commendation.

Employee Signature

Date

Supervisor Signature

Date

City Administrator Signature

Date

CITY OF MEXICO BEACH
Employee Performance Review



EMPLOYEE INFORMATION			
Name		Employee ID	
Job Title		Date	
Department		Supervisor	
Review Period		Date of Hire	

RATINGS			
	0 – Does Not Meet Expectations	1 – Meets Expectations	2 – Exceeds Expectations
Job Knowledge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments			
Work Quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments			
Attendance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments			
Communication	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments			
Work Ethic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comments			
Overall Rating	<input type="checkbox"/> 0-3: Does Not Meet Expectations	<input type="checkbox"/> 4-7: Meets Expectations	<input type="checkbox"/> 8-10: Exceeds Expectations

ADDITIONAL COMMENTS

GOALS OR PLAN FOR IMPROVEMENT

VERIFICATION OF REVIEW	
<i>By signing this form, you confirm that you have discussed this review in detail with your supervisor. Signing this form does not necessarily indicate that you agree with this evaluation.</i>	
Employee Signature	Date
Supervisor Signature	Date
Department Head Signature	Date
City Administrator	Date

Daily Management Accountability Policy

As the steward of the City of Mexico Beach's organizational culture and operations, the City Administrator is tasked with overseeing the management and behavior of all employees under their supervision. This policy outlines the expectations and responsibilities of Department Heads in upholding professional conduct and maintaining a positive work environment.

Department Head Responsibilities

Department Heads are responsible for the oversight and guidance of their employees in adherence to City policies and procedures. This includes maintaining a professional atmosphere free of harassment, intimidation, or bullying. Department Heads must take immediate and decisive action in the event of any observed misconduct or unprofessional behavior.

Compliance and Accountability

Department Heads must promptly address any incidents of employee misconduct or poor performance and take corrective actions in accordance with City policy and applicable labor laws. Department Heads will be held accountable for the actions and behaviors of their respective employees. Failure to maintain a professional workplace and address misconduct in a timely and appropriate manner may result in disciplinary actions, up to and including termination of employment.

Reporting Requirements

All instances of misconduct or performance issues must be documented in writing and logged in the employee's official personnel file. Failure to document may result in the voidance of any subsequent disciplinary actions.

Training and Support

The City of Mexico Beach is committed to providing ongoing training and resources to all Department Heads to maintain a professional and safe work environment. Department Heads are expected to participate in such training and make every effort to improve their management and leadership skills.

By adhering to this policy, the City Administrator and Department Heads are expected to uphold the highest standards of professionalism and integrity, ensuring the City of Mexico Beach maintains a positive reputation and fosters a supportive and collaborative work environment.

APPENDIX E: Review Form – Purchasing Activity Review

Review Form: Purchasing Activity Review

Introduction and Background Information:

- Purchasing Activity: _____
- Date of Purchase: _____
- Vendor/Supplier: _____
- Purchase Amount: \$ _____
- Brief description of the purchasing activity: _____

Review Objectives and Scope:

- Review Objectives:
 - Verify that City Council approval was obtained for purchases exceeding \$10,000.
 - Ensure that purchase orders were used for purchases of goods and services exceeding \$20.
 - Verify that goods and services were satisfactorily received prior to payment.
 - Verify that no duplicate payments were issued.
- Review Scope:
 - Review of purchase orders, invoices, and payment records.
 - Verification of City Council approval and purchase order usage.
 - Inspection of goods and services received.

Findings and Conclusions:

- Findings:
 - Were purchase orders used for purchases of goods and services exceeding \$20? Yes No
 - Was City Council approval obtained for purchases exceeding \$10,000? Yes No
 - Were goods and services satisfactorily received prior to payment? Yes No
 - Were any duplicate payments made? Yes No
 - Any other findings or observations: _____
- Conclusions:
 - Were established procedures followed? Yes No
 - Were any deviations from established procedures noted? Yes No
 - If yes, describe the deviations: _____

Recommendations for Improvement:

- Recommendations:

- Provide additional training to purchasing staff on established procedures.
- Implement new controls or procedures to prevent similar issues in the future.
- Review and revise purchasing procedures to ensure compliance with City ordinances.
- Other recommendations: _____

Summary of Review Results and Follow-up Actions:

- Summary of Review Results:
 - The review revealed that _____
 - The review found that _____
- Follow-up Actions:
 - The following actions will be taken to address the findings and recommendations:
 - Corrective action to be taken: _____
 - Responsible person/department: _____
 - Deadline for completion: _____
 - The following follow-up actions will be taken to ensure that the corrective actions are implemented:
 - Follow-up review to be conducted: _____
 - Follow-up report to be submitted to: _____

Review Report Certification:

I, [Reviewer's Name], hereby certify that this review report is accurate and complete to the best of my knowledge and ability. I understand that this report will be used to evaluate the effectiveness of the purchasing activity and to identify areas for improvement.

Signature: _____

Date: _____

APPENDIX F: Procedure – RFP Post-Procurement Review

Review Procedure: Post RFP/RFQ/RFB Procurement Review

1. The City's Internal Finance Department shall conduct a post-RFP/RFQ/RFB procurement review within 30 days of the contract award.
2. The review shall be conducted by a designated reviewer who is independent of the procurement process.
3. The reviewer shall review all relevant documents, including:
 - RFP advertisements
 - RFP responses and quotes
 - Bid tabulation forms
 - Evaluation criteria and scoring
 - Contract awards and agreements
4. The reviewer shall conduct interviews with key personnel involved in the procurement process, including the procurement officer, evaluation committee members, and other relevant staff.
5. The reviewer shall verify that all procurement procedures were followed, including:
 - Compliance with City ordinances and state laws
 - Fairness and transparency of the evaluation process
 - Accuracy and completeness of all required documents
6. The reviewer shall prepare a written report of the review findings, including any recommendations for improvement.
7. The review report shall be presented to the City Manager and the City Council for review and action.

Review Report:

The review report shall include the following elements:

1. Introduction and background information on the procurement
2. Review objectives and scope
3. Findings and conclusions, including any deviations from established procurement procedures
4. Recommendations for improvement
5. Summary of the review results and any follow-up actions required

Corrective Action:

If the review identifies any deviations from established procurement procedures or other issues, the City shall take corrective action to address the findings. This may include:

1. Re-evaluation of the procurement process
2. Revision of the procurement procedures

3. Additional training for procurement staff
4. Implementation of new controls or procedures to prevent similar issues in the future

Follow-up:

The City's Internal Finance Department shall conduct follow-up reviews to ensure that the corrective actions have been implemented and that the procurement process has been improved.

By implementing this procedure, the City of Mexico Beach, FL demonstrates its commitment to ensuring that all procurement activities are conducted in a fair, transparent, and competitive manner, and to maintaining the integrity of the procurement process.

APPENDIX G: Policy – Periodic and Random Reviews of Purchasing

Policy: Periodic and Random Reviews of Purchasing

The City of Mexico Beach, FL is committed to ensuring that all purchasing activities are conducted in accordance with City ordinances and established procedures. To achieve this, the City has established a policy for periodic and random reviews of purchasing to verify compliance with City ordinances and procedures.

Purpose:

The purpose of this policy is to ensure that all purchasing activities are reviewed to verify compliance with City ordinances and established procedures, including:

1. Obtaining and documenting City Council approval for all purchases exceeding \$10,000.
2. Using purchase orders for purchases of goods and services exceeding \$20.
3. Documenting verification that goods or services were satisfactorily received prior to payment.

Scope:

This policy applies to all City of Mexico Beach purchasing activities, including purchases of goods and services.

Review Objectives:

The objectives of the periodic and random reviews of purchasing are to:

1. Verify that all purchases exceeding \$10,000 have been approved by the City Council and documented accordingly.
2. Ensure that purchase orders are used for all purchases of goods and services exceeding \$20.
3. Verify that goods and services have been satisfactorily received prior to payment, in accordance with contract and purchase order terms.
4. Identify any areas for improvement in the purchasing process and provide recommendations for future procurements.

Review Procedure:

1. The City's Finance Department shall ensure periodic and random reviews of purchasing activities are conducted on a quarterly basis.
2. The reviews shall be conducted by a designated reviewer outside of the Finance Department.
3. The reviewer shall review a random sample of purchase orders, invoices, and payment records to verify compliance with City ordinances and established procedures.
4. The reviewer shall verify that:
 - City Council approval has been obtained and documented for all purchases exceeding \$10,000.
 - Purchase orders have been used for all purchases of goods and services exceeding \$20.
 - Goods and services have been satisfactorily received prior to payment, in accordance with contract and purchase order terms.
 - No duplicate payments were made.

5. The reviewer shall prepare a written report of the review findings, including any recommendations for improvement.
6. The review report shall be presented to the City Administrator and the City Council for review and action.

Review Report:

The review report shall include the following elements:

1. Introduction and background information on the purchasing activity.
2. Review objectives and scope.
3. Findings and conclusions, including any deviations from established procedures.
4. Recommendations for improvement.
5. Summary of the review results and any follow-up actions required.

Corrective Action:

If the review identifies any deviations from established procedures or other issues, the City shall take corrective action to address the findings. This may include:

1. Re-evaluation of the purchasing process.
2. Revision of the purchasing procedures.
3. Additional training for purchasing staff.
4. Implementation of new controls or procedures to prevent similar issues in the future.

Follow-up:

The City's Internal Finance Department shall conduct follow-up reviews to ensure that the corrective actions have been implemented and that the purchasing process has been improved.

Random Review Selection:

The City's Internal Finance Department shall use a random selection process to select purchasing activities for review. The selection process shall ensure that a representative sample of purchasing activities is reviewed, including:

1. Purchases exceeding \$10,000.
2. Purchases of goods and services exceeding \$20.
3. Purchases from new, infrequent, or contracted vendors.

By implementing this policy, the City of Mexico Beach, FL demonstrates its commitment to ensuring that all purchasing activities are conducted in accordance with City ordinances and established procedures, and to maintaining the integrity of the purchasing process.

APPENDIX H: Policy – Purchase Order and Invoice Management

Policy: Purchase Order and Invoice Management

The City of Mexico Beach, FL is committed to ensuring that all purchases, contracts, and agreements for work or services are properly managed and controlled. To achieve this, the City has established a policy for issuing purchase orders and managing invoices to prevent incorrect and duplicate payments.

Purpose:

The purpose of this policy is to ensure that the City follows its ordinances and establishes policies and procedures for issuing purchase orders and managing invoices to prevent incorrect and duplicate payments.

Scope:

This policy applies to all City of Mexico Beach purchases, contracts, and agreements for work or services.

Purchase Order Requirements:

1. The City shall issue a purchase order for all purchases, contracts, and agreements for work or services, regardless of the amount.
2. Purchase orders shall be issued prior to the receipt of goods or services.
3. Purchase orders shall include the following information:
 - Vendor/contractor name and address
 - Description of goods or services
 - Quantity and unit price
 - Total amount
 - City department or division responsible for the purchase
4. Purchase orders shall be approved by the authorized personnel prior to issuance.

Invoice Management Requirements:

1. The City shall require vendors/contractors to submit invoices that match the purchase order.
2. Invoices shall include the following information:
 - Purchase order number
 - Description of goods or services
 - Quantity and unit price
 - Total amount
3. The City shall verify that invoices match the purchase order and are accurate before payment.
4. Invoices shall be canceled at the time of payment to prevent duplicate payments.

Matching Invoices to Purchase Orders:

1. The City shall match invoices to purchase orders to ensure that the goods or services were received and that the invoice is accurate.

2. The City shall verify that the invoice includes all required information, including the purchase order number.
3. The City shall investigate any discrepancies between the invoice and the purchase order.

Payment Processing:

1. The City shall process payments only after verifying that the invoice matches the purchase order and that the goods or services were received.
2. The City shall cancel invoices at the time of payment to prevent duplicate payments.
3. The City shall maintain a record of all payments, including the purchase order number, invoice number, and payment amount.

Responsibilities:

1. The City's Finance Department shall be responsible for issuing purchase orders and managing invoices.
2. The City's Finance Department shall be responsible for processing payments and canceling invoices.
3. City departments and divisions shall be responsible for verifying that goods or services were received and that invoices are accurate before submitting them for payment.

Training and Education:

1. The City shall provide training and education to City employees on the purchase order and invoice management policy.
2. The City shall provide training and education to vendors/contractors on the requirements for submitting invoices that match purchase orders.

Monitoring and Compliance:

1. The City shall monitor compliance with this policy and take corrective action as necessary.
2. The City shall conduct regular reviews to ensure that purchase orders are being issued and that invoices are being matched to purchase orders.

Amendments and Updates:

This policy shall be reviewed and updated annually, or as necessary, to ensure that it remains effective and compliant with City ordinances and regulations.

By implementing this policy, the City of Mexico Beach, FL demonstrates its commitment to properly managing and controlling purchases, contracts, and agreements for work or services, and to preventing incorrect and duplicate payments.

APPENDIX I: Policy – Worker Classification and Agreement Monitoring

Policy: Worker Classification and Agreement Monitoring

The City of Mexico Beach, FL is committed to ensuring that all workers are properly classified as employees or independent contractors and that agreements are properly executed and monitored. To achieve this, the City has established a policy for determining worker classification and monitoring agreements.

Purpose:

The purpose of this policy is to ensure that the City properly classifies workers as employees or independent contractors and that agreements are properly executed and monitored to prevent incorrect payments and ensure compliance with relevant laws and regulations.

Scope:

This policy applies to all City of Mexico Beach workers, including employees and independent contractors.

Worker Classification:

1. The City shall establish a process for determining whether workers should be classified as employees or independent contractors.
2. The process shall include an evaluation of the worker's role, responsibilities, and level of control over their work.
3. The City shall use the following factors to determine worker classification:
 - The worker's ability to control the manner and means of their work
 - The worker's opportunity for revenue or expenses
 - The worker's investment in equipment, materials, or facilities
 - The worker's level of skill and expertise
 - The permanency of the worker's relationship with the City
4. The City shall document all worker classification determinations, including the factors considered and the basis for the determination.

Agreement Monitoring:

1. The City shall establish a process for monitoring agreements with independent contractors and vendors.
2. The process shall include a review of the agreement to ensure that it is properly executed and that payments are consistent with agreed-upon compensation terms.
3. The City shall verify that all agreements include the following information:
 - A clear description of the services to be provided
 - A statement of the compensation terms, including the amount and method of payment
 - A statement of the duration of the agreement
 - A statement of the termination provisions

4. The City shall ensure that all payments are made in accordance with the agreed-upon compensation terms and that payments are not made prior to the execution of a valid agreement.

Agreement Execution:

1. The City shall ensure that all agreements are properly executed prior to payment.
2. The City shall verify that all agreements are signed by authorized personnel and that the agreement is dated.
3. The City shall maintain a record of all agreements, including the agreement number, date, and parties involved.

Payment Processing:

1. The City shall process payments only after verifying that a valid agreement is in place and that the payment is consistent with the agreed-upon compensation terms.
2. The City shall ensure that all payments are made in accordance with the payment terms specified in the agreement.
3. The City shall maintain a record of all payments, including the payment date, amount, and agreement number.

Responsibilities:

1. The City's Human Resources Department shall be responsible for determining worker classification and documenting such determinations.
2. The City's Procurement Department shall be responsible for monitoring agreements and ensuring that payments are made in accordance with agreed-upon compensation terms.
3. City departments and divisions shall be responsible for verifying that agreements are properly executed and that payments are consistent with agreed-upon compensation terms.

Training and Education:

1. The City shall provide training and education to City employees on the worker classification and agreement monitoring policy.
2. The City shall provide training and education to independent contractors and vendors on the requirements for executing agreements and receiving payments.

Monitoring and Compliance:

1. The City shall monitor compliance with this policy and take corrective action as necessary.
2. The City shall conduct regular reviews to ensure that worker classification determinations are accurate and that agreements are properly executed and monitored.

Amendments and Updates:

This policy shall be reviewed and updated annually, or as necessary, to ensure that it remains effective and compliant with relevant laws and regulations.

By implementing this policy, the City of Mexico Beach, FL demonstrates its commitment to properly classifying workers and monitoring agreements to prevent incorrect payments and ensure compliance with relevant laws and regulations.

APPENDIX J: Access Request – Springbrook

Request for Access to Springbrook

Employee Information:

- Employee Name: _____
- Employee ID: _____
- Department: _____
- Job Title: _____
- Contact Information (email and phone): _____

Requested Access Level:

- Please select the level of access you are requesting:
 - View Only: ability to view financial data, but not make changes
 - Data Entry: ability to enter financial data, but not approve or finalize transactions
 - Approver: ability to approve and finalize transactions
 - Administrator: ability to manage system settings, create new users, and assign access levels
- Please specify the specific modules or areas of Springbrook you need access to:
 - General Ledger
 - Accounts Payable
 - Accounts Receivable
 - Payroll
 - Purchasing
 - Code Enforcement
 - Other (please specify) _____

Supervisor Approval:

- I, the employee's supervisor, approve this request for access to Springbrook for this employee.
- Supervisor's Signature: _____
- Date: _____

City Administrator Approval:

- I, the City Administrator, approve this request for access to Springbrook for this employee.
- City Administrator's Signature: _____
- Date: _____

Justification for Access:

- Please provide a brief explanation of why you need access to Springbrook and how it will be used in your job duties:

Security Acknowledgement:

- I understand that access to Springbrook is restricted to authorized personnel and that I am responsible for maintaining the confidentiality and integrity of the system and its data.
- I acknowledge that I have read and understood the City's security policies and procedures related to Springbrook.
- Employee's Signature: _____
- Date: _____

Finance Department Use Only:

- Access level granted: _____
- Modules or areas of access: _____
- Date access was granted: _____
- Finance Department Signature: _____
- Date: _____

Note: This form should be completed and signed by the employee, supervisor, and City Administrator before access to Springbrook is granted. The Finance Department will use this form to document the access level and modules granted to the employee.

Appendix K: Policy – User Access and Authorization for Springbrook

Policy: User Access and Authorization for Springbrook

The City of Mexico Beach, FL is committed to ensuring that all users of the Springbrook system have access to only the functions and data necessary to perform their assigned responsibilities. To achieve this, the City has established a policy for user access and authorization.

Purpose:

The purpose of this policy is to ensure that users are restricted from performing incompatible functions or functions outside their areas of responsibility, and to verify that access privileges granted to users are necessary and appropriate for their assigned responsibilities.

Scope:

This policy applies to all City of Mexico Beach employees, contractors, and vendors who have access to the Springbrook system.

User Access and Authorization Procedures:

1. The City's Finance Department shall establish procedures for authorizing user access to the Springbrook system.
2. All users shall be required to have a unique username and password to access the system.
3. Access privileges shall be granted based on the user's assigned responsibilities and job duties.
4. The City shall establish a process for requesting and approving access to the system, including:
 - A request form that outlines the user's name, job title, and required access privileges
 - Approval by the user's supervisor or manager
 - Review and approval by the Finance Department
5. The City shall maintain a record of all user access privileges, including the date and time of access, and the specific privileges granted.

Periodic Evaluations of Access Privileges:

1. The City's Finance Department shall conduct periodic evaluations of access privileges granted to users, including groups, to verify that the privileges are necessary and appropriate for each user's assigned responsibilities.
2. Evaluations shall be conducted at least annually, or as needed, to ensure that access privileges are up-to-date and accurate.
3. The evaluations shall include a review of:
 - User access privileges
 - Group access privileges
 - Job duties and responsibilities
 - Organizational changes or updates

4. The City shall take corrective action to remove or modify access privileges that are no longer necessary or appropriate.

Incompatible Functions and Segregation of Duties:

1. The City shall establish procedures to ensure that users are restricted from performing incompatible functions or functions outside their areas of responsibility.
2. The City shall implement segregation of duties to prevent users from having excessive access to sensitive data or functions.
3. The City shall review and update job duties and responsibilities to ensure that they are aligned with the access privileges granted to users.

User Responsibility:

1. Users shall be responsible for maintaining the confidentiality and integrity of their username and password.
2. Users shall not share their username and password with anyone, including colleagues or supervisors.
3. Users shall report any changes to their job duties or responsibilities to their supervisor or manager, who shall notify the Finance Department to update their access privileges.

Finance Department Responsibility:

1. The Finance Department shall be responsible for maintaining the security and integrity of the Springbrook system.
2. The Finance Department shall ensure that all user access privileges are granted and managed in accordance with this policy.
3. The Finance Department shall conduct periodic reviews to ensure that access privileges are up-to-date and accurate.

Monitoring and Compliance:

1. The City shall monitor compliance with this policy and take corrective action as necessary.
2. The City shall conduct regular reviews to ensure that access privileges are granted and managed in accordance with this policy.

Amendments and Updates:

This policy shall be reviewed and updated annually, or as necessary, to ensure that it remains effective and compliant with relevant laws and regulations.

By implementing this policy, the City of Mexico Beach, FL demonstrates its commitment to ensuring that users have access to only the functions and data necessary to perform their assigned responsibilities, and to preventing unauthorized access to sensitive data or functions.

APPENDIX L: Employee Termination Checklist

Employee and Councilperson Termination Checklist

Employee Information:

- Employee Name: _____
- Employee ID: _____
- Department: _____
- Job Title: _____
- Date of Termination: _____

Access Termination:

- Terminate access to Springbrook: Completed by _____ (initials) or Not Applicable
- Terminate access to shared drives: Completed by _____ (initials) or Not Applicable
- Terminate access to Outlook: Completed by _____ (initials) or Not Applicable
- Terminate access to cellular phone related online storage (e.g. Google, OneDrive, iCloud):
Completed by _____ (initials) or Not Applicable
- Terminate access to voicemail: Completed by _____ (initials) or Not Applicable
- Terminate access to online banking systems and applications: Completed by _____ (initials) or Not Applicable
- Deactivate building access fob and/or app: Completed by _____ (initials) or Not Applicable

Return of City Property:

- Return City-issued phone: Completed by _____ (initials) or Not Applicable
- Return City-issued computer: Completed by _____ (initials) or Not Applicable
- Return uniforms: Completed by _____ (initials) or Not Applicable
- Return any other City property (e.g. keys, equipment, etc.):
Completed by _____ (initials) or Not Applicable

Payroll and Benefits:

- Obtain current address for issuance of final paycheck: Completed by _____ (initials) or Not Applicable
- Calculate final paycheck amount: Completed by _____ (initials) or Not Applicable
- Determine eligibility for COBRA benefits: Completed by _____ (initials) or Not Applicable
- Notify HR of any outstanding benefits (e.g. vacation time, sick leave, etc.):
Completed by _____ (initials) or Not Applicable

Outstanding Obligations:

- Determine if employee has any outstanding obligations to the City (e.g. loans, advances, etc.): Completed by _____ (initials) or Not Applicable
- Calculate amount of outstanding obligations: Completed by _____ (initials) or Not Applicable
- Notify HR of any outstanding obligations: Completed by _____ (initials) or Not Applicable

Exit Interview:

- Conduct exit interview with employee: Completed by _____ (initials) or Not Applicable
- Document reason for termination: Completed by _____ (initials) or Not Applicable
- Document any comments or concerns from employee: Completed by _____ (initials) or Not Applicable

Notification:

- Notify Bay County IT Department of termination: Completed by _____ (initials) or Not Applicable
- Notify Finance Department of termination: Completed by _____ (initials) or Not Applicable
- Notify supervisor/manager of termination: Completed by _____ (initials) or Not Applicable
- Notify department heads: Completed by _____ (initials) or Not Applicable

Other:

- Update employee's status in HR system: Completed by _____ (initials) or Not Applicable
- Remove employee from email distribution lists: Completed by _____ (initials) or Not Applicable
- Remove employee from phone directory and website: Completed by _____ (initials) or Not Applicable
- Update employee's access to City facilities: Completed by _____ (initials) or Not Applicable
- Remove signature from bank signature cards: Completed by _____ (initials) or Not Applicable

Certification:

I, the supervisor or HR representative, certify that I have completed the above tasks and that the employee's access to City systems and property has been terminated. I understand that it is my responsibility to ensure that all necessary steps are taken to protect the City's interests and to comply with all relevant laws and regulations.

Signature: _____

Date: _____

Administrator Approval:

I, the City Administrator, certify that the above tasks were completed and that the employee's access to City systems and property has been terminated

Signature: _____

Date: _____

APPENDIX M: Policy – Completion of Employee Termination Checklist

Policy: Completion of Employee Termination Checklist

The City of Mexico Beach, FL is committed to ensuring that all necessary steps are taken when an employee terminates their employment with the City. To achieve this, the City has established a policy for completing the Employee Termination Checklist on the employee's last day of employment.

Definition:

For the purposes of this policy, an "employee" refers to any individual who receives compensation or payment from the City of Mexico Beach for services rendered, work performed, or duties carried out on behalf of the City. This definition encompasses a broad range of individuals, including:

- Full-time employees: Those who work a standard full-time schedule and receive regular pay and benefits.
- Part-time employees: Those who work less than a full-time schedule and may receive prorated pay and benefits.
- Seasonal employees: Those who are hired to work on a temporary or seasonal basis, often in relation to specific events, projects, or periods of high demand.
- Elected officials: Members of the City Council, who are elected to serve the City and receive compensation for their services.

All individuals who fall within this definition shall be referred to as "employees" or "employees" throughout this policy, regardless of their specific job title, classification, or duration of employment. This inclusive definition ensures that all individuals receiving payment from the City are subject to the same policies, procedures, and expectations.

Purpose:

The purpose of this policy is to ensure that all necessary steps are taken to protect the City's interests and to comply with all relevant laws and regulations when an employee terminates their employment.

Scope:

This policy applies to all City of Mexico Beach employees who are terminating their employment with the City.

Responsibilities:

1. The employee's supervisor or manager shall be responsible for completing the Employee Termination Checklist on the employee's last day of employment.
2. The supervisor or manager shall ensure that all necessary steps are taken to:
 - Terminate access to Springbrook and other City systems
 - Terminate access to shared drives and other City resources
 - Retrieve City-issued property, including phones, computers, and uniforms
 - Obtain a current address for issuance of the final paycheck
 - Complete any other necessary tasks as outlined in the Employee Termination Checklist
3. The supervisor or manager shall review the Employee Termination Checklist with the employee to ensure that all necessary steps have been taken and that the employee understands their responsibilities and obligations.

Procedure:

1. On the employee's last day of employment, the supervisor or manager shall meet with the employee to complete the Employee Termination Checklist.
2. The supervisor or manager shall review the checklist with the employee and ensure that all necessary steps have been taken.
3. The supervisor or manager shall obtain the employee's signature on the checklist to confirm that all necessary steps have been taken.
4. The supervisor or manager shall forward the completed checklist to the Human Resources Department for review and processing.

Timing:

The Employee Termination Checklist shall be completed on the employee's last day of employment. If the employee is not available on their last day of employment, the supervisor or manager shall complete the checklist as soon as possible after the employee's last day of employment.

Documentation:

The completed Employee Termination Checklist shall be maintained in the employee's personnel file and shall be used to verify that all necessary steps have been taken to protect the City's interests and to comply with all relevant laws and regulations.

Amendments and Updates:

This policy shall be reviewed and updated annually, or as necessary, to ensure that it remains effective and compliant with all relevant laws and regulations.

By implementing this policy, the City of Mexico Beach, FL demonstrates its commitment to ensuring that all necessary steps are taken to protect the City's interests and to comply with all relevant laws and regulations.

APPENDIX N: Policy – Annual Employee Training

Policy: Annual Employee Training and Education

The City of Mexico Beach, FL is committed to maintaining a safe, secure, and respectful work environment for all employees. To achieve this, the City has established a policy requiring all employees to complete annual training and education courses in the following areas:

1. **Cyber Security:** To protect the City's computer systems, networks, and data from unauthorized access, use, disclosure, disruption, modification, or destruction.
2. **Identifying Fraud:** To detect and prevent fraudulent activities, including financial fraud, corruption, and other forms of malfeasance.
3. **Workplace Safety:** To prevent workplace injuries and illnesses, and to ensure compliance with occupational safety and health regulations.
4. **Workplace Harassment:** To prevent and respond to workplace harassment, including sexual harassment, bullying, and other forms of unwelcome behavior.

Purpose:

The purpose of this policy is to ensure that all City employees have the knowledge, skills, and awareness necessary to perform their jobs safely, securely, and respectfully, and to maintain a positive and productive work environment.

Scope:

This policy applies to all City of Mexico Beach employees, including full-time, part-time, and temporary employees.

Training Requirements:

1. All employees must complete the following annual training courses:
 - **Cyber Security:** A training on cyber security awareness, including topics such as phishing, password management, and data protection offered by an insurance company, university, trade group, municipal association, or similar organization.
 - **Identifying Fraud:** A training on identifying and preventing fraud, including topics such as financial fraud, corruption, and internal controls offered by an insurance company, university, trade group, municipal association, or similar organization.
 - **Workplace Safety:** A training on workplace safety, including topics such as hazard recognition, accident prevention, and emergency response offered by an insurance company, university, trade group, municipal association, or similar organization.
 - **Workplace Harassment:** A training on workplace harassment, including topics such as definitions, examples, and reporting procedures offered by an insurance company, university, trade group, municipal association, or similar organization.
2. Training courses may be delivered in-person, online, or through other formats, as determined by the City.
3. Employees must complete all required training courses within the designated timeframe, which will be communicated by the City.

Responsibilities:

1. The City Administrator is responsible for ensuring that all employees receive the required training and education.
2. Department Heads and Supervisors are responsible for ensuring that their employees complete the required training courses and for providing support and resources as needed.
3. Employees are responsible for completing the required training courses and for applying the knowledge and skills gained to their work.

Tracking and Verification:

1. The City will maintain a record of all employee training, including course completion dates and scores.
2. The City will verify employee completion of required training courses through regular reviews and checks.

Consequences of Non-Compliance:

1. Failure to complete required training courses may result in disciplinary action, up to and including termination of employment.
2. The City may also take other measures to ensure compliance, such as withholding pay or benefits.

Review and Revision:

This policy will be reviewed and revised as necessary to ensure its effectiveness in providing employees with the knowledge, skills, and awareness necessary to perform their jobs safely, securely, and respectfully. Revisions will be approved by the City Administrator and communicated to all employees.

Acknowledgement:

All employees must sign an acknowledgement form indicating that they have read, understood, and will comply with this policy. The acknowledgement form will be maintained in the employee's personnel file.

By implementing this policy, the City of Mexico Beach, FL demonstrates its commitment to maintaining a safe, secure, and respectful work environment, and to providing employees with the knowledge, skills, and awareness necessary to perform their jobs effectively and efficiently.

APPENDIX O: Form – Annual Employee Training Confirmation

Annual Employee Training Checklist

Employee Information:

- Employee Name: _____
- Employee ID: _____
- Department: _____
- Job Title: _____

Training Requirements:

- Cyber Security Training: Yes No
- Fraud Prevention Training: Yes No
- Workplace Safety Training: Yes No
- Workplace Harassment Training: Yes No
- Springbrook Training (if applicable): Yes No
- Other (please specify): _____

Training Completion:

- Date of Cyber Security Training: _____
- Date of Fraud Prevention Training: _____
- Date of Workplace Safety Training: _____
- Date of Workplace Harassment Training: _____
- Date of Springbrook Training (if applicable): _____
- Date of Other Training (if applicable): _____

Verification:

- I, the employee's supervisor, verify that the above employee has completed all required annual training.
- Supervisor's Signature: _____
- Date: _____

Employee Acknowledgement:

- I, this employee, acknowledge that I have completed all required annual training and understand my responsibilities and obligations.
- Employee's Signature: _____
- Date: _____

HR Confirmation:

- I, the employee's supervisor, confirm that the above employee has completed all required annual training and that the training records are up-to-date.
- HR Representative's Signature: _____
- Date: _____

This checklist is used to confirm that all annual employee training is complete and to verify that employees have received the necessary training to perform their job duties. The checklist should be completed and signed by the employee, supervisor, and HR representative to ensure that all training requirements have been met.

APPENDIX P: Policy – Annual Performance Reviews

Policy: Annual Performance Reviews

The City of Mexico Beach, FL is committed to ensuring that all employees receive regular and fair performance evaluations. To achieve this, the City has established a policy for conducting annual performance reviews.

Purpose:

The purpose of this policy is to provide a fair and consistent process for evaluating employee performance, identifying areas for improvement, and recognizing outstanding performance.

Scope:

This policy applies to all City of Mexico Beach employees.

Performance Review Requirements:

1. All employees shall receive an annual performance review, which shall be conducted by their supervisor.
2. Performance reviews shall be completed in the month of July, no later than July 31st.
3. The review shall include an evaluation of the employee's job performance, goals, and objectives.
4. The review shall also include feedback from the supervisor and any areas for improvement.
5. The review shall be conducted using the current performance evaluation form, which is attached to this policy.

Department Head Review Meeting:

1. During the first week of August, all department heads shall meet to review performance reviews from all departments.
2. The purpose of this meeting is to eliminate any biases and ensure that all employees are evaluated fairly and consistently.
3. The group shall review each performance review and either approve it or come to an agreement on changes.

Delivery of Performance Reviews:

1. Once the department head review meeting has been completed, the approved performance reviews shall be delivered to employees during the second week of August.
2. The supervisor shall meet with each employee to discuss their performance review and provide feedback.

Wage Increases:

1. Any wage increases resulting from the performance review process shall begin with the new budget on October 1st.
2. The City Administrator shall ensure that all wage increases are included in the new budget and that they are implemented on October 1st.

Responsibilities:

1. Supervisors are responsible for conducting annual performance reviews with their employees.

2. Department heads are responsible for reviewing performance reviews from all departments and ensuring that they are fair and consistent.
3. The City Administrator is responsible for ensuring that all wage increases are included in the new budget and implemented on October 1st.

Review and Revision:

1. This policy and the attached performance evaluation form shall be reviewed biannually (every two years) by the Clerk and Administrator.
2. During this review process, any necessary changes or updates will be made to ensure that the policy remains effective in evaluating employee performance.