Investigation Report

Manatee Family YMCA
Children’s Services Funding Agreements

July 3, 2014

Investigation No. 21320100
MEMORANDUM

TO: Ed Hunzeker, County Administrator
FROM: R. B. "Chips" Shore, Clerk of the Circuit Court & Comptroller
DATE: July 3, 2014
RE: Investigation Report – Manatee Family YMCA Agreements

My office has completed an investigation of the Children’s Services funding agreements between Manatee County and the Manatee YMCA. This investigation was completed by the Internal Audit Department based on complaints received alleging that falsified documents and information were provided by the Manatee YMCA to Manatee County in support of payments made to the agency.

Attached please find the investigation report for your review. If you have any questions, please call me or Lori Stephens, Director of Internal Audit, at extension 4170.

Enclosures

cc: Brenda Rogers, Community Services Department Director
    Mitchell Palmer, County Attorney
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Manatee County Clerk of the Circuit Court
Internal Audit Department

Investigation Report
Manatee YMCA Funding Agreements

Introduction/Allegation

On March 27, 2013, the Manatee County Community Services Department and Citizens Action Center each received an email containing allegations that the Manatee YMCA has been falsifying information provided to Manatee County to support programs funded by the County. This email was forwarded by Brenda Rogers, Community Services Department Director, to Internal Audit with a request to investigate the allegations. (Exhibit A) Over the next year, twelve (12) additional complaints were received by Internal Audit regarding the YMCA, nine (9) of which referenced falsified or untrue information being provided by the YMCA to Manatee County. (Exhibit B)

Summary of Findings

Based on our review of documentation obtained and interviews with Manatee YMCA staff, we conclude that the allegations that the Manatee YMCA submitted falsified information to support funding received from Manatee County have been substantiated. We further conclude that the Community Services Department staff assigned to administer and monitor the relevant funding agreements failed to adequately perform their duties. The investigation confirmed the following:

- **Falsified documents were provided to auditors to support payments for Y-Dash Program services.** Student sign-in sheets provided for November 2013 for the Y-Dash Harllee Middle School site were exact duplicates of sign-in sheets also submitted as supporting documentation for the 2012/2013 South Branch Program agreement. Also, while the Y-Dash Program did not begin until October 2013, several Y-Dash sign-in sheets contained January 2013 dates and, in some instances, dates were altered to November 2013. (Page 14)

- **Falsified documents were provided to auditors to support payments for South Branch Program services.** Sign-in sheets submitted for February 2013 contained altered dates and were duplicates of sign-in sheets submitted for the Y-Dash Program. Sign-in sheets submitted for several dates in March 2013 were duplicates and contained altered dates. (Page 19)

- **Incorrect numbers (units of service) were reported by the YMCA in monthly billings for the Gang Prevention Program.** (Pages 5-9)
  - Manatee County was billed and paid for Gang Prevention services reported as one on one interaction with students taking place in schools, on days when these services could not have been provided since Manatee County Schools were not in session. Such dates included in-service days, record days, weekends, Thanksgiving Break, Christmas Break, Martin Luther King, Jr. (MLK) Day, Spring Break, and Good Friday.
  - Manatee County was billed and paid for Gang Prevention services performed by YMCA Gang Outreach Coordinators, even though their YMCA timecards confirm they were not working for the YMCA on those days (holidays, vacation, birthday, sick, weekends, and days off).
• Incorrect numbers (units of service) were reported by the YMCA in monthly billings for the Y-Dash Program. Manatee County was billed for after school services for the Y-Dash Program at the Harllee Middle School site on Veteran’s Day (11/11/13) when schools were closed. (Page 12)
• Incorrect numbers (units of service) were reported by the YMCA in monthly billings for the South Branch Program. Manatee County was billed for program services for the South Branch Program at the Harllee Middle School site for Thanksgiving Day (11/24/11) when the YMCA and schools were closed. (Page 16)
• Incorrect numbers (units of service) were reported by the YMCA in monthly billings for the School Age Child Care Program. (Pages 21-22)
  o Manatee County was billed for before/after school services for the School Age Child Care Program at various school sites (Bayshore, Prine, Stewart Elementary Schools) when schools were not in session, including in-service days, record days, Veteran’s Day, Thanksgiving Break, Christmas Break, New Year’s Day, MLK Holiday, Presidents’ Day, Spring Break, and Good Friday.
  o Manatee County was billed for program days for the School Age Child Care Program at the Parrish YMCA branch during October 2012. However, the Parrish YMCA was not a contracted site during the 2012/2013 contract year (October 2012 - September 2013).
  o Manatee County was billed for program days for the School Age Child Care Program at non-school day camp sites (YMCA branches - Bradenton, Parrish, Lakewood Ranch) on school days, when units of service were also claimed for the school sites.
• Community Services Department staff assigned to administer and manage the YMCA agreements failed to adequately monitor those agreements. Program monitoring records reveal instances where no records reviews were conducted during the contract years tested to ensure the YMCA was maintaining proper documentation to support operation of the programs. Additionally, instances were identified where records reviews showed deficiencies in program documentation; however, the agency was deemed “in compliance” with the contract terms. These site visit documentation forms were also reviewed and signed by the Children’s Services Human Services Manager with no follow-up performed to correct the deficiencies. (Pages 9-11, 15, 20, 25, 28-29, 32)
• Documentation did not exist (client names, client/program files) to support the clients reportedly served, or the services provided, through the Gang Prevention Program. (Pages 6-9)
• Program days were billed to Manatee County when supporting documents indicated no clients/students were in attendance or received services on those days for the Gang, Y-Dash, South Branch, School Age Child Care, Middle School, and Summer Programs. (Pages 5-6, 12, 16, 21-22, 26, 30)
• Documentation of program eligibility did not exist for all students reported as participants in the Y-Dash and School Age Child Care Programs. (Pages 13-14, 23-24)
• Documentation did not exist to support all programs offered through the South Branch Program. The YMCA was unable to provide a complete list of programs offered or program participants. (Pages 17-19)
• Attendance records were not complete to support all program days reported for the South Branch, School Age Child Care, Middle School Program, and Summer Programs. (Pages 17-19, 23-24, 27-28, 31-32)
• Acknowledgement and Consent to Release Records forms were not obtained by the YMCA for all program participants, as required in the funding agreements. (Gang, Y-Dash, South Branch, School Age Child Care, Middle School, and Summer Programs). (Pages 6-8, 13, 17-18, 23, 27, 31)
• A potential conflict of interest was identified within the Community Services Department regarding a member of management who is related to a YMCA Program Director. While the investigation revealed no evidence that this relationship impaired the County’s independence or resulted in any inappropriate use or management of program funds, this potential conflict was not identified timely. (Page 33)
The Organizational and Regulatory Structure

The Manatee County Family Young Men’s Christian Association (YMCA) is a not-for-profit corporation existing under the laws of the State of Florida, exempt from federal income taxation under § 501(c)(3) of the Internal Revenue Code. According to the Manatee YMCA’s website, its mission is “To put Christian principles into practice through programs that build healthy spirit, mind and body for all.” The Manatee YMCA operates at several branches throughout Manatee County including the Bradenton, Lakewood Ranch and Parrish Branches, and the South Manatee County Program Branch, currently located at Harllee Middle School. YMCA programs are also offered at various school sites in Manatee County through agreements with the School District of Manatee County. Additionally, the YMCA operates the Manatee Y Technological High School, an alternative high school for at-risk students.

In Manatee County, the Children’s Services Dedicated Millage (Children’s Services Tax) provides funding for a variety of prevention, intervention and treatment programs for children, as authorized by County Code § 2-2-251 through § 2-2-259 (Exhibit C), commonly referred to as the Children’s Services Ordinance. This ordinance also established the Children’s Services Advisory Board (CSAB), a thirteen member board appointed by the Manatee County Board of County Commissioners to evaluate, prioritize and make recommendations concerning the needs of Manatee County’s children and families. Each year, the CSAB receives applications from various agencies requesting Children’s Services funding, evaluates those applications, and provides program funding recommendations to the Board of County Commissioners, who makes the final determination on all funding. Children’s Services Human Services Analysts (contract managers) from the Community Services Department Human Services Division are responsible for managing and monitoring Children’s Services funding agreements.

For more than twenty years, the Manatee YMCA has received Children’s Services Tax funding from Manatee County for a variety of programs. During fiscal year 2011/2012 Manatee County supported five Manatee YMCA programs with Children’s Services Tax funds. Total approved funding for these programs was $368,690 and included the Pride Park Juvenile Gang Intervention & Prevention ($53,116), Middle School ($185,822), School Age Child Care ($16,554), South Branch YMCA ($32,750), and Summer ($80,448) Programs. During fiscal year 2012/2013, approved funding for the YMCA Gang Prevention, Suppression, and Intervention Program agreement was increased to $106,232 and added a second outreach coordinator for the Palmetto Crime Zone 2 area. Funding for the other four programs remained the same for fiscal year 2012/2013 with total approved funding to the YMCA of $421,806. For the current fiscal year 2013/2014, total approved funding to the YMCA is $366,907 with only two programs funded, the Gang Prevention, Suppression, and Intervention Program ($67,112), which was reduced back to one outreach coordinator for the Pride Park area, and the Y-DASH Program ($299,795).

Discussion and Findings

In an effort to determine the validity of the allegations, funding agreements between Manatee County and the Manatee YMCA were obtained and reviewed for fiscal years 2011/2012, 2012/2013, and 2013/2014. Monthly payment requests were reviewed for accuracy, and testing was performed to ensure the YMCA maintained adequate documentation to support the requirements contained in the agreements. In addition, program monitoring conducted by Community Services Department contract managers was evaluated for adequacy.

The results of our review of each program funding agreement are detailed in the following sections:
GANG PREVENTION PROGRAMS

Service Description: Agency shall provide street outreach coordination services to, or on behalf of, Manatee County youth ages 6 through 17, who reside in the Pride Park area (and Palmetto Crime Zone 2 area for 2012/2013 agreement only) and are involved in, or at risk of joining, a gang.

The Program shall provide one or more of the following program components daily:

2011/2012 Agreement
1. Expose Manatee County’s gangs and their activities for their violent and destructive reality.
2. Educate youth, parents and other mentoring adults to help Manatee County’s youth reject gang involvement.
3. Mobilize communities to repel gang appeal to Manatee County’s youth.
4. Provide effective prevention/intervention programs for those youth who are the most likely targets of gang recruitment and identified youth gang members.
5. Encourage and assist with the creation of positive extracurricular activities and a workforce development program for Manatee County’s at-risk youth.
6. Support existing and new community groups/coalitions that take a stand against criminal gangs.

2012/2013 and 2013/2014 Agreements
1. Individual Intervention Services: Provide education to youth, parents and other mentoring adults to help Manatee County’s youth reject gang involvement. Service shall include one on one interaction with clients who are identified by a school counselor to be a potential candidate for gang involvement. Interaction shall take place in the schools and may consist of various activities.

   Group Prevention Services: Provide information to expose Manatee County’s gangs and their activities for their violent and destructive reality in coordination with stakeholders, school officials, and the Sheriff’s Department. Services may include, but not be limited to, presentations to school assemblies, prison inmates and youth groups.

2. Non-billable Services: Mobilize communities to repel gang appeal to Manatee County’s youth. Provide effective prevention/intervention programs for those youth who are the most likely targets of gang recruitment and identified youth gang members. Encourage and assist with the creation of positive extracurricular activities and a workforce development program for Manatee County’s at-risk youth. Support existing and new community groups/coalitions that take a stand against criminal gangs.

Unit of Service: One day of program operation in which one or more of the program components listed above has taken place.

Location: Schools, churches, parks and neighborhoods in and around Pride Park (and Palmetto Crime Zone 2 area for 2012/2013 agreement only).

Hours of Service: Monday through Sunday; times vary by activity

Documentation Requirements:
- Maintain a list of client names and addresses for those served through the agreement
- Require Acknowledgement and Consent to Release Records Forms for each client receiving services
- Maintain program files and/or individual client files reflecting services provided

Additional documentation required for 2012/2013 and 2013/2014:
- Individual Intervention Services - Individual client files to include client name, address, date of birth, and progress notes
- Group Prevention Services – Attendance sheets with client ID, date and time of presentation, location, and group sponsor attest signature
GANG PREVENTION PROGRAMS

PAYMENT TESTING
- Reviewed monthly Requests for Payment (RFP) submitted by the YMCA for mathematical accuracy.
- Determined whether documents submitted with RFPs support that at least one billable program component was provided per day of operation.

2011/2012 Pride Park Juvenile Gang Intervention & Prevention Program Agreement
Scope: 12 months - October 2011 through September 2012
One Outreach Coordinator for Pride Park area
Maximum Annual Funding $53,116 - 244 units of service; $217.69 per unit

Findings:
The YMCA was paid $53,116.00 and reported 341 units of service (program days) for the contract year. One billed program day was deemed ineligible as no program components (services) were provided on that day. Reporting this ineligible day did not result in any overpayment to the YMCA; after deducting the ineligible day, the total eligible units of service still exceeded the allowable maximum contracted amount (244).

2012/2013 YMCA Gang Prevention, Suppression, and Intervention Program Agreement
Scope: 6 months - October 2012 through March 2013
Billable services - “Individual Intervention Services” and “Group Prevention Services”
Two Outreach Coordinators – one for Pride Park area, one for Palmetto Crime Zone 2
Maximum Annual Funding $106,232 - 244 units of service; $435.38 per unit

Findings:
The YMCA was paid $53,112.00 for the six months October 2012 through March 2013. Monthly Unit Tracking Forms submitted with the RFPs reported 308 program days provided by the two Gang Outreach Coordinators for the six month period reviewed; however, only 175 units of service were requested on the RFPs. Of the 308 days of service reported, 97 (31%) were deemed ineligible.
- 84 days did not report that any billable services were provided (Individual Intervention, Group Prevention).
- 13 days reported billable hours for Individual Intervention Services, which are required to take place in schools; however, according to the Manatee School District calendar, schools were closed for those days, and no other billable service hours were reported. In total, 23 days were reported with billable hours for Individual Intervention Services when there was no school for students; however, 10 of those days also reported hours for Group Prevention Services, and were therefore considered billable program days. The 23 non-school days reported with Individual Intervention Services included:
  - 13 days – Saturday/Sunday
  - 7 days - holiday or school break (Thanksgiving, Christmas, Spring Breaks)
  - 3 days - teacher in-service/record days

Reporting these ineligible days (units of service) did not result in overpayment to the YMCA. After deducting the ineligible days, the total eligible units of service still exceeded the allowable maximum contracted amount as of March 31, 2013 (122).
GANG PREVENTION PROGRAMS

2013/2014 YMCA Gang Prevention, Suppression, and Intervention Program Agreement

Scope: 2 months - October 2013 and November 2013
Billable services - “Individual Intervention Services” and “Group Prevention Services”
One Outreach Coordinator for Pride Park area
Maximum Annual Funding $67,112 - 244 units of service; $275.05 per unit

Findings:
The YMCA was paid $11,184.00 and reported 42 units of service (program days) for the two months October 2013 and November 2013; 20 (48%) of those days were deemed ineligible.

• 19 days did not report that any billable services were provided (Individual Intervention, Group Prevention).
• 1 day reported billable hours for Individual Intervention Services when there was no school for students, and no other billable service hours were reported. In total, 2 days were reported with billable hours for Individual Intervention Services when there was no school for students (in-service/record days); however, 1 of those days also reported hours for Group Prevention Services, which are also billable.

Reporting these ineligible days (units of service) resulted in an overpayment to the YMCA of $5,132.90 as of November 30, 2013.

DOCUMENTATION TESTING

Reviewed documentation provided to Internal Audit by the YMCA to support the units of service reported.

2011/2012 Pride Park Juvenile Gang Intervention & Prevention Program Agreement

Scope: 12 months - October 2011 through September 2012
One Outreach Coordinator for Pride Park area

Findings:
LIST OF CLIENT NAMES - The YMCA did not maintain a list of client names and addresses of clients served.

ACKNOWLEDGEMENT & CONSENT FORMS - The YMCA did not obtain Acknowledgement and Consent to Release Records forms for clients served.

The YMCA did provide expense statements of the Gang Outreach Coordinator, Jerry Parrish, which were primarily travel logs; however, these logs did not document the time or purpose of his trips, nor the gang program objectives accomplished. In addition, many of the entries in the logs appeared to be personal in nature, and not related to the gang prevention program objectives, including visits to restaurants and stores. On April 7, 2012, for example, when the YMCA billed for a program day reporting 8 hours provided for the program objective “provide effective prevention/intervention programs” and 2 hours provided for the program objective “expose gangs,” Jerry Parrish’s mileage log indicated he attended a wedding.
GANG PREVENTION PROGRAMS

Due to the lack of documentation provided, and in an effort to verify the units of service reported, Jerry Parrish’s payroll time sheets were obtained from the YMCA. Mr. Parrish’s hours worked, as recorded on his time sheets, were compared to the program days reported on the Monthly Unit Tracking Forms submitted with the pay requests. Of the 341 program days reported, 43 (12.6%) did not agree to Mr. Parrish’s YMCA payroll time sheet, which indicated he had not worked on those days. According to the time sheet, 6 of the days reported to the County were recorded as holidays, 8 days reported were recorded as vacation days, 1 day reported was recorded as birthday, and 28 days reported were days not worked.

*Documentation did not exist to support the clients served or services provided by the Manatee YMCA for the 2011/2012 Gang Prevention agreement. (53,116)*

**2012/2013 YMCA Gang Prevention, Suppression, and Intervention Program Agreement**

Scope: 6 months - October 2012 through March 2013
Two Outreach Coordinators – one for Pride Park area, one for Palmetto Crime Zone 2

**Findings:**

- **LIST OF CLIENT NAMES** - *The YMCA did not maintain a list of client names and addresses of clients served.*

- **ACKNOWLEDGEMENT & CONSENT FORMS** - *The YMCA did not obtain Acknowledgement and Consent to Release Records forms for any clients served.*

- **SERVICES PROVIDED** –
  - Individual Intervention Services - *The YMCA did not maintain individual client files to include client name, address, date of birth, and progress notes.*
  
  - Group Prevention Services – *The YMCA did not maintain attendance sheets with client ID, date and time of presentation, location, and group sponsor attest signature.*

The YMCA did provide travel logs for the Pride Park Gang Outreach Coordinator, Jerry Parrish. These logs did not document the time or purpose of the trips, nor the program objectives accomplished. In addition, many of the entries in the logs appeared to be personal in nature, and not related to the gang prevention program objectives, including visits to restaurants and stores.

The YMCA provided 2 months of daily logs for the 5 months of program days reported for Palmetto Gang Outreach Coordinator, Robert Bolt. These logs contained brief descriptions of his activities each day; however, the records did not document times or identify the gang program services provided.
GANG PREVENTION PROGRAMS

Internal Audit obtained the YMCA’s payroll time sheets for Jerry Parrish and Robert Bolt for the entire 2012/2013 contract year. Their hours worked, as recorded on the time sheets, were compared to the program days reported by the YMCA to Manatee County on the Monthly Unit Tracking Forms submitted with the pay requests. Test work found the following:

**Jerry Parrish** – Of the 282 program days reported on the Monthly Unit Tracking Forms, 37 (13%) did not agree to Mr. Parrish’s YMCA payroll time sheets, which indicated he had not worked on those days. According to the time sheets, 3 of the days reported to the County were recorded as holidays, 9 days reported were recorded as vacation days, 1 day reported was recorded as birthday, and 24 days reported were days not worked. In addition, a note on the time sheet indicated that on 7/18/13, Mr. Parrish attended the 2013 YMCA General Assembly in Philadelphia, PA; however, the July 2013 Monthly Unit Tracking Form submitted to the County reported that 8 hours were provided for the program objective “provide effective prevention/intervention programs” for that day.

**Robert Bolt** – Of the 176 program days reported on the Monthly Unit Tracking Forms, 39 (22%) did not agree with Mr. Bolt’s YMCA payroll time sheets, which indicated he had not worked on those days. According to the time sheets, 5 of the days reported to the County were recorded as holidays, 1 day reported was recorded as vacation, 1 day reported was recorded as sick, and 32 days reported were days not worked.

*Documentation did not exist to support the clients served or services provided by the Manatee YMCA for the six months tested of the 2012/2013 Gang Prevention agreement. ($53,112)*

**2013/2014 YMCA Gang Prevention, Suppression, and Intervention Program Agreement**

Scope: 2 months October 2013 and November 2013
One Outreach Coordinator for Pride Park area

**Findings:**

**LIST OF CLIENT NAMES** - The YMCA did not maintain a list of client names and addresses of clients served.

**ACKNOWLEDGEMENT & CONSENT FORMS** - The YMCA did not obtain Acknowledgement and Consent to Release Records forms for clients served.

Subsequent to all testing, the YMCA provided 44 signed waiver forms for CSAB Funded Programs dated February 6, 2014 or later. The YMCA did not have these forms completed for the time period under review. The forms include language which appears to fulfill the Acknowledgement and Consent to Release Records criteria. Per an interview on April 2, 2014 with Jim Purdy, YMCA Director of Operations, these forms were obtained after a technical assistance meeting with Community Services on February 5, 2014, in which the YMCA was advised that the documents were needed.
GANG PREVENTION PROGRAMS

SERVICES PROVIDED –
Individual Intervention Services – The YMCA did not maintain individual client files to include client name, address, date of birth, and progress notes.

Group Prevention Services – The YMCA did not maintain attendance sheets with client ID, date and time of presentation, location, and group sponsor attest signature.

The YMCA provided program activity logs for Jerry Parrish. These logs documented the mileage traveled between destinations; however, they did not document the time or purpose of the trips. In addition, many of the entries in the logs appeared to be personal in nature, including visits to restaurants and stores.

Internal Audit obtained the YMCA’s payroll time sheets for Jerry Parrish for 2013. His hours worked, as recorded on the time sheets, were compared to the program days reported by the YMCA on the Monthly Unit Tracking Forms submitted with the pay requests for October and November 2013. Of the 42 program days reported for the two months tested, 5 (12%) did not agree to Mr. Parrish’s YMCA payroll time sheet, which indicated he had not worked on those days. According to the time sheets, 2 days billed were recorded as vacation days and 3 days billed were days not worked.

Documentation did not exist to support the clients served or services provided by the Manatee YMCA for the Gang Prevention agreement during October and November 2013. ($11,184)

PROGRAM MONITORING TESTING

Community Services Department contract managers are responsible for reviewing and approving all RFPs submitted by the non-profit agencies. This also includes reviewing the Monthly Unit Tracking Forms included as supporting documentation. These reviews are performed each time an RFP is received and prior to being processed for payment. Errors in the accuracy of the monthly RFPs submitted should be identified during this review. Contract managers are also responsible for performing periodic site visits to agencies and program locations to conduct program observations and records reviews.

The 2009/2010 Gang Intervention and Prevention Program agreement was reviewed by Internal Audit during a 2011 consulting project related to non-profit agency funding agreements. In that project, pay requests submitted by the YMCA for the Gang Program for November 2009 and September 2010 were reviewed and found to be lacking in documentation to support the units of service. This finding was communicated to Community Services management in meetings occurring on January 6, 2012 and January 26, 2012. Through these discussions, it was determined by Community Services that monitoring would need to be enforced for this program agreement. In July 2012, Internal Audit also provided assistance to the Community Services Department to facilitate improvements in its agency program monitoring. An internal auditor met individually with each contract manager to review information obtained during the consulting project and discuss strategies for effective monitoring to ensure compliance with contract provisions and to emphasize the importance of programmatic and fiscal reviews.
GANG PREVENTION PROGRAMS

Documentation of monitoring performed by the Community Services Department, including documentation of any records reviews and/or site visits completed for the Gang Prevention Programs was reviewed and evaluated for the contract years tested.

2011/2012 Pride Park Juvenile Gang Intervention & Prevention Program Agreement

Findings:
A records review for the month of January 2012 was conducted by the contract manager on March 1, 2012. Documentation of the site visit states that the contract manager was given expense reports, which “only indicated travel destination, mileage and when,” and the agency (YMCA) was not maintaining case notes for the “one on one” meetings with potential gang members, or documentation of the projects or events. The contract manager documented the results of the visit on a Documentation of Site Visit form and, despite the absence of documentation, the agency was deemed “in compliance.” The site visit documentation form was reviewed and signed by the Children’s Services Human Services Manager with no additional follow-up.

2012/2013 YMCA Gang Prevention, Suppression, and Intervention Program Agreement

Findings:
Two site visits were conducted by the contract manager during the 2012/2013 contract year. A program observation was performed on January 17, 2013. A records review was conducted on April 22, 2013, in which the contract manager reviewed the personnel files of the Outreach Coordinators and noted that employment applications, background screening, and certifications were complete.

A formal records review to determine whether the YMCA was maintaining the proper supporting documentation for the operation of the program was not completed by the contract manager for the period under review.

It was also noted that when the program funding for 2012/2013 was expanded to provide for two Outreach Coordinators, the original funding application submitted to the CSAB provided for the units of service to double from 244 to 488, while the rate per unit remained at $217. However, when the agreement was finalized, the units of service remained at 244 while the rate per unit was doubled from $217 to $435 per unit. This essentially allowed the YMCA to receive twice the amount of money, and reach the maximum dollar funding amount, in only half the time, or with the services of only one Outreach Coordinator.
GANG PREVENTION PROGRAMS

2013/2014 YMCA Gang Prevention, Suppression, and Intervention Program Agreement

Findings:
On February 5, 2014, subsequent to our testing, a technical assistance site visit was performed by Community Services staff with Jerry Parrish, Rhiannon Blaney, and Jim Purdy from the YMCA. Documentation to support the activities and services reported was not provided, nor were client files. YMCA staff was directed “to produce the necessary documentation and have on site for review of this program for future site visits.” On February 24, 2014, the contract manager made an unannounced follow-up site visit to the YMCA and attempted to obtain support for the 15 units of service reported in the December 2013 pay request. The YMCA was unable to support 9 of the 15 units billed. The YMCA requested additional time to provide that documentation, as well as documentation for the previously submitted October and November 2013 pay requests. On March 14, 2014, the YMCA again met with the contract manager; however, no supporting documentation for the months of October, November, or December 2013 was provided.

According to Rhiannon Blaney, in an interview on March 27, 2014, the YMCA has recently created a book in which to maintain documentation for the Gang Program, and YMCA staff has created documents going back to the beginning of the contract period (October 2013). She further stated that the YMCA will not be seeking funding from the County for the Gang Program for the next fiscal year (2014/2015) as it has been difficult to pull together Jerry’s (Parrish) information. Jim Purdy, YMCA Director of Operations, confirmed in a subsequent interview on April 2, 2014 that the YMCA would not be applying for CSAB funding for the Gang Program for 2014/2015. He stated they would seek private funding, because they think the program is important, but it has “turned into just a lot of record keeping” and Jerry (Parrish) is “not a very good record keeper.”
Y-DASH PROGRAM

Service Description: Agency shall provide Out of School Time (OST) services to Manatee County eligible youth, ages 5 through 17. Clients must meet one or more of the following eligibility areas:

- Low income (enrollment in Federal Free/Reduced lunch program)
- Latch-Key Youth (parent/guardian employed or enrolled in an education program 20+ hours)
- Significant school adjustment issues
- Significant delinquency risk factors
- Family involvement in the dependency system
- Residence in a high crime neighborhood
- History of substance abuse or other behavioral health issues

Program shall not bill the County for clients eligible to receive school readiness funding through the Early Learning Coalition of Manatee County (ELC). Program shall maintain files documenting and updating eligibility status for the ELC funding.

Unit of Service: One day of program operation provided per program location, defined as OST services provided a minimum of 2 hours per day during regular school days or a minimum of 6 hours on non-school days during the school year and on weekends or during school breaks.

Location & Hours: Manatee County Middle Schools: Braden River, Buffalo Creek, Haile, King, Lee, Nolan, Harllee, Johnson (7:00 am to start of school and dismissal to 6:00 pm), and Sugg (held at Bradenton YMCA – 6:30 am to start of school and dismissal to 6:00 pm)

Documentation Requirements:
- Maintain a list of client names and addresses for those served through the agreement
- Require Acknowledgement and Consent to Release Records Forms for each client receiving services
- Maintain program files and/or individual client files reflecting services provided

PAYMENT TESTING

- Reviewed RFP submitted by the YMCA for mathematical accuracy.
- Determined whether documents submitted with the RFP support that at least one student was reported in attendance for each location and day reported as a unit of service.

2013/2014 Y-Dash Program Agreement
Scope: November 2013
Maximum Annual Funding $299,795 – 1,431 units of service; $209.51 per unit

Findings:
The YMCA reported 124 units of service for November 2013 and was paid the monthly contract maximum of $27,254.00, which included credit for excess units reported in October 2013. Two of these days were deemed ineligible.

- November 11, 2013, Veterans Day, was claimed as a day of after-school program operation with 14 clients served at the Harllee Middle School site; however, schools were closed on this day. Although the agreement allows for services on non-school days, they must be for a minimum of 6 hours; the YMCA reported 2 program hours for the day.
- No students were reported in attendance at the Sugg Middle School site for one day; however, the day was counted as a unit of service for the month.

Reporting the ineligible days (units of service) did not result in any overpayment to the YMCA. After deducting the ineligible days, the eligible units of service as of November 30, 2013 still exceeded the allowable cumulative maximum amount as of November 30, 2013 (260).
Y-DASH PROGRAM

DOCUMENTATION TESTING
Reviewed documentation provided to Internal Audit by the YMCA to support the units of service reported for November 2013.

2013/2014 Y-Dash Program Agreement
Scope: November 2013

Findings:
The Y-Dash Program was new for the 2013/2014 year. During prior years, funding for program services at 7 of the 9 middle schools (Braden River, Buffalo Creek, Haile, Johnson, King, Lee, and Nolan) was provided through the Middle School Program agreement. Prior program funding for Harllee Middle School was provided through the South Branch Program agreement. Manatee County did not previously fund program services for the Sugg Middle School site.

ELIGIBILITY – Due to the number of students participating in the Y-Dash Program (500-600 per day according to sign-in sheets), a sample of 5 students from each of the 9 middle school program locations was selected via names recorded on sign-in sheets to verify program eligibility. No documentation of program eligibility was found for 34 of the 45 students tested, including all 5 students selected from Buffalo Creek, Haile, Nolan, and Harllee Middle School sites. In addition, no registration forms were found for 4 of the 5 students selected from the Harllee Middle School site.

ELC FUNDING - A list was obtained from ELC of the names of ELC funded students, including the dates of eligibility. These names were compared to the sign-in sheets provided for November 2013. Two students were eligible for ELC funding during the month of November 2013 and, therefore, not eligible for the Y-Dash program. In addition, the YMCA has not maintained files documenting and updating the status of client eligibility through ELC.

LIST OF CLIENT NAMES – Client names and addresses were documented on sign-in sheets and registration forms. These were reviewed during other documentation testing.

ACKNOWLEDGEMENT & CONSENT FORMS - The YMCA did not obtain signed Acknowledgement and Consent to Release Records forms for 5 of the 45 students tested.

SERVICES PROVIDED - Sign-in sheets maintained for each of the 9 program sites were reviewed and compared to the student attendance counts reported with the pay request submitted for November 2013. For 8 of the 9 locations (Braden River, Buffalo Creek, Haile, Johnson, King, Lee, Nolan, and Sugg Middle School sites), only slight differences were noted between the attendance counts calculated from the sign-in sheets and those reported by the YMCA. These differences were deemed to be immaterial, as documentation was sufficient to support that there were students in attendance at each of these locations for each of the days of service reported.
Y-DASH PROGRAM

Initially, it appeared that Harlee Middle School was the only site where attendance count totals from the sign-in sheets matched exactly with the student counts reported on the Monthly Unit Tracking Form submitted with the pay request; however, after further review it was determined that the sign-in sheets provided had been altered or, in some cases, were actually sign-in sheets from a previous month of the 2012/2013 South Branch Program. In the November 2013 RFP, the YMCA reported November 4th, 5th, 6th, and 11th as program operation days at Harlee Middle School. Although only 4 days of program operation were reported, 8 days of sign-in sheets were provided by the YMCA as noted below:

- 11/2/13
- 01/3/13
- 11/4/13 (altered from 1/4/13)
- 01/5/13
- 11/6/13 (altered from 1/6/13)
- 01/9/13
- 01/10/13
- 01/11/13

As noted above, only one of the sign in sheets, November 2nd, contained an unaltered November date, but November 2nd was not one of the program days billed by the YMCA. Of the 8 sign-in sheets provided 5 contained January 2013 dates. The Y-Dash program did not begin until October 2013 so there should not be any Y-Dash sign in sheets dated in January 2013. 2 of the 8 sign-in sheets had dates that were altered by writing in a “1” in front of the existing “1” (January date) to create “11” (November date).

For the 4 days actually reported as program days in the November pay request, 2 supporting sign-in sheets contained January dates and 2 sign-in sheets contained altered November dates.

It was also discovered during other program testing that the same 7 altered sign-in sheets noted above were also submitted as support for the month of February 2013 for the 2012/2013 South Branch Program. The documents were exact duplicates of the Y-Dash documents with the dates changed. (See 2012/2013 South Branch Program Agreement Documentation testing – page 19)

According to the YMCA Y-Dash Director, Rhiannon Blaney, she is responsible for creating the Monthly Unit Tracking Forms and submitting the payment requests to the County. The sign-in sheets are provided to her from the site directors (YMCA employees), and she uses them to report the number of students in attendance each day. She denies noticing that the dates on the Harlee Middle School sign-in sheets had been altered or were for the month of January; however, this does not appear reasonable as the dates would be necessary in order to complete the Monthly Unit Tracking Form.

Due to the large number of Y-Dash Program participants, eligibility testing was only performed on a sample of reported participants. In addition, attendance information was only tested for one of the two months reported at the time of test work. While significant problems have been identified, additional testing will be required in order to identify any overpayments to the agency.
Y-DASH PROGRAM

PROGRAM MONITORING TESTING

Community Services Department contract managers are responsible for reviewing and approving all RFPs submitted, prior to any payments being processed. This includes reviewing any supporting documents submitted, including Monthly Unit Tracking Forms. Contract managers are also responsible for performing periodic site visits to agencies and program locations to conduct program observations and records reviews.

Documentation of monitoring performed by the Community Services Department, including documentation of any records reviews and/or site visits completed for the 2013/2014 Y-Dash Program, was reviewed and evaluated.

2013/2014 Y-Dash Program Agreement

Findings:
Community Services contract managers conducted OST Standards reviews through programmatic site visits during February and March 2014 for 8 of the nine 9 middle school locations. In addition, CSAB members conducted OST site visits at three (3) locations during March and April 2014. One program location, Harllee Middle School site, did not have a review completed.

As of April 28, 2014, the Community Services contract managers had not completed any records reviews for the Y-Dash program.
SOUTH BRANCH PROGRAM

Service Description: Agency shall provide sports and recreational services to Manatee County youth ages 6 months through 17. Program provides activities that may include, but not be limited to, youth sports such as indoor/outdoor soccer, flag/tackle football, cheerleading, basketball, baseball, tee ball, softball, tennis, swim lessons, swim team, teen volleyball, lacrosse, and day camps.

Unit of Service: One day of program operation.

Location: Harllee Middle School and/or other locations as deemed necessary by agency and approved by County representative.

Hours of Service: Monday through Sunday; times vary by activity

Documentation Requirements:
- Maintain a list of client names and addresses for those served through the agreement
- Require Acknowledgement and Consent to Release Records Forms for each client receiving services
- Maintain program files and/or individual client files reflecting services provided

PAYMENT TESTING

- Reviewed monthly RFPs submitted by the YMCA for mathematical accuracy.
- Determined whether documents submitted with the RFP support that services were provided for each day reported as a unit of service.

2011/2012 South Branch Program Agreement
Scope: 12 months - October 2011 through September 2012
Maximum Annual Funding $32,750 - 260 units of service; $125.97 per unit

Findings:
The YMCA was paid $28,973.10 and reported 230 units of service for the contract year. One billed program day was deemed ineligible. November 24, 2011, Thanksgiving Day, was claimed as a day of program operation with 42 clients served; however, the YMCA and schools were closed.

Reporting this ineligible program day resulted in an overpayment to the YMCA of $125.97.

2012/2013 South Branch Program Agreement
Scope: 6 months October 2012 through March 2013
Maximum Annual Funding $32,750 - 260 units of service; $125.97 per unit

Findings:
The YMCA was paid $15,620.28 and reported 124 units of service for the six month period October 2012 through March 2013. One billed program day was deemed ineligible as the Monthly Unit Tracking Form reported that no clients had been served on that day.

Reporting this ineligible program day resulted in an overpayment to the YMCA of $125.97.

It was also noted that for the month of October 2012, all 17 days reported exactly 77 clients served for each day. This did not occur in any of the other months reviewed. It is highly unlikely that any program would have exactly the same number of participants each day of operation.
SOUTH BRANCH PROGRAM

DOCUMENTATION TESTING
Reviewed documentation provided to Internal Audit by the YMCA to support the units of service reported.

2011/2012 South Branch Agreement
Scope: 12 months October 2011 through September 2012

Findings:
The YMCA’s maintenance of program documentation for the South Branch Program was inconsistent and incomplete. They were unable to provide a complete list of programs offered through the South Branch Program for 2011/2012. Based on a review of various flyers and rosters provided, we were able to identify 28 sports programs held during the contract year with 307 participants.

LIST OF CLIENT NAMES – The YMCA did not maintain a complete list of client names and addresses of clients served through the South Branch Program. Program rosters were found for 14 of the 28 sports programs identified, and only one of them included addresses. No program registration forms were found for any programs offered during 2011/2012.

ACKNOWLEDGEMENT & CONSENT FORMS - The YMCA did not obtain Acknowledgement and Consent to Release Records forms for any of the program participants identified.

SERVICES PROVIDED – Of the 28 programs identified, only 2 were supported with participant attendance information.

Softball - The YMCA provided a roster for the softball program held 1/18/12 through 3/07/12. Attendance for this program was documented for 23 days, but only 6 of those days fell within the program dates provided. Attendance for these days ranged from 6 to 10 participants; however, the number of clients reported on the Monthly Unit Tracking Forms for those dates ranged from 52 to 77. It is possible that other sports programs were held on the same dates, but no other attendance information was provided; therefore, the total number of clients served could not be verified. In addition, on 2 of those 6 days, documentation indicates the program was held at Lee Middle School, not at Harllee Middle School, as required in the agreement. In total, only 4 days of program operation for the softball program were supported.

Football – The YMCA provided a roster for the tackle football program held 7/21/12 through 11/10/12. Attendance counts were provided for August and September 2012 program dates and agreed to the numbers reported on the Monthly Unit Tracking Forms for those dates. There was also a roster provided for the same time period for the cheerleading program; however, it does not appear that any attendance information was recorded or reported for those participants. In total, 40 days of program operation for the football program were supported.

Of the 230 program days (units of service) claimed for the 2011/2012 contract year, only 44 ($5,542.68) could be verified with supporting attendance documentation, resulting in a potential overpayment of $23,430.42.
SOUTH BRANCH PROGRAM

**2012/2013 South Branch Agreement**
Scope: 6 months - October 2012 through March 2013

**Findings:**
The YMCA was unable to provide a list of programs offered through the South Branch Program for 2012/2013. Based on a review of rosters provided, Internal Audit was able to identify 3 sports programs (basketball, football, cheerleading) held during the six months under review with 168 participants. A soccer program also may have been held during this time period, as registration forms were provided which were dated during the contract period (January 2013); however, we were unable to confirm the program dates.

**LIST OF CLIENT NAMES** – *The YMCA did not maintain a complete list of client names and addresses of clients served through the South Branch Program.* Program rosters were provided for the football (79 participants) and cheerleading (16 participants) programs; however these did not include addresses.

Program rosters were provided for a basketball program held 12/1/12 through 2/23/13, but only included 3 names. Registration forms were provided for 72 participants, including the 3 listed on the rosters. Internal Audit reviewed the registration forms and found:

- 12 registration forms did not identify they were for the basketball program.
- 6 registration forms were not dated within the time range of the basketball program.
- 6 registration forms did not include addresses.

Program registration forms were also provided for 19 participants of a soccer program. Internal Audit reviewed the soccer registration forms and found that 6 were not dated. No documentation was found to confirm whether this program was held during the audit testing period.

**ACKNOWLEDGEMENT & CONSENT FORMS** - *The YMCA did not obtain Acknowledgement and Consent to Release Records forms for any of the participants of the football or cheerleading programs.*

The YMCA provided Consent Forms for 47 basketball program participants. 3 of the consent forms were not dated, and 3 were dated on or after the last day of the program (2/23/13).

The YMCA provided Consent Forms for all 19 soccer program participants. 3 of the consent forms were not dated.
SOUTH BRANCH PROGRAM

SERVICES PROVIDED – The YMCA provided very limited documentation as support for the South Branch Program for the 2012/2013 contract term. Sign-in sheets were provided for only 27 of the 124 days reported during the audit testing period. No attendance information was provided for October (18 days), November (23 days), or December (16 days).

January 2013
- Sign-in sheets were provided for 6 of the 25 days billed, beginning 1/22/13.
- Attendance counts did not agree to the numbers reported for 2 of the 6 days.
- Only 1 sign-in sheet identified the program (basketball), but not the location.

February 2013
- 21 days were billed for the month. Sign-in sheets were provided for 13 days; however, only 9 of the 13 sign-in sheets were for days actually billed.
- Attendance counts did not agree to the numbers reported for 7 of the 9 days.
- None of the sign-in sheets identified the program or the location.
- 7 of the 13 sign-in sheets provided appear to have been altered/falsified and submitted multiple times as support for different program agreements.
  o 4 of these 7 sign-in sheets (2/12, 2/13, 2/20, 2/26) did not support any of the days billed, as none of the dates were claimed as program operation days. These same 4 sign-in sheets were also provided as support for the Y-Dash Program November 2013 pay request. Both sets of documents were exact duplicates with the dates changed.
  o 3 of these 7 sign-in sheets (2/14, 2/18, and 2/23) which were reported and billed as program operation days were also provided as support for the Y-Dash Program November 2013 pay request. Both sets of documents were exact duplicates with the dates changed.
(See 2013/2014 Y-Dash Program Documentation testing – page 14)

March 2013
- Sign-in sheets were provided for 12 of the 21 days billed.
- Attendance counts agreed to the number of students reported for the 12 days.
- None of the sign-in sheets identified the program or location.
- 8 of the 12 sign-in sheets provided appear to have been altered/falsified.
  o 3 of the sign-in sheets were duplicates and contained altered dates (3/12, 3/14, 3/28)
  o 5 of the sign-in sheets do not appear to have been “signed” by the individuals (3/8, 3/19, 3/20, 3/21, 3/22)

Of the 124 program days (units of service) claimed for the six months tested of the 2012/2013 contract year, only 10 ($1,259.70) could be verified with supporting attendance documentation, resulting in a potential overpayment of $14,360.58.
SOUTH BRANCH PROGRAM

PROGRAM MONITORING TESTING

Community Services Department contract managers are responsible for reviewing and approving all RFPs submitted, prior to any payments being processed. This includes reviewing any supporting documents submitted, including Monthly Unit Tracking Forms. Contract managers are also responsible for performing periodic site visits to agencies and program locations to conduct program observations and records reviews.

Documentation of monitoring performed by the Community Services Department, including documentation of any records reviews and/or site visits completed for the South Branch Program was reviewed and evaluated for the contract years tested.

2011/2012 South Branch Program Agreement

Findings:
A program observation was performed at Harllee Middle School by the contract manager on April 10, 2012. In that visit the contract manager requested to view attendance sheets for the day, but did not see any for the cheerleading program. The contract manager documented the results of the visit on a Documentation of Site Visit form and, despite the absence of attendance sheets, the agency was deemed “in compliance.” The Documentation of Site Visit form was reviewed and signed by the Children’s Services Human Services Manager with no additional follow-up.

A formal records review to determine whether the YMCA was maintaining the proper supporting documentation for the operation of the program was not completed by the contract manager for the contract year.

2012/2013 South Branch Program Agreement

Findings:
The contract manager performed a records review at Harllee Middle School on March 28, 2013. The Site Visit Checklist form indicates the contract manager used attendance sheets/sign in logs and client files to verify units of service. Documentation of the review included a list of 7 students served on January 12, 2013 whose age, residency, attendance (sign-in), and client files were verified. According to this report, all information was verified and the contract manager indicated that the program was in compliance; however, when attendance records and client files were requested by Internal Audit, the YMCA was unable to provide any client files for the South Branch Program, or any attendance records or sign-in sheets for January 12, 2013.
SCHOOL AGE CHILD CARE PROGRAM

Service Description: Agency shall provide School Age Child Care services for Manatee County youth enrolled in kindergarten through fifth grade who attend the YMCA’s contracted school sites and meet program eligibility criteria. Program shall consist of, but not be limited to, sports, drama, arts and crafts, homework help, computer lab, technology clubs, dance/cheer teams, games and sewing clubs.

- Clients shall be considered eligible if their economic circumstances are at or below the Florida Income Eligibility Guidelines for the Free and Reduced Lunch program.
- Program shall not bill the County for clients eligible to receive school readiness funding through the ELC. Program shall maintain files documenting and updating eligibility status for the ELC funding.

Unit of Service: One day of program operation provided per program location

Location: School days – Bayshore, Prine, Stewart Elementary Schools; Bradenton Branch YMCA for Moody Elementary. Non-school days (winter, spring, summer breaks) – Bradenton, Lakewood Ranch, Parrish YMCA Branches, and South Branch. (Parrish and South Branch for 2011/2012 year only)

Hours of Service: School days – 6:30 am until school begins; school dismissal until 6:00 pm. Camp Program – extended school vacation breaks/summer Monday through Friday 7:00 am – 6:00 pm.

Documentation Requirements:
- Maintain all records for documentation of eligibility
- Maintain a list of client names and addresses for those served through the agreement
- Require Acknowledgement and Consent to Release Records Forms for each client receiving services
- Maintain program files and/or individual client files reflecting services provided

PAYMENT TESTING
- Reviewed monthly RFPs submitted by the YMCA for mathematical accuracy.
- Determined whether documents submitted with the RFP support that at least one student was reported in attendance for each location and day reported as a unit of service.

2011/2012 School Age Child Care Program Agreement
Scope: 12 months - October 2011 through September 2012
Maximum Annual Funding $16,554 - 750 units of service; $22.08 per unit

Findings:
The YMCA was paid $16,554.00 and reported 788 units of service for the 2011/2012 contract year; 10 of these units were deemed ineligible.

- 8 units of service (4 days) were reported for school sites when there was no school for students. Non-school program days are only held at the YMCA branches; all 4 program days also reported units of service for the Bradenton Branch (non-school day site).
  - 4 units of service were claimed for in-service and record days; there was no school for students. Both sites reported students in attendance.
  - 2 units of service were claimed for November 11, 2011, Veterans’ Day; all schools were closed. One site reported students in attendance.
  - 2 units of service were claimed for November 23, 2011. This day was part of Thanksgiving break; all schools were closed. Both sites reported students in attendance.
- 2 units of service were claimed for days when no students were reported in attendance.

Reporting these ineligible days did not result in an overpayment to the YMCA. After deducting ineligible days, the total eligible units of service still exceeded the allowable maximum contracted amount for the contract year (750).
2012/2013 School Age Child Care Program Agreement

Scope: 6 months - October 2012 through March 2013
Maximum Annual Funding $16,554 - 750 units of service; $22.08 per unit

Findings:
The YMCA was paid $8,274.00 and reported 493 units of service for the six months October 2012 through March 2013; 192 of these units were deemed ineligible.

- 66 units of service were reported for school sites (Bayshore Elementary, Stewart Elementary, and/or YMCA Academy - Moody Elementary) when there was no school for students. Non-school program days are only held at the YMCA branches.
  - 12 units of service (4 days) were claimed for inservice and record days; there was no school for students. No students were reported in attendance at the school sites for the days.
  - 15 units of service (5 days) were claimed for November 19th through November 23rd, 2012. This was the Thanksgiving/Fall Break, including Thanksgiving Day; all schools were closed. No students were reported in attendance at the school sites for the days.
  - 21 units of service (7 days) were claimed for December 26th through December 28th, 2012 and January 1st through January 4th, 2013. This was part of the Christmas/Winter Break; all schools were closed. No students were reported in attendance at the school sites for the days.
  - 3 units of service were claimed for January 21, 2013. This was MLK Day; all schools were closed. No students were reported in attendance at the school sites for the day.
  - 2 units of service were claimed for February 18, 2013. This was Presidents’ Day; all schools were closed. No students were reported in attendance at the school sites for the day.
  - 10 units of service (5 days) were claimed for March 11th through March 15th, 2013. This was Spring Break; all schools were closed. No students were reported in attendance at the school sites for the days.
  - 3 units of service were claimed for March 29, 2013. This was Good Friday; all schools were closed. No students were reported in attendance at the school sites for the day.

- 26 units of service were claimed for additional days when no students were reported in attendance.

- 77 units of service were claimed for services at YMCA branches (non-school day sites) on school days, when units of service were also claimed for school sites. No students were reported in attendance at the non-school sites for these days.

- 23 units of service were claimed for services at the Parrish YMCA branch during October 2012. Parrish YMCA was not a contracted site for the 2012/2013 agreement. No students were reported in attendance for the days claimed at Parrish.

Reporting these ineligible units of service resulted in an overpayment to the YMCA of $1,627.92 as of March 31, 2013. After deducting the ineligible units, the total eligible units of service (301) supported funding of $6,646.08.
SCHOOL AGE CHILD CARE PROGRAM

DOCUMENTATION TESTING

Reviewed documentation provided to Internal Audit by the YMCA to support the units of service reported.

Scope: 2011/2012 12 months - October 2011 through September 2012

2012/2013 6 months - October 2012 through March 2013

Findings:
Although the School Age Child Care Program agreements are effective for fiscal years and run October 1st through September 30th, the program operates according to the school year, beginning and ending in August of each year. Because of the crossover of school years between contract years, documentation testing was modified to reflect the program dates as noted below.

ELIGIBILITY - Financial assistance applications and related supporting documentation was reviewed for all children listed on the monthly billing requests during the audit period October 2011 through March 2013.

School Year 2011/2012 - 30 out of 101 students were found to be income eligible for the program. The YMCA did not provide income eligibility documents for 63 students in the program, and 8 students were found not to be income eligible.

School Year 2012/2013 - 18 out of 32 students were found to be income eligible for the program. The YMCA did not provide income eligibility documents for 10 students in the program, and 4 students were found not to be income eligible.

ELC FUNDING - 4 students (2 during 2011/2012 school year, 2 during 2012/2013 school year) were eligible for ELC during the audit period tested, and therefore, not eligible for the School Age Child Care Program. In addition, the YMCA has not maintained files documenting and updating the status of client eligibility through ELC.

LIST OF CLIENT NAMES – Client names and addresses are documented on sign-in sheets and registration forms. These were reviewed during other documentation testing.

ACKNOWLEDGEMENT & CONSENT FORMS - The YMCA did not obtain signed Acknowledgement and Consent to Release Records forms for 35 of the 101 students tested for the 2011/2012 school year, and 3 of the 32 students tested for the 2012/2013 school year.

SERVICES PROVIDED - Sign-in sheets maintained for each of the program locations were reviewed and compared to the student attendance counts reported on the monthly tracking forms submitted with the RFPs.

The majority of attendance counts reported in the pay requests were only slightly different than the attendance supported with sign-in sheets; all program days reported for the six months testing during the 2012/2013 were supported with sign-in sheets. We did identify 26 billed program days (units of service) during the 2011/2012 agreement in which sign-in sheets did not exist to support attendance for the day, including 22 days for Prine Elementary, 3 days for Stewart Elementary, and 1 day for the Bradenton Branch YMCA.
SCHOOL AGE CHILD CARE PROGRAM

Using the attendance and eligibility documentation provided we further verified whether all units of service (program days) reported were supported with attendance records of eligible participants. The findings are detailed in the chart below:

<table>
<thead>
<tr>
<th>Program Location</th>
<th>FY 11/12 (Oct-Sept)</th>
<th>FY 12/13 (Oct-Mar)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Days Requested Per RFP</td>
<td>Days with Eligible Child &amp; Sign In</td>
</tr>
<tr>
<td>Bayshore</td>
<td>183</td>
<td>45</td>
</tr>
<tr>
<td>Prine</td>
<td>155</td>
<td>31</td>
</tr>
<tr>
<td>Stewart</td>
<td>164</td>
<td>0</td>
</tr>
<tr>
<td>YMCA Academy</td>
<td>203</td>
<td>187</td>
</tr>
<tr>
<td>Brad Br Camp</td>
<td>48</td>
<td>48</td>
</tr>
<tr>
<td>LWR Camp</td>
<td>35</td>
<td>35</td>
</tr>
<tr>
<td>Parrish Day Off</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>788</strong></td>
<td><strong>346</strong></td>
</tr>
</tbody>
</table>

The YMCA was paid $16,554.00 and claimed the maximum 750 units of service (788 reported) for the 2011/2012 contract year; however, only 346 ($7,639.68) could be supported with attendance documentation of eligible participants, resulting in a potential overpayment of $8,914.32.

The YMCA was paid $8,274.00 and claimed the maximum 375 units of service claimed (493 reported) for the six months reviewed of the 2012/2013 contract year; however, only 281 ($6,204.48) could be supported with attendance documentation of eligible participants, resulting in a potential overpayment of $2,069.52.

PROGRAM MONITORING TESTING

Community Services Department contract managers are responsible for reviewing and approving all RFPs submitted, prior to any payments being processed. This includes reviewing any supporting documents submitted, including Monthly Unit Tracking Forms. Contract managers are also responsible for performing periodic site visits to agencies and program locations to conduct program observations and records reviews.

Documentation of monitoring performed by the Community Services Department, including documentation of any records reviews and/or site visits completed for the School Age Child Care Program was reviewed and evaluated for the contract years tested.
SCHOOL AGE CHILD CARE PROGRAM

2011/2012 School Age Child Care Program Agreement

Findings:
A program observation was performed at one program site, Bayshore Elementary School, by the contract manager during the 2011/2012 contract year. The Documentation of Site Visit form was signed on March 6, 2012 and indicated the agency was in compliance.

A formal records review to determine whether the YMCA was maintaining the proper supporting documentation for the operation of the program was not completed by the contract manager during the 2011/2012 contract year.

2012/2013 School Age Child Care Program Agreement

Findings:
A program observation was performed at one program site, YMCA Branch Moody Elementary School, by the contract manager on March 27, 2013. The Site Visit Checklist form indicated the agency was in compliance.

A formal records review to determine whether the YMCA was maintaining the proper supporting documentation for the operation of the program was not completed by the contract manager for the six month period reviewed.
MIDDLE SCHOOL PROGRAM

Service Description: Agency shall provide activities for before and/or after school services, at middle school locations to Manatee County youth in grades six through eight. Program shall consist of, but not be limited to sports, drama, arts and crafts, homework help, computer lab, technology clubs, dance/cheer teams, games and sewing clubs.

Unit of Service: One day of program operation provided per program location

Location: Manatee County Middle Schools: Braden River, Buffalo Creek, Haile, Johnson, Lincoln, King, Lee, and Nolan

Hours of Service: Monday through Friday in accordance with the Manatee County School calendar. 7:00 am until school begins, and dismissal until 6:00 pm.

Documentation Requirements:
- Maintain a list of client names and addresses for those served through the agreement
- Require Acknowledgement and Consent to Release Records Forms for each client receiving services
- Maintain program files and/or individual client files reflecting services provided

PAYMENT TESTING

- Reviewed monthly RFPs submitted by the YMCA for mathematical accuracy.
- Determined whether documents submitted with the RFP support that at least one student was reported in attendance for each location and day reported as a unit of service.

2011/2012 Middle School Program Agreement
Scope: 12 months - October 2011 through September 2012
Maximum Annual Funding $185,822 – 1,200 units of service; $154.86 per unit

Findings:
The YMCA was paid $185,822.00 and reported 1,431 units of service (program days) for the contract year. There were no reportable findings.

2012/2013 Middle School Program Agreement
Scope: 6 months - October 2012 through March 2013
Maximum Annual Funding $185,822 – 1,200 units of service; $154.86 per unit

Findings:
The YMCA was paid $92,910.00 and reported 824 units of service for the six months October 2012 through March 2013; 20 of those units were deemed ineligible. Lincoln Middle School reported 20 days where no students were present; however, the days were counted as units of service for the month.

Reporting these 20 ineligible days (units of service) did not result in an overpayment to the YMCA. After deducting the ineligible days, the total eligible units of service still exceeded the allowable maximum contracted amount as of March 31, 2013 (600).
MIDDLE SCHOOL PROGRAM

DOCUMENTATION TESTING
 Reviewed documentation provided to Internal Audit by the YMCA to support the units of service reported.

2011/2012 Middle School Program Agreement
 Scope: 12 months - October 2011 through September 2012

Findings:
 LIST OF CLIENT NAMES - Client names and addresses are documented on sign-in sheets and registration forms. These were reviewed during other documentation testing.

ACKNOWLEDGEMENT & CONSENT FORMS –The YMCA did not obtain Acknowledgement and Consent to Release Records forms for 5 of the 80 participants tested.

SERVICES PROVIDED – Sign-in sheets for each of the 8 program sites were reviewed and compared to the student attendance counts reported on the monthly tracking forms submitted for payment.

Sign-in sheets did not exist for the following program days reported:
- Nolan Middle – 9 months October 2011 through June 2012. (151 days)
- Haile Middle – June 2012. (5 days)
- Lincoln Middle – 2 weeks in September 2012. (10 days)

For the sign-in sheets that were provided, two months (March 2012, September 2012) were reviewed and compared to the billings submitted. Only slight differences were found between the attendance reported in the YMCA billings and the attendance supported by the sign-in sheets. These differences were deemed to be immaterial, as documentation was sufficient to support that there were students in attendance at each of the locations for each of the days reported.

Reporting these unsupported days (units of service) in which sign in sheets did not exist did not result in an overpayment to the YMCA. After deducting the unsupported days, the total eligible units of service still exceeded the allowable maximum contracted amount for the year (1,200).

2012/2013 Middle School Program Agreement
 Scope: 6 months - October 2012 through March 2013

Findings:
 LIST OF CLIENT NAMES - Client names and addresses are documented on sign-in sheets and registration forms. These were reviewed during other documentation testing.

ACKNOWLEDGEMENT & CONSENT FORMS –The YMCA did not obtain Acknowledgement and Consent to Release Records forms for 4 of the 37 participants tested.
SERVICES PROVIDED – Sign-in sheets for each of the 8 program sites were reviewed and compared to the student attendance counts reported on the monthly tracking forms submitted for payment.

Sign-in sheets did not exist for the following program days reported:
- Haile Middle – January 2013, March 2013. (31 days)
- Braden River Middle – 2 weeks in March 2013. (10 days)
- Lincoln Middle – 1 week in October 2012, 1 week in January 2013. (10 days)

For the sign-in sheets that were provided, one month (March 2013) was reviewed and compared to the billings submitted. Only slight differences were found between the attendance reported in the YMCA billings and the attendance supported by the sign-in sheets. These differences were deemed to be immaterial, as documentation was sufficient to support that there were students in attendance at each of the locations for each of the days reported.

Reporting these unsupported days (units of service) in which sign in sheets did not exist did not result in an overpayment to the YMCA. After deducting the unsupported days, the total eligible units of service (773) still exceeded the allowable maximum contracted amount as of March 31, 2013 (600).

PROGRAM MONITORING TESTING

Community Services Department contract managers are responsible for reviewing and approving all RFPs submitted, prior to any payments being processed. This includes reviewing any supporting documents submitted, including Monthly Unit Tracking Forms. Contract managers are also responsible for performing periodic site visits to agencies and program locations to conduct program observations and records reviews.

Documentation of monitoring performed by the Community Services Department, including documentation of any records reviews and/or site visits completed for the Middle School Program was reviewed and evaluated for the contract years tested.

2011/2012 Middle School Program Agreement

Findings:
Two site visits were conducted by the contract manager during the 2011/2012 contract year. A program observation was performed at the Braden River Middle School site in March 2012 and at the Johnson Middle School site in August 2012. Both sites were deemed to be “in compliance.”

A formal records review to determine whether the YMCA was maintaining the proper supporting documentation for the operation of the program was not completed by the contract manager during the 2011/2012 contract year.
MIDDLE SCHOOL PROGRAM

2012/2013 Middle School Program Agreement

Findings:
A records review was performed at King Middle School by the contract manager on March 28, 2013. The Site Visit Checklist form indicates the contract manager used attendance sheets/sign in logs and client files to verify units of service and found they were billed appropriately. Five students served on February 6, 2013 were selected and their ages, zip codes residency, attendance (sign-in), and client files were verified. According to the report, a client application could not be located for 1 of the 5 students, and the address provided for another student was a PO Box and therefore, residency could not be verified. The contract manager documented the results of the visit on a Site Visit Checklist form and, despite the deficiencies identified, the agency was deemed to be in compliance. The Site Visit Checklist form was reviewed and signed by the Children’s Services Human Services Manager with no additional follow-up.
SUMMER PROGRAM

Service Description: Agency shall provide summer recreational, educational, and social services for Manatee County youth ages 5 through 16. Program shall provide a variety of activities including, but not limited to, swimming, sports problem solving techniques, social etiquette, community volunteer opportunities, games, arts and crafts. Field trips shall be offered to clients.

Unit of Service: One day of program operation provided per program location

Location: Daughtrey Elementary, Johnson Middle, Lincoln Middle, Williams Elementary (Parrish Camp), and Bradenton Branch YMCA (2013 only)

Hours of Service: Monday through Friday 7:00 am until 6:00 pm

Documentation Requirements:
- Maintain daily attendance sheets to include names and dates for all portions of the Program
- Maintain a list of client names and addresses for those served through the agreement
- Require Acknowledgement and Consent to Release Records Forms for each client receiving services
- Maintain program files and/or individual client files reflecting services provided

PAYMENT TESTING

- Reviewed monthly RFPs submitted by the YMCA for mathematical accuracy.
- Determined whether documents submitted with the RFP support that at least one student was reported in attendance for each location and day reported as a unit of service.

2012 Summer Program Agreement
- Scope: 3 months - June 2012 through August 2012
- Maximum Annual Funding $80,448 – 166 units of service; $484.63 per unit

Findings:
The YMCA was paid $67,848.20 and reported 140 units of service (program days) for the period June 2012 through August 2012. There were no reportable findings.

2013 Summer Program Agreement
- Scope: 3 months - June 2013 through August 2013
- Maximum Annual Funding $80,448 - 220 units of service; $365.68 per unit

Findings:
The YMCA was paid $64,725.36 and reported 177 units of service (program days) for the period June 2013 through August 2013. One billed program day was deemed ineligible as the Monthly Unit Tracking Form reported that no clients had been served on that day.

Reporting this ineligible unit of service resulted in an overpayment to the YMCA of $365.68.
SUMMER PROGRAM

DOCUMENTATION TESTING
Reviewed documentation provided to Internal Audit by the YMCA to support the units of service reported.

2012 Summer Program Agreement
Scope: 3 months – June 2012 through August 2012

Findings:
LIST OF CLIENT NAMES - Client names and addresses are documented on sign-in sheets and registration forms. These were reviewed during other documentation testing.

ACKNOWLEDGEMENT & CONSENT FORMS –The YMCA did not obtain Acknowledgement and Consent to Release Records forms for 3 of the 40 participants tested.

SERVICES PROVIDED – Sign-in sheets for each of the 4 program sites were reviewed and compared to the student attendance counts reported on the monthly tracking forms submitted for payment.

Sign-in sheets did not exist for the following days reported during the 2012 contract year:
- Daughtrey Elementary – July, August (15 days)
- Johnson Middle –1 week in July/August (5 days)
- Lincoln Middle – 2 weeks in July, 1 week in July/August (15 days)

For the sign-in sheets that were provided, only slight differences were found between the attendance reported in the YMCA billings and the attendance supported by the sign-in sheets. These differences were deemed to be immaterial, as documentation was sufficient to support that there were students in attendance at the locations for the days of service reported.

Reporting these unsupported units of service in which sign-in sheets did not exist resulted in a potential overpayment to the YMCA of $16,962.05 for the 2012 agreement.

2013 Summer Program Agreement
Scope: 3 months – June 2013 through August 2013

Findings:
LIST OF CLIENT NAMES - Client names and addresses are documented on sign-in sheets and registration forms. These were reviewed during other documentation testing.

ACKNOWLEDGEMENT & CONSENT FORMS –The YMCA did not obtain signed Acknowledgement and Consent to Release Records forms for 4 of the 50 participants tested.
SUMMER PROGRAM

SERVICES PROVIDED – Sign-in sheets for each of the 5 program sites were reviewed and compared to the attendance counts reported on the monthly tracking forms submitted.

Sign-in sheets did not exist to support 8 days (June/July) for the Lincoln Middle School program site.

For the sign-in sheets that were provided, only slight differences were found between the attendance reported in the YMCA billings and the attendance supported by the sign-in sheets. These differences were deemed to be immaterial, as documentation was sufficient to support that there were students in attendance at the locations for the days of service reported.

*Reporting these unsupported units of service in which sign-in sheets did not exist and the ineligible program day identified in payment testing resulted in an overpayment to the YMCA of $3,291.12 for the 2013 agreement.*

PROGRAM MONITORING TESTING

Community Services Department contract managers are responsible for reviewing and approving all RFPs submitted, prior to any payments being processed. This includes reviewing any supporting documents submitted, including Monthly Unit Tracking Forms. Contract managers are also responsible for performing periodic site visits to agencies and program locations to conduct program observations and records reviews.

Documentation of monitoring performed by the Community Services Department, including documentation of any records reviews and/or site visits completed for the Summer Program was reviewed and evaluated for the contract years tested.

2012 Summer Program Agreement

**Findings:**
A program observation was performed by the contract manager at Williams Elementary School (Parrish) during the 2012 contract period.

*A formal records review to determine whether the YMCA was maintaining the proper supporting documentation for the operation of the program was not completed by the contract manager during the 2012 contract year.*

2013 Summer Program Agreement

**Findings:**
Program observations were performed at Lincoln and Johnson Middle Schools by the contract manager during the 2013 contract period.

*A formal records review to determine whether the YMCA was maintaining the proper supporting documentation for the operation of the program was not completed by the contract manager during the 2013 contract year.*
OTHER OBSERVATIONS

Conflict of Interest

During the investigation, the Community Services Department Director, Brenda Rogers, contacted the Internal Audit Department to report that she had recently been made aware that a distant relative of hers, Rhiannon Blaney, was employed with the YMCA. Mrs. Rogers stated that she was not aware of Ms. Blaney’s position with the YMCA during any prior time in which she has worked on Children’s Services contract matters.

Rhiannon Blaney is currently the YMCA’s Y-Dash Program Director, and based on our review of documentation and interviews with YMCA staff, she is directly involved with the County funded programs and agreements. Since the 2012/2013 contract year, Ms. Blaney’s responsibilities have included reviewing, compiling, and maintaining supporting documentation for the County funded YMCA programs; preparing and submitting pay requests to the County; preparing and submitting Children’s Services program funding applications; and working with Community Services Department staff responsible for managing and monitoring the agreements. In addition, it appears from our investigation, including interviews with Ms. Blaney, that she was involved, either directly or indirectly, with the falsified records and information provided to Manatee County.

While the Community Services Department is responsible for managing and monitoring all Children’s Services Tax funded program agreements, including those with the YMCA, Brenda Rogers, as Director of the Department, is not directly involved in those day-to-day activities. Our investigation found nothing to support that her relationship with Ms. Blaney impaired the County’s independence or objectivity in its contractual relationship with the Manatee YMCA, and there has been no assertion of any wrongdoing on the part of Mrs. Rogers. In addition, upon discovering the relationship and potential conflict, Mrs. Rogers immediately notified County Administration and recused herself from any involvement with the management of the YMCA contracts, as noted in a memorandum dated March 7, 2014. However, it appears that this potential conflict was not identified timely, as Ms. Blaney had been directly involved with the YMCA agreements since 2012.

Florida Statutes § 112.313(3) and (7) (Exhibit D) prohibit a public official or employee from doing business with a private entity wherein that entity employs the spouse, parent, or child of the employee, and from having any employment or contractual relationships which could impair the full and faithful performance of public duties. In addition, the County Administrator has instituted an enhanced ethics disclosure rule for senior level administrators (Exhibit E) which requires disclosure of “any business or financial relationship which may create the impression of conflict of interest or opportunity for abuse of authority,” and also requires written disclosure to the County Administrator of these business or financial relationships. We commend this policy and recommend that it be further enhanced to include disclosure of all family relationships which could potentially create conflicts, or the appearance of conflicts, ensuring that the County’s senior leaders think closely about any relationships they have which could affect their performance of County business.

Potential Violations of Florida Statutes

In addition to the ethical concerns and contract compliance violations identified in this report, the Internal Audit Department examined the potential for violations of Florida Statutes by County employees or agents.
Florida Statutes § 837.06 - False official statements (Exhibit D)

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor or of the second degree...

To the extent that YMCA staff or officials attested in writing to County staff that information provided in contract billings (RFPs) was true and accurate, and those billings were supported by false information and/or false records, it appears that this statute may apply.

Florida Statutes § 838.022 - Official misconduct (Exhibit D)

It is unlawful for a public servant, with corrupt intent to obtain a benefit for any person...to: Falsify, or cause another person to falsify, any official record or official document [or to]...cause another person to perform such an act. Violation of this statute is a felony of the third degree.

During interviews, YMCA staff stated that they had been advised by Community Services staff that in order to maximize billings for the Gang Program agreement, the YMCA could report certain non-billable services (prevention services) as billable services (educating youth), as long as the Outreach Coordinator had met with a student in school, regardless of whether the service provided was actually billable, as defined in the agreement. YMCA staff further stated that they were advised to amend previously submitted payment requests for the current contract year (2013/2014), and resubmit them to the County. Community Services staff has refuted these statements, and we found no evidence to support these claims. As of the completion of test work (April 2014), the YMCA had not resubmitted any payment requests to the County. However, to the extent that it can be confirmed that a County employee provided this guidance, causing agency staff to create false billing records, and to the extent the agency benefitted from this act, it appears that this statute may apply.

Florida Statutes § 839.13 - Falsifying records (Exhibit D)

If any...agent of or contractor with a public agency...shall fraudulently alter...or falsify any...documents...whatever of or belonging to any public office within this state; or if any person shall cause or procure any of the offenses aforesaid to be committed, or be in anywise concerned therein, the person so offending shall be guilty of a misdemeanor of the first degree...

Both Florida Statutes § 119.0701 (Exhibit D) and the County’s funding agreements maintain that all records associated with a non-profit’s administration of a County funded grant contract, including billing and program records, are public records. To the extent that the YMCA was acting as an agent of the County and contracting with the County to provide public services to the County’s at-risk youth, and to the extent that records related to the contract were falsified, it would appear this statute may apply.

Florida Statutes § 812.014 – Theft (Exhibit D)

(1) A person commits theft if he or she knowingly obtains or uses... the property of another with intent to... appropriate the property to his or her own use or to the use of any person not entitled to the use of the property.

(2) If the property stolen is valued at $100,000 or more... the offender commits grand theft in the first degree, punishable as a felony in the first degree....if the property stolen is valued at $20,000 or more, but less than $100,000... the offender commits grand theft in the second degree, punishable as a felony of the second degree...

(6) A person who individually, or in concert with one or more other persons, coordinates the activities of one or more persons in committing theft under this section where the stolen property has a value in excess of $3,000 commits a felony of the second degree...
In this investigation, we have concluded that payments obtained by the YMCA which were not properly supported exceeded $100,000. However, some of these payments were based upon falsified documentation, while other payments were simply not supported by any documentation. To the extent that public funds were obtained and used in the methods identified in this report, and the agency was not entitled to those funds, it appears that this statute may apply. Because only specific sampling periods were used for testing, additional test work would be required in order to accurately determine a final dollar amount which may fit the definition of “theft.” In addition, based on our review of documents, interviews with agency staff, and information provided in the anonymous complaints, it does not appear that the creation of the falsified records noted was the act of a single individual but included the actions of several individuals.

CONCLUSION/RECOMMENDATIONS

The information obtained during this investigation supports the allegations that the Manatee YMCA has created and submitted false information to Manatee County as support for funding received through Children’s Services program agreements.

We examined all twelve months of payments requested and paid for each of the County funded program agreements for the 2011/2012 contract year. During that year, the Manatee YMCA received $352,313.30 in Children’s Services Tax funding through these agreements. Based on our test work, we found that for $102,422.79 of that funding, the units of service reported by the YMCA were either inaccurate or could not be verified with supporting documentation.

We examined six months (October 2012 – March 2013) of payments requested and paid for four of the five County funded program agreements for the 2012/2013 contract year. The Summer Program was examined for the three month period June through August 2013. During this time, the Manatee YMCA received $234,641.64 in Children’s Services Tax funding through these agreements. Based on our test work, we found that for $72,833.22 of that funding, the units of service reported by the YMCA were either inaccurate or could not be verified with supporting documentation. In addition, falsified attendance documents were provided to support services of the South Branch Program. Additional testing will be required in order to determine an exact amount of any overpayment to the agency as there were still six months remaining on four of the agreements when the original test work was completed and therefore, the agency had not yet been paid the entire contracted amounts.

According to YMCA interviews, organizational changes occurred during 2012 and 2013 which resulted in a change to YMCA staff responsible for reporting to the County. In order to determine whether improvements had been made with the reporting and maintenance of supporting documentation, additional months were selected and tested for the two County funded program agreements for the current 2013/2014 contract year. The YMCA received $11,184.00 in Children’s Services Tax funding for two months tested (October and November 2013) of the Gang Prevention Program. None of the program days billed could be supported with any program documentation, and for nearly half of the days reported (19 of 42), no billable services had been provided. During November 2013, the YMCA was paid $27,254.00 for the Y-Dash Program. Documentation of program eligibility did not exist for the sample of participants tested, and falsified attendance documentation was provided to support the services billed for the Harllee Middle School program site. The amount of any potential overpayment cannot yet be determined as both contracts are currently still in effect and therefore, have not been paid in their entirety to the agency.
Information was also obtained which indicates that the monitoring of the YMCA agreements by Community Services Department staff was inadequate. Many errors were found in the numbers reported with the monthly payment requests which should have been identified by contract managers each time those requests were reviewed and approved for payment. For example, programs which take place in schools, including counseling, or before and after school care, cannot take place when those schools are closed, and requesting payment on those days should not only be refused, but should raise serious questions about the integrity of the information being reported. Instances were also identified where program records reviews were either not performed or showed deficiencies in required program documentation, yet the agency was deemed “in compliance” by the contract manager. The site visit documentation forms were also signed off by the Children’s Services Human Services Manager with no follow-up performed to correct the deficiencies identified.

These staff oversight failings are all the more egregious since the Internal Audit Department had previously raised concerns over these same issues of the lack of supporting documentation and the lack of effective grant monitoring, and had received assurances that the monitoring function would be improved. In this investigation, we again found evidence of a serious failure in the oversight duties required of staff. Children’s Services grant funds are required, by ordinance, to be used for “neglected, abused or at risk children” and the staff assigned to administer and monitor grant agreements are the front line method of ensuring that public purpose is achieved.

Based on the results of this investigation, the following recommendations are provided:

1. Manatee County administration should consider referring to the appropriate law enforcement agencies instances identified where individuals created, submitted, or caused to be created or submitted, falsified documents and/or information to Manatee County in support of payments made to the Manatee YMCA.
2. Manatee County should seek reimbursement or restitution from the Manatee YMCA for all payments made to the agency for programs in which incorrect numbers have been provided and/or no documentation exists to support the services reported.
3. Any future agreements for funding provided to the Manatee YMCA by Manatee County should not be administered, managed, and/or monitored by any individuals identified in this investigation, or identified by any other independent review conducted by or for the Manatee YMCA, who have engaged in the wrongful conduct revealed in this investigation.
4. Manatee County should take appropriate administrative action with Community Services Department staff and/or supervisors responsible for managing and monitoring the Manatee YMCA grant agreements reviewed to address the performance deficiencies and possible unlawful and or unethical conduct identified in this investigation. All contract managers should be counseled on, and if necessary, receive additional training on grant administration and monitoring procedures as well as public ethics laws to ensure the provisions of all contracts are adequately monitored and enforced, and unethical or unlawful conduct is avoided.
5. The Community Services Department should evaluate its staffing levels and the skill sets of persons performing grant administration and compliance duties to ensure that all payment requests received are thoroughly reviewed prior to approval for payment, and all contract terms and conditions are being complied with.
6. All future County funded programs should receive regular program monitoring and records reviews to ensure that the services provided and billed to the County are adequately supported with documentation and all requirements contained in the funding agreements are being met. If deficiencies are identified, those deficiencies should be re-visited, and if not corrected, consideration should be given to suspending the agency’s funding until they are corrected.

7. Careful attention should be given to the elements contained in each approved funding agreement. From the application process through final approval, all parties, including the non-profit agencies, CSAB members, and Community Services Department staff should be fully aware of all requirements contained in those agreements and be willing and able to comply with and enforce those contract provisions.

8. Procedures should be established to ensure that all parties involved with approving, managing, and monitoring County funded agreements, including County staff and supervisors, are proactive in identifying and documenting any potential conflicts of interest.

We appreciate the efforts and timeliness by the Community Services Department and YMCA in addressing the issues raised during this investigation and look forward to improved monitoring controls and accountability for all County funded programs. While significant deficiencies have been identified in the documentation and reporting of the YMCA’s County funded programs, it should be noted that we did not evaluate the content or quality of the services provided through these programs. The findings contained in this report are not intended to reflect upon the quality or value of any YMCA program services.

Lori Stephens, CPA, CFE
Director of Internal Audit

INVESTIGATIVE TEAM:

Bobbie Windham, CIA, CFE
Deputy Director of Internal Audit

Glen Riley, CPA
Senior Internal Auditor

Martye Gruhl
Senior Internal Auditor
Exhibit A

Allegation & Request
I don't know if you are the right person to report this to, but I am trying to make some information known about the Manatee YMCA programs. The Y gets several grants from the county to provide several programs. All of them are fraudulent. I worked at the Y with Mr. Dan Yonko who was in charge of providing numbers for people served. All of that information is untrue and made up. The truth is Mr. Yonko, who was fired a few months ago, simply made up numbers to justify the money, with the full knowledge of Mr. Allison, the CEO. If the county did any checking or verifying of information, you would quickly find it is, and has been just a sham. Jerry Parrish, the gang outreach person, does nothing all day but haul Allison's kids around, and gets $50,000 grant from the county to do it. What gang kids does he serve, they just provide you guys made up names. I have seen with my own two eyes the fraud that goes on there on a daily basis. They have a new crew in there now, doing the very same thing, giving the county fake information. Our tax money is being wasted on any program or programs they are running. Allison simply sends in fake information and gets the money, no questions asked. I hope you or somebody will atleast look into this. With the least bit of examination, this will be completely clear, it is a fraud on the taxpayers.

I am also sending this to The Bradenton Herald as I believe they need to be exposed. I understand this email will be public record, but enough of this is enough!

Sandra Humphries
From: brenda.rogers@mymanatee.org [mailto:brenda.rogers@mymanatee.org]
Sent: Thursday, March 28, 2013 1:29 PM
To: Lori Stephens
Subject: Request for review

Lori, I have received allegations of inappropriate use of funds and am requesting Internal Audit to investigate. Please advise as to the proper procedure for doing so. Thanks

Brenda G. Rogers, Director
Community Services Department
Manatee County Government
1112 Manatee Avenue West
Bradenton, Florida 34205

941-749-3030 #3489
Exhibit B

Other Allegations
Good morning Mr. Neuges

We are currently working with the Herald Tribune to bring to light the fraud being carried out by the Manatee YMCA and "pastor" Jerry Parrish. "pastor" Parrish is no more a pastor than you are, unless you want to spend $15.00 on the Internet to get you a certificate. The Herald recently exposed another phony not-for-profit in Sarasota, who had support from the Sarasota sheriff and state attorney. Do the due diligence on anything Mr. Sean Allison, CEO of the Manatee Y or "pastor" Jerry says. They have conspired with Dan Yonko to provide untrue, made up information for grants they have received already, and no one checks or follows up. Please, as county stewarts of our tax money, please do your jobs and look into this. "pastor" Parrish said when he first showed up in Manatee county, his name was David Parrish, we tried to verify information about him, and NOTHING checked out. Then he was David J. Parrish, now Jerry Parrish. He never filled out an application for his employment at the Y, or provided a resume. Then he would say he was on the staff of Rod Parsley Ministries, of course they have never heard of him. When he was asked at the CSAB meeting who ordained him, he did not even know what that meant. Should he be going into our schools, counseling children, when we do not even know who he is? Should the Y get $10,000 a month from the county for this phony? Please do not embarrass yourselves when this fraud is exposed. The Y is trying to be a non-profit and generate money from the county.

More will be coming out publically about this!

Manatee County needs to do a complete audit of all the grants done by Dan Yonko, who has since left Manatee County, because none of them are legit!

BE GOOD STEWARDS OF OUR TAX MONEY.
Discussion Summary
Telephone call to Internal Audit
04/29/13 – 8:45 am
Jim Humphries

- Mr. Humphries was a volunteer at the Manatee YMCA; his wife sent the email to the County alleging improprieties with Mr. Allison and Jerry Parrish
- In 2009, Jerry Parrish worked for Youth for Christ, but was losing his job; Jerry paid $15 and Allison helped him get his pastor license online
- Allison got Parrish hired as the gang person
- All names submitted to the County for payment are made up; they all sit around and ask for names from other; each year they get more brave
- Pay request submissions prepared by Allison and Yonko; used to be done at 59th Street YMCA, that’s where Mr. Humphries saw this; now moved offices to downtown
- Yonko left and went to another YMCA in North Carolina
- There was a meeting at the conference table in the administrative offices of the Y on 4/25/13. Jackie Roardin was heard saying “I’m not going to commit fraud.”
- Jerry Parrish works at the Y Carter School at the old 13th Avenue Community Center
- Jerry Parrish doesn’t do anything; he can’t read and write so he can’t keep case notes; they make up all the gang information

Lori Stephens
4/29/13
May 3, 2013

Lori Stephens, CPA
P.O. Box 25400
Bradenton, FL 34206

Dear Ms. Stephens,

Regarding the Manatee YMCA grants, my name is Katherine and I was a former assistant to Mr. Dan Yonko at the Manatee Y. Mr. Yonko had, as his primary responsibility, the preparation and administration of all Manatee County grants. Simply stated, the goal was to get the county to fund Pastor Parrish and to have Parrish do his work to get and enroll students for the Manatee Y Tech School. Mr. Allison got a car donated from the sheriff’s department for Mr. Parrish to drive and the Y pays for everything else. Mr. Parrish’s main responsibility, as far as I could see, was to transport Mr. Allison’s 6 children to various schools and after school functions. After that, Mr. Parrish spent a lot of his time working out at the Lakewood Y branch and getting kids to enroll into the charter school Manatee Y Tech School. Mr. Parrish and Mr. Yonko would provide monthly information to the county, but none of it was honest. This is the worst kept secret at the Y administration office. Not only did Mr. Allison insist that this was done, he would constantly misrepresent the number of students enrolled in the Manatee Y Tech school to Dr. Verdia Bradley at the Manatee County Schools, saying no one would ever know. This practice of misrepresenting figures, outcomes, and figures to the county I think started around 2009. During the fall of 2012, Mr. Allison and Mr. Yonko had some kind of falling out and Mr. Yonko abruptly left the Manatee County Y and the State of Florida. Mr. Allison named a lady named Jackie Riordan to take over the grant writing, renewals and reporting. After about 2 weeks of Mrs. Riordan being in that position, she got into a shucking match with Mr. Parrish in front of all of the employees, and Mrs. Riordan said “I am not going to lie for you, you had better get your figures and turn them into me, because I won’t lie for you anymore. Mrs. Jackie Riordan said when she asked site directors for sign in sheets and documentation for their programs, they did not even know what documentation she was talking about, because they had never filled any of it out before. Mrs. Riordan said to the 4 employees at the admin office, “I will not lie for Mr. Allison or Mr. Parrish, it is what it is!” Mr. Parrish also has an office in the admin office at 2520 Manatee Avenue West, Suite 210. There were a series of letters sent to the Manatee Y Board of Directors and the auditors at CPA & Associates about the things Mr. Allison, Mr. Yonko and Mr. Parrish have been doing, from Manatee Y members, but all fell on deaf ears. Many people know what I am telling you, but nothing has been done to stop it. The Manatee Y Bradenton Branch on 59th Street has lost so many members because of this bad behavior.

Recently there was a story in the Bradenton Herald about Jerry Parrish. A writer from the Bradenton Herald spent a day with him, I am including the article. Did he do anything that day but work at the Manatee Y Tech School? As a taxpayer, if all of the county grant programs are run like the Manatee Y does, no wonder we have the problems we have!

A few weeks ago, Mr. Parrish was telling some friends of mine from the Y, that Mr. Allison had a private meeting with Mrs. Jennifer Radebach, Chairwoman of Manatee County’s CSAB, and she was offered a position at the Manatee Y Tech school. She apparently now has a job offer on the table. We were disappointed to hear this and hope something is done before that happens. Clearly, the way they resolve opposition is to offer someone a job at the Y. But, they never stay very long. The accountant at the Y, Mrs Robertson, is not allowed to know information, she only sees the checks and posts them.

I certain hope this helps. Working people do not want to come forward if nothing is going to happen. Since 2009 nothing has happened.

Final Investigation Report - YMCA Agreements

Exhibit B3
Published April 1, 2013
By ELIZABETH JOHNSON — Bradenton Herald Staff

MANATEE -- The phone attached to Pastor Jerry's hip chimes with a generic ringtone just after 9 a.m. "I'll be there in a few minutes," he says after a brief moment. "Where do I need to pick you up?" Jerry Parrish, teen outreach coordinator at Manatee YMCA, leaves Daughtrey Elementary School where he dropped off clothes and other items for parents to sift through. He climbs into his SUV, turns the ignition and his Bible cassette begins to play. He drives to Pride Park, where a young guy is waiting on the sidewalk. "He overslept," the boy says. His friend was supposed to drive him to the Manatee Y Technological High School. "Well, let's go wake him up," Parrish replies. While the boy calls the school's office to say he's on his way, Parrish knocks on his friend's door. There's no answer. And the boy waiting in Parrish's vehicle will be counted absent if he doesn't arrive at school soon. "I go to school every day," the boy tells Parrish. "I hate missing school." Parrish talks to the boy about his temper that has gotten him into a few too many fights. "Put your fists in your pockets and start talking to Jesus more," he says. The boy talks about how he wants to get done at the Y School so he can return to his high school football team. "I want to play football at FSU," he says, pointing to his Seminoles jacket. "If I don't get into college, I'm going to the Air Force." Parrish drops him at the new educational facility opened by the YMCA in August. "He's not a gang member because we've stayed on him," Parrish remarks. "Before he would've been in Third Shift, no doubt. The more you're around that atmosphere, the more you have to fight." Parrish, of Mexican and American descent, has spent 24 years on the street helping at-risk youth through his ministry in his home state of Texas as well as California, Florida, New Mexico, Ohio and Oklahoma. In 2005, Parrish moved to Manatee County where he became involved with Youth for Christ and the YMCA. Parrish is one of several representatives from the YMCA, local law enforcement agencies, the Boys and Girls Club, Manatee Glens, Manatee Schools and other organizations who meet regularly as the Attorney General's Gang Prevention Task Force in Manatee County. The cell phone rings a few times on the way to Orange Ridge-Bullock Elementary School, where Parrish has been asked to meet with a young girl who has been missing class since her older brother was arrested for attempted murder. He prays with one woman whose son is getting out of jail and is in need of a job. Another woman calls, upset that she may lose custody of her grandson. He prays with her, too. He gets a call from a pastor friend who is scheduling mission work to be done in Pride Park. A man from Manatee County Children's Services calls him about enrolling a kid at the Y School. In between phone conversations, Parrish pulls up to a home where three men are hanging out front. He honks, calls them over, offers a business card and says if they need help getting jobs or personal necessities to give him a call. "I'm bringing a baby girl in this world and we need a lot of stuff," one man says, accepting the business card. As he drives away, Parrish explains the encouragement he gives people daily. "Poverty is not a sin," he says. "What I do is constantly build relationships and explain we can change the direction of their lives." My stepdad used to stand me in a chair and say, 'I love you, son. You're gonna change the world. You're gonna do something great.' And I believed it." Parrish carries on that tradition. "One kid told me he wanted to be a Kung Fu master," Parrish says, chuckling. "I'm a daddy to about a thousand kids." But Parrish can't do it alone. "We can surround families with people who care," he says. "A network is a beautiful thing." After stopping at Orange Ridge, Parrish meets up with a colleague. They exchange Play-Doh and other toys from the trunks of their vehicles. Then Parrish makes his lunch rounds, stopping at Southeast and Bayshore high schools. Parrish talks to the kids, giving them high-fives and joking around. He stands next to Coach Elliot Washington during a class change. "We have zero tolerance for gang activity," says Washington, who works in
PASTOR JERRY SURROUNDS TROUBLED KIDS WITH LOVE

discipline at the school. "We have to deal with it directly as soon as we have an issue. We call police, Pastor Jerry and we document it." Parrish returns to the Y School and sees one of the students on the sidewalk. He pulls over and asks why the boy isn't in class. He's done with his lessons for the day and has to get to work. Parrish tells him to hop in. On the ride, they share soccer stories. "I started playing soccer when I was 8," the boy says, before agreeing to help coach a YMCA team. Back at the Y School, Parrish offers a ride home for the boy he picked up earlier that morning. "Pastor Jerry, why'd you decide to be so helpful?" the boy asks. "Jesus," he answers. After dropping the boy off, Parrish pulls over at an abandoned house tagged with gang graffiti. "I just paint all over it. I don't care what color it is," he says, pouring brown paint into a tray he retrieved from the trunk. "It pops up everywhere. Somebody will tag it again. From my perspective, it's just part of the process. I've been doing it so long I just don't take it personally." Parrish loads the supplies back up and drives toward Harlee Middle School to check in with more kids. He sees a familiar face in the front office. "I got shot seven times last summer," the student says. "Pastor Jerry changed my life." The two chat about the boy's grades and Parrish reminds him to set his sights on college. "This right here is why I do it," Parrish says. "I've done countless funerals. That's the downfall of it all. Burying kids is terrible. But Parrish remains that positive influence in people's lives."I'm not perfect, just consistent," he explains. "If we weren't doing what we are doing, they'd be locked up. I know who gang members are and aren't. Everyone is at risk in this town. "Driving through the county, Parrish stops to talk with kids riding their bikes in the middle of the day. "These are great, great kids, but none of them are in school. It's an epidemic," he says. "But it's not the same town since the RICOs began. We were a community that didn't understand we have a gang problem. Now we're equipped." Since 2007, more than 50 gangs members have been sent to prison on Racketeer Influenced and Corrupt Organization charges in which entire gangs are prosecuted."My ultimate goal would be to have a gang-free city, but that's not realistic," Parrish says. "So we let everyone be aware this is their town and they can get involved and make a difference." At Sugg Middle School, Parrish meets with discipline liaison Homer Ordaz to discuss a student. "You've got to love these kids. They come from every spectrum and deal with so many issues," Ordaz says. They've had little issue with gang violence at school, but Ordaz sees the signs. "You can see the groups forming," he says. "We offer counseling to children in threat of becoming gang members. We have a wonderful school resource officer that helps get rid of the stigma these kids have from their families that cops are the bad guys. He opens himself up to the kids." Pastor Jerry has a rapport that gets the kids to trust him," Ordaz adds. "They don't view him as a threatening authority figure." Parrish stops by the YMCA offices that afternoon, dropping off documentation of the 100-plus miles he drove that day. "We identify the kids who are candidates of being in gangs or are in gangs," says Sean Allison, Manatee YMCA president and CEO. "We work at trying to intervene in these kids' lives. We take an interest in their families and their needs." With Parrish's success, the YMCA brought on Robert Bolt to do the same in Palmetto. "There are a lot of people who have apathy and don't want to be involved or don't recognize the problem exists," Bolt says. "The more people focused on doing something positive for the community, the better off everyone is." All kids share the same goals: to have success, a career, a family and nice house." Some think the gang is a shortcut to getting them, but they find out that's not the case," Allison says. "If you're in a gang, you'll end up in jail or dead. A lot of people don't understand how easy it is to make a difference in a person's life." After briefing the boss on his day, Parrish returns to his SUV and heads out to Lakewood Ranch. It's 3:30 p.m. and he's finally having lunch while meeting with a pastor and father struggling with his son's behavior. Parrish gives straightforward advice and support. As the
exchange ends, Parrish hands him a business card, stating his phone is always on. It’s somewhat of a rare situation for Parrish. This is a case where a child came from a supportive family, but got wrapped up with the wrong crowd. But this kid is lucky - his parents care. "There are so many kids, but no parents," Parrish said. "You have to take the community back block by block. You've got to be a counselor, pastor, father. It's just the Bible in action." After a nearly 12-hour day, Parrish goes home where he wears the hats of husband, father and grandfather to his own family. But his phone is always on for his thousand other kids

Read more here: http://www.bradenton.com/2013/04/01/4461921/bradentons-pastor-jerry-works.html#storylink=cpy
Manatee Y Tech School

Maria Edwards Comment:

This school has only "teachers" with temporary certificates, that's even if they have obtained them yet. During FTE week, the CEO of the YMCA directed the school's principal to use a single employee's name and state certifications on all classrooms in order to seek state funding, because none of the other "teachers" had their temporary certifications yet. I hope the state is successful in pursuing criminal fraud charges against the YMCA. There is no "blended" model because the "teachers" there, do not provide proficient data driven direct instruction. Students are free to take open-note assessments after on-line lessons and only have to get a 60% to pass and may attempt as many times as they please. These students are better off taking a GED preparation course and obtaining their GED's. The principal has no prior leadership experience nor his Ed Leadership certification. Teachers have no support from the "administrator" and major fights break out once a week. This is not a safe environment for teachers nor students. What a joke.

Maria Edwards
Ruskin, FL

Read more here: http://www.bradenton.com/2013/01/22/4361093/new-manatee-county-alternative.html#storylink=cpy
Jerry Parrish - Manatee YMCA

OK, the auditors are trying to identify the kids I have worked with. For years he has either not filled out any paper work, or Parrish, Sean Allison and Dan Yonko have just made up names. What to do now??

Lets act like small Bradenton is LA, Chicago or New York which has a terrible gang problems. Lets tell the auditors we have the information, but, they can not see it, because these gang members will kill somebody if we do. We really want to show you, but as Allison says "lives are at risk." Give me a break!

This tax funded program has been a tax sham for years. I need my job, so I can not come forward, until I find another one. Jim Purdy got fired from the Sarasota Y and is just trying to get to retirement. He will lie just like the rest of them to protect his $100,000.00 a year job.

The taxpayers deserve better.
February 10, 2014

Dear Mrs. Stephens,

About the YMCA Audit

There are a couple of interesting developments here at Lakewood Ranch YMCA. First, Mr. Purdy and some of his closest staff have been task with creation of a bunch of missing documents. The deadline was last Friday as we were told you guys were coming out today. There were some significant scheduling problems today as the Y has hired (shhhhh, no body is suppose to know) another accounting firm in Sarasota to do a fair audit, I guess of your audit and the bosses did not want your people running into the KB (?) people. Don't know the firms name, just called KB, an accounting firm from Sarasota. They are conducting an audit in the same room you guys were in with the same documents........

If we weren't employees, and wouldn't get fired immediately, the things we could tell you guys about the stuff that goes on here!
February 12, 2014

Dear Mrs. Stephens,

About the YMCA Audit

One piece of information that might help you is when Jerry Parrish spends money on the Y credit cards on his out reach program, our accountant Ms. Terry Bissell makes him fill out a purchase order and provide a receipt with the names of the kids he purchased things for. None of those names are the same as the documents submitted to the CSAB. Many of the made up names are on duplicate receipts with different dates. If asked she would be happy to tell you. For example, he turned in a large bill for diapers with a fake name on it. Just so happens, we found out his unwed daughter who lives with him just had a baby. This happens all the time. Some of the receipts will be for many tanks of gasoline on the same day. My point is, if you look at the documents with names submitted to the CSAB, and look at the receipts of the same day, they will have different names on them, cause Mr. Parrish sits outside Ms Bissell's office and she sees him just writing names on the receipts. Ms. Bissell and Reannan are both very honest people.

The new auditors from KB are now here at LWR everyday working with same documents you guys saw, with some newly created documents, and Mr. Purdy. No employee is now allowed to go into that room or even talk to the KB auditors for any reason. Incidentally, Mr. Allison and Mr. Parrish were here at LWR doing documents and back behind closed doors with the KB auditors.
February 18, 2014

Dear Mrs. Stephens,

About the YMCA Audit **UPDATE**

The KB auditors have started “their” audit in the same room you guys were in. They said they began with the most recent months of 2013 and working backwards and KB found major problems with the reporting of attendees of Kiron’s (site leader) documents, they were simply exact photo copies of signatures, with just the dates changed. Mr. Purdy called Mr. Allison. Employees were told Mr. Allison was on his way. When Mr. Allison arrived, he and Mr. Purdy got into an argument in the lobby and Mr. Purdy was told to “fix it now” no matter what it was. As Mr. Allison and Mr. Purdy were arguing, in front of the front desk person, Mr. Purdy suddenly grabbed his chest and said “call 911 I’m having a heart attack” and down he went, in his suit and tie, right on the floor. Lying on the floor screaming and crying. The ambulance was called and it came with all lights on and siren blaring. The EMS guys worked on Mr. Purdy for about 10 minutes. Mr. Purdy was taken to LWR Medical Center and admitted. As of our closing time last night, he was still in intensive care unit.

My next day off, time to look for another job, this is just getting way to crazy!!! I was told by another employee today that several Y board members had resigned and a lot of the other big time employees are planning on leaving too. I was told one big guy left for another Y in Missouri. WOW, what a day.
February 28, 2014

Dear Mrs. Stephens,

About the YMCA Audit **UPDATE**

We were told today, the KB auditors had to stop their audit because they found so many “material weaknesses” in most of the CSAB programs they looked at, already. They are only looking at 2014. They say they are unable to call it an audit now and are calling it “management assistance” or something like that. Heather, the K&B auditor at LWR, had a meeting where her frustration was pretty evident with us employees. Mr. Allison and his assistant “evil Jackie” are the only ones allowed to go in there now. The Y just hired “evil Jackie’s” son to work here. What a joke. Mr. Allison and Jackie are real real close. They whisper and laugh to each other all the time. Jackie is so dumb she made up a lot of audit documents, gave them to Heather, and they all had the same dates on them. She was trying to hide the made-up Kiron documents that Heather caught. Mr. Allison and Jackie told staff that the county was the devil trying to stop God’s work for the needy children. While he and Jackie were doing this, it took them away from their mission. All the employees think we know what their “mission” is…….and it is not needy children.

Mr. Purdy, we were told today had 2 strokes and will be having procedures at LWR medical center in the next few days and then sent home. The most distressing news to all the employees came today when we learned the CFO Julia Robertson at the admin office will be leaving the Y. What a sweet lady she is. She has been the CFO for I think the last 10 years or so. She is always willing to help you. My dad said he bet she could really tell some good stories of the things she has seen there.

I hope these updates have been helpful to you, or at least entertaining. I have 2 interviews on Saturday so these updates will stop when I leave or I quit.
March 3, 2014

Dear Mrs. Stephens,

About the YMCA Audit **UPDATE**

On last Wednesday, Mr. Allison, Mr. Purdy, Jerry Parrish and Jackie Riordan and Rhiannon Blaney met at LWR Y to “get their stories straight.” During the meeting, Jackie left the room crying saying “this is too much pressure; this is not how this job should be.” The meeting was for the rehearsal of their statements and who and when they are going to let you talk too. Mr. Allison advised the employees present what they were and were not allowed to say. He said no matter what the “devils” asks us, they are to say “Yes, we may have been wrong then, but, we have improved that now and we are helping disadvantaged children!”

Can’t wait to see how this all works out........
ARTICLE IX. CHILDREN'S SERVICES

Sec. 2-2-251. Short title.

This article shall be known and may be cited as the Manatee County Children's Services Ordinance.

(Ord. No. 91-42, § 1, 7-9-91)

Sec. 2-2-252. Scope and purpose.

The scope and purposes of this article are:

1. To implement the provisions of Manatee County Resolution R-90-169 and provide for the dedicated millage for children's services.
2. To establish the general terms and conditions under which Manatee County shall fund, develop and provide for the operation of programs which shall include the enhancement and expansion of existing programs as well as new and innovative programs for the prevention and treatment of Manatee County's neglected, abused, at-risk or economically disadvantaged children and provide essential and necessary programs to serve such children.
3. To establish the Manatee County Children's Services Advisory Board, to establish the terms and conditions of membership on the advisory board, to establish the scope of authority of the advisory board and other terms and conditions related thereto.
4. To provide a clear source of lawful authority for the grant of funds derived from a dedicated millage for the development and authorization of continuing programs for the prevention and treatment of Manatee County's neglected, abused, or at-risk children and to fund programs to serve economically disadvantaged children.

(Ord. No. 91-42, § 2, 7-9-91)

Sec. 2-2-253. Definitions.
The following words, when used herein, shall have the meaning indicated unless the context clearly indicates otherwise:

**Advisory board** shall mean the Manatee County Children's Services Advisory Board as established herein.

**Agency** shall mean any partnership, association, corporation or individual as well as any governmental body or unit.

**Children** shall refer to Manatee County's neglected, abused or at-risk children or economically disadvantaged children under the age of eighteen (18).

**Child advocate** shall mean a member of the general public with a demonstrated concern for the well being of children.

**Clerk** shall mean the clerk of the circuit court and clerk to the board of county commissioners of Manatee County.

**County** shall mean Manatee County acting by and through its board of county commissioners.

**Dedicated millage** shall mean the ad valorem property taxes as provided for in Resolution R-90-169 and section 2-2-255(1) of this article.

**Department** shall mean the community services department or such other department or division within county's jurisdiction, having cognizance over the furnishing of children's services and matters relating thereto.

**Director** shall mean the director of the department or his designee.

**Exclusive jurisdiction of the school board** shall mean matters pertaining to the obligations and duties of the school board pursuant to the Constitution and Laws of Florida and shall not apply to discretionary programs that may be implemented by the school board where such programs may be qualified for funding under this article and the school board held accountable to the county for the development of the program and the provision of services to children.

**Fiscal year** shall mean the county's fiscal year beginning on October 1 and ending on September 30 of each year.

**Juvenile** shall mean children as defined above.

**Supplant or replace** shall mean to take the place of.

Words of the masculine gender shall be deemed and construed to include correlative words of the feminine gender. Words importing the singular number shall include the plural number and vice-versa unless the context shall otherwise indicate. The word "person" shall include corporations, associations, natural persons and public bodies unless the context shall otherwise indicate. Reference to a person other than a natural person shall include its successors.

(Ord. No. 91-42, § 3, 7-9-91)

**Sec. 2-2-254. Millage dedicated.**
There is hereby dedicated to fund additional services and programs for abused, neglected, economically disadvantaged or at-risk children an amount equal to not less than one-twentieth (1/20) of a mill in 1991 which amount shall increase annually to one-third (1/3) of a mill in 1995 and thereafter, which shall be based upon the taxable value of all land in Manatee County.

The amount of revenue to be generated by the dedicated millage shall be reported to the advisory board by the director as soon as reasonably possible after the property appraiser certifies the tax roll and shall be accounted for by the clerk separate and apart from all other county funds.

The annual increase between 1991 and 1995 shall be based upon approximately equal incremental increases as finally determined by the county after considering the recommendations of the advisory board.

The dedicated millage shall not replace or supplant existing funding and may be expended only for funding additional programs and services for children, and in particular, early childhood intervention programs in accordance with the provisions of this article.

Any funds derived from the dedicated millage not used during any fiscal year and all interest earned on such funds shall be accounted for and used only for the purposes established in this article for the dedicated millage.

(Ord. No. 91-42, § 4, 7-9-91)

Sec. 2-2-255. Expenditures authorized.

It is the intent of this article that the funds generated by the dedicated millage shall be used to fund additional services and programs for abused, neglected, economically disadvantaged and at-risk children as provided in Resolution R-90-169, this article and as more specifically determined by subsequent proceedings of the county.

The dedicated millage may be expended for programs and services which may include but shall not be limited to the following purposes:

1. To provide and maintain in Manatee County such guidance, psychological, or psychiatric clinics for juveniles as the county determines are needed for the general welfare of Manatee County.
2. To provide for the care of dependent juveniles and to provide such other services for all juveniles as the county determines are needed for the general welfare of Manatee County.
3. To allocate and provide funds for agencies in Manatee County which are operated for the benefit of juveniles, provided they are not under the exclusive jurisdiction of the public school system.
4. To collect information and statistical data which will be helpful to the county in deciding the needs of juveniles and to develop techniques for monitoring the efficacy of funded programs and services including but not limited to the gathering of data, measuring outcomes, goal effectiveness, research.
5. To lease such real estate and lease or purchase such equipment and personal property as are needed to execute the foregoing programs and services.
6. To provide and maintain in Manatee County such programs and services directed toward developing, maintaining and restoring the integrity of the family where such programs and services are consistent with the scope and purpose of this article and Resolution R-90-169.
(7) To provide prenatal care programs where such programs will serve to reduce the problems of potentially at-risk children.

(8) To employ and pay, on a part-time or full-time basis, personnel needed to execute the foregoing programs and services.

(9) To provide for administrative expenses limited to a children's services coordinator, children's services coordinator clerical support staff and operating supplies, directly related to tasks necessary to fulfill the scope and purposes of this article, in an amount not to exceed ten (10) per cent of the annual dedicated millage for that fiscal year, to be determined at the time of budget adoption.

Such children's services may be provided in accordance with the provisions of this article and such rules, policies and procedures as may be established by resolution of the county, which may include but shall not be limited to programs providing for grants to not-for-profit agencies for the reimbursement of expenditures for operational and overhead expenses for the creation, development and implementation of programs, grants to not-for-profit agencies or children based upon funding all or a portion of the cost of services rendered, the purchase of services or, where children's services can most economically and efficiently be provided by county, through the establishment of county-run programs.

(Ord. No. 91-42, § 5, 7-9-91; Ord. No. 97-30, § 1, 2-18-97)

Sec. 2-2-256. Children's services advisory board.

(a) **Advisory board established.** There is hereby established the Manatee County Children's Services Advisory Board which shall be appointed by and serve at the pleasure of the county. To the extent possible the advisory board shall be comprised of:

(1) A physician, preferably a pediatrician;

(2) A licensed mental health professional;

(3) A member of the NAACP;

(4) Five (5) child advocates who are not affiliated with any agency receiving county funds;

(5) One criminal justice representative;

(6) One school board member;

(7) One representative from health and rehabilitative services;

(8) One representative from United Way of Manatee County; and

(9) Judge of the family law division.

(b) **Terms.**

(1) Except as provided herein all terms shall be for a period of three (3) years and continue until a successor has been appointed, which term shall be deemed to commence on October 1 of each respective year.

(2) To achieve staggered terms, the terms of three (3) members, including one child advocate, shall expire at the end of an initial two-year period; the terms of four (4) members, including one child advocate, shall expire at the end of an initial four-year period. The initial terms of the two (2) additional children's services advisory board members provided for under Ordinance 94-28 shall expire on July 9, 1996 and July 9, 1997.

(3) All members of the advisory board shall be residents of Manatee County meeting the qualifications of an elector, except that the judicial position may be filled by the family law judge serving in Manatee County without regard to residency.

(4) Members shall be eligible for reappointment for successive terms without limitation.
The county may remove any member who, without reasonable excuse, fails to attend three (3) consecutive meetings.

Members may be removed without cause by a majority plus one vote of the board of county commissioners when it is determined that it is necessary and in the best interest of the county and the efficient functioning of the advisory committee to remove such members. The advisory board may recommend removal of a member to the county based upon an affirmative vote of eight (8) members of the advisory board.

Any member who has been selected based upon serving in a representative capacity for an entity or agency who resigns or is no longer affiliated with such entity or agency shall provide notice to the board of county commissioners of a change in the member’s status. Taking into consideration the work of the advisory board and the activities and proceedings schedule by the advisory board, the county may ask such representative to continue until an orderly transition may be arranged and at such time as the county deems to be in the best interest of the advisory board or the county may declare the position vacant and fill the vacancy by appointment as soon as reasonably possible. Such appointment shall be for the unexpired term of the vacated office.

If any member of the advisory board is removed, dies or becomes disqualified, the position shall be deemed vacant and such vacancy shall be filled by appointment of the county. Any such appointment shall be for the unexpired term of the vacated position.

**Rules and procedures.**

1. The advisory board shall hold meetings as needed to fulfill its duties, but the advisory board shall hold at least four (4) meetings each year.
2. A majority of the active members of the advisory board shall constitute a quorum.
3. All meetings shall be open to the public.
4. Formal recommendations of the advisory board to the county commissioners shall be based upon the vote of not less than a majority of a quorum present and voting.
5. The advisory board shall have the authority to elect such officers, including a chairperson and a vice-chairperson, and promulgate such internal procedures and rules as may be necessary to conduct the business and affairs of the advisory board, which shall not be in conflict with the general law, this article or procedures and policies established by the board of county commissioners.
6. Every member of the advisory board shall be required to disclose any employment with or position as an officer or director of any entity applying for or receiving funds from the millage dedicated to children’s services.
7. Members of the advisory board will disclose, in the manner provided by F.S. § 112.3143, the affiliation of the member or the member’s spouse with any organization applying through the advisory board for funding, which shall be limited to any membership or affiliation within the last calendar year.
8. No member of the advisory board shall incur any expenditures chargeable to the county without the prior written approval of the director.

**Powers and duties.** The advisory board shall have the power and duty to make recommendations to the county regarding the expenditure of the dedicated millage, to consult with agencies dedicated to the welfare of children to the end that the overlapping of services will be prevented; and such other duties as may from time to time be assigned by ordinance or resolution of the board of county commissioners.
In order to accomplish those purposes, subject to policies and procedures established by the county, the children's services advisory board shall have in addition to the powers, duties and authority assigned elsewhere in this article, the authority to:

1. Make independent investigations and gather data pertaining to the needs of children and ways of meeting those needs including those services designed to preserve the unity and integrity of the family and parental relationships.

2. Consider and recommend innovative and creative programs required to effectuate the intent of the children's services referendum.

3. Make recommendations to the board of county commissioners with respect to modification of programs.

4. Develop and recommend monitoring and evaluation procedures and methods for providing accountability and guidelines to assure that the dedicated millage is appropriately used.

5. Make recommendations and investigations to assure that the dedicated millage is allocated wisely and used effectively.

6. Collect data pertaining to other sources of funding available for children's services.

7. Identify and make recommendations to the county to clarify and define services for children as contemplated by Resolution R-90-169.

(Ord. No. 91-42, § 6, 7-9-91; Ord. No. 94-28, § 1, 6-14-94; Ord. No. 99-30, § 1, 4-6-99)

Sec. 2-2-257. Needs assessment; establishment of funding priorities.

(a) The advisory board shall submit to the board of county commissioners by January 30 of each year an annual report which will be made available to the public and include a plan for children's services. For fiscal year 1991-92, the plan shall be submitted as soon as reasonably possible. The plan shall include a needs assessment indicating the advisory board's determination of the needs of children indicating the most serious problems affecting or with a high degree of potential for harm to individual children as well as Manatee County's most serious problems by apparent number of children affected. The plan will also identify the advisory board's preliminary determination of the nature and types of programs and services that should receive funding from the dedicated millage.

In developing the plan for children's services the advisory board shall solicit such reports, data and materials from local, state or national agencies, both public and private, in an effort to avoid duplication of work, expedite the work of the advisory board and confirm or rebut the findings of such agencies. The advisory board may conduct such hearings and provide for investigations including but not limited to surveys and interviews of experts, professionals, agencies and individuals, including children and parents, as may be necessary and practical to develop the plan for children's services.

The advisory board shall include in its investigations the collection of information and data pertinent to the problems of families in need of services and the methods to the procedures for implementing plans of services designed to preserve to the highest extent appropriate and feasible the integrity of the family unit including those procedures and strategies that distinguish the problems of truants, runaways and children beyond the control of their parents from programs and services designed to meet the needs of abandoned, abused and neglected children.

(Ord. No. 91-42, § 7, 7-9-91)
Sec. 2-2-258. Procedures for allocation of funds.

(a) **Announcement of plan.** As soon as reasonably possible after submission of the advisory board's report and plan for children's services, the county shall approve or modify the plan and announce the availability of funding for the upcoming fiscal year. The announcement will include a description of services and programs recommended for funding from the dedicated millage. The announcement will include information pertaining to funding applications, rules and procedures pertaining to the award of funds and applicable dates for submission of applications and all details pertinent thereto.

(b) **Funding request evaluation.** Evaluations of agencies submitting funding applications shall include, but not be limited to, site visits, interviews, and application review. Applications received will be assessed on the basis of specified criteria and will include, but not be limited to, the following items:

1. **Organization's capability.** The qualifications and experience of the applicant in providing quality human services and the agency's financial capability.
2. **Need for service.** Appropriate goals and objectives in response to the advertisement of funding availability.
3. **Soundness of methodology.** The goal and objectives, description of services with timeline and documented coordination with other service providers.
4. **Evaluation.** The program's process and outcome objectives, data collection system and evaluation design.
5. **Cost effectiveness.** The proportion of budget applied to direct services, funds from other sources, funds requested, current and projected long range efficiency.
6. **Children and families served.** The extent to which the application addresses services to meet identified needs of the target population.
7. **Neighborhood-based initiatives.** The extent and degree to which the application focuses on a local area or neighborhood.
8. **Response to a specified strategy.** The applicant's identification of and appropriate response to a specified primary strategy.
9. **Application.** The relative completeness, clarity and conciseness of the response to all required items in the funding announcement and application.
10. Applications shall address the level of service provided in 1990-91 by the agency or any other agency for the specific program or service. If the application is for the purpose of expanding or providing additional services, the sources and amount of funding provided in 1990-91 and subsequent years shall be identified. If the application is for the purpose of establishing new programs or services, detailed information pertaining to the manner in which such new programs or services may be distinguished shall be included.

(c) **Funding recommendation.** Recommendations for funding, once approved by the children's services advisory board, will be presented to the board of county commissioners by the chairman of the children's services advisory board or his/her designee. This report shall be written or verbal, as requested by the board of county commissioners, presented no later than September 30 of each year except that for fiscal year 1991-92, as soon as reasonably possible, which date or dates shall be established in the announcement provided for in subsection (a) above.

The recommendation will include a description of current children's services in Manatee County; an assessment of how current services are fulfilling the needs of the children in Manatee County; and an assessment of potential for improvement in meeting those needs. The recommendation shall also include a description of the services proposed for funding, including the estimated cost and funding requirements, and a description of the services already provided by the agency or any other agency for the specific program or service. The recommendation shall also include a description of the services provided by other agencies for the specific program or service, including the estimated cost and funding requirements, and a description of the services already provided by the agency or any other agency for the specific program or service. The recommendation shall also include a description of the services proposed for funding, including the estimated cost and funding requirements, and a description of the services already provided by the agency or any other agency for the specific program or service. The recommendation shall also include a description of the services provided by other agencies for the specific program or service, including the estimated cost and funding requirements, and a description of the services already provided by the agency or any other agency for the specific program or service.
County; the advisory board's analysis and conclusions with respect to compliance with the requirement that the dedicated millage be used to fund additional services and programs and not to replace or supplant existing funding; and a recommended budget and funding levels for children's services for the next fiscal year.

(d) **Program follow-up.** The children's services advisory board or its designee shall review and make recommendations pertaining to the funding application, and request for proposals, the funding agreements and the development of the monitoring and evaluation procedure which shall be prepared by the department.

The children's services advisory board shall be apprised of all reports as a result of monitoring programs implemented by the department pursuant to this article.

(Ord. No. 91-42, § 8, 7-9-91)

Sec. 2-2-259. Final recommendations and final determinations.

The commission shall, during the hearings and proceedings required for adoption of the county's annual budget, make final determinations with respect to the allocation of the dedicated millage. Any additional programs funded after adoption of the county's budget shall be approved only after notice and public hearing conducted in the manner required for the adoption of county's ordinances.

The specific allocation of funds authorized by inclusion in the county's official budget adopted prior to the commencement of each fiscal year or any subsequent amendment to the budget shall not establish a right, entitlement or benefit to any individual or agency. Disbursement of the dedicated millage shall be only in accordance with agreements, rules and procedures as may be adopted and otherwise authorized by the county.

If any portion of the dedicated millage is provided to an agency to reimburse the agency for all or a portion of the cost of providing a program or services then this article and any agreement with such agency shall provide that all financial, business and membership records pertaining to such agency, except such records which are confidential pursuant to the laws of Florida, shall be open and available to the county for audit and inspection and such agency may be required to provide audited financial statements pursuant to a grant or funding agreement with the county.

(Ord. No. 91-42, § 9, 7-9-91)

--- (14) ---

*Editor's note—Ord. No. 91-42, §§ 1—9, adopted July 9, 1991, did not specifically amend the Code; hence, its inclusion herein as Art. IX, §§ 2-2-251—2-2-259 was at the discretion of the editor.* (Back)
Exhibit D

Florida Statutes
The 2013 Florida Statutes

Title X
PUBLIC OFFICERS, EMPLOYEES, AND RECORDS

Chapter 112
PUBLIC OFFICERS AND EMPLOYEES: GENERAL PROVISIONS

112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.—

(1) DEFINITION.—As used in this section, unless the context otherwise requires, the term “public officer” includes any person elected or appointed to hold office in any agency, including any person serving on an advisory body.

(2) SOLICITATION OR ACCEPTANCE OF GIFTS.—No public officer, employee of an agency, local government attorney, or candidate for nomination or election shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, local government attorney, or candidate would be influenced thereby.

(3) DOING BUSINESS WITH ONE’S AGENCY.—No employee of an agency acting in his or her official capacity as a purchasing agent, or public officer acting in his or her official capacity, shall either directly or indirectly purchase, rent, or lease any realty, goods, or services for his or her own agency from any business entity of which the officer or employee or the officer’s or employee’s spouse or child is an officer, partner, director, or proprietor or in which such officer or employee or the officer’s or employee’s spouse or child, or any combination of them, has a material interest. Nor shall a public officer or employee, acting in a private capacity, rent, lease, or sell any realty, goods, or services to the officer’s or employee’s own agency, if he or she is a state officer or employee, or to any political subdivision or any agency thereof, if he or she is serving as an officer or employee of that political subdivision. The foregoing shall not apply to district offices maintained by legislators when such offices are located in the legislator’s place of business or when such offices are on property wholly or partially owned by the legislator. This subsection shall not affect or be construed to prohibit contracts entered into prior to:

(a) October 1, 1975.
(b) Qualification for elective office.
(c) Appointment to public office.
(d) Beginning public employment.

(4) UNAUTHORIZED COMPENSATION.—No public officer, employee of an agency, or local government attorney or his or her spouse or minor child shall, at any time, accept any compensation, payment, or thing of value when such public officer, employee, or local government attorney knows, or, with the exercise of reasonable care, should know, that it was given to influence a vote or other action in which the officer, employee, or local government attorney was expected to participate in his or her official capacity.
(5) SALARY AND EXPENSES.—No public officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a public officer, as provided by law. No local government attorney shall be prevented from considering any matter affecting his or her salary, expenses, or other compensation as the local government attorney, as provided by law.

(6) MISUSE OF PUBLIC POSITION.—No public officer, employee of an agency, or local government attorney shall corruptly use or attempt to use his or her official position or any property or resource which may be within his or her trust, or perform his or her official duties, to secure a special privilege, benefit, or exemption for himself, herself, or others. This section shall not be construed to conflict with s. \(104.31\).

(7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

1. When the agency referred to is that certain kind of special tax district created by general or special law and is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the agency has jurisdiction, or when the agency has been organized pursuant to chapter 298, then employment with, or entering into a contractual relationship with, such business entity by a public officer or employee of such agency shall not be prohibited by this subsection or be deemed a conflict per se. However, conduct by such officer or employee that is prohibited by, or otherwise frustrates the intent of, this section shall be deemed a conflict of interest in violation of the standards of conduct set forth by this section.

2. When the agency referred to is a legislative body and the regulatory power over the business entity resides in another agency, or when the regulatory power which the legislative body exercises over the business entity or agency is strictly through the enactment of laws or ordinances, then employment or a contractual relationship with such business entity by a public officer or employee of a legislative body shall not be prohibited by this subsection or be deemed a conflict.

(b) This subsection shall not prohibit a public officer or employee from practicing in a particular profession or occupation when such practice by persons holding such public office or employment is required or permitted by law or ordinance.

(8) DISCLOSURE OR USE OF CERTAIN INFORMATION.—A current or former public officer, employee of an agency, or local government attorney may not disclose or use information not available to members of the general public and gained by reason of his or her official position, except for information relating exclusively to governmental practices, for his or her personal gain or benefit or for the personal gain or benefit of any other person or business entity.

(9) POSTEMPLOYMENT RESTRICTIONS; STANDARDS OF CONDUCT FOR LEGISLATORS AND LEGISLATIVE EMPLOYEES.—

(a)1. It is the intent of the Legislature to implement by statute the provisions of s. 8(e), Art. II of the State Constitution relating to legislators, statewide elected officers, appointed state officers, and designated public employees.

2. As used in this paragraph:

a. “Employee” means:

(I) Any person employed in the executive or legislative branch of government holding a position in
the Senior Management Service as defined in s. 110.402 or any person holding a position in the Selected Exempt Service as defined in s. 110.602 or any person having authority over policy or procurement employed by the Department of the Lottery.

(II) The Auditor General, the director of the Office of Program Policy Analysis and Government Accountability, the Sergeant at Arms and Secretary of the Senate, and the Sergeant at Arms and Clerk of the House of Representatives.

(III) The executive director and deputy executive director of the Commission on Ethics.

(IV) An executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, analyst, or attorney of the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, Senate Minority Party Office, House Majority Party Office, or House Minority Party Office; or any person, hired on a contractual basis, having the power normally conferred upon such persons, by whatever title.

(V) The Chancellor and Vice Chancellors of the State University System; the general counsel to the Board of Governors of the State University System; and the president, provost, vice presidents, and deans of each state university.

(VI) Any person, including an other-personal-services employee, having the power normally conferred upon the positions referenced in this sub-subparagraph.

b. “Appointed state officer” means any member of an appointive board, commission, committee, council, or authority of the executive or legislative branch of state government whose powers, jurisdiction, and authority are not solely advisory and include the final determination or adjudication of any personal or property rights, duties, or obligations, other than those relative to its internal operations.

c. “State agency” means an entity of the legislative, executive, or judicial branch of state government over which the Legislature exercises plenary budgetary and statutory control.

3. a. No member of the Legislature, appointed state officer, or statewide elected officer shall personally represent another person or entity for compensation before the government body or agency of which the individual was an officer or member for a period of 2 years following vacation of office. No member of the Legislature shall personally represent another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals or in settlement negotiations after the filing of a lawsuit.

b. For a period of 2 years following vacation of office, a former member of the Legislature may not act as a lobbyist for compensation before an executive branch agency, agency official, or employee. The terms used in this sub-subparagraph have the same meanings as provided in s. 112.3215.

4. An agency employee, including an agency employee who was employed on July 1, 2001, in a Career Service System position that was transferred to the Selected Exempt Service System under chapter 2001-43, Laws of Florida, may not personally represent another person or entity for compensation before the agency with which he or she was employed for a period of 2 years following vacation of position, unless employed by another agency of state government.

5. Any person violating this paragraph shall be subject to the penalties provided in s. 112.317 and a civil penalty of an amount equal to the compensation which the person receives for the prohibited conduct.

6. This paragraph is not applicable to:

a. A person employed by the Legislature or other agency prior to July 1, 1989;

b. A person who was employed by the Legislature or other agency on July 1, 1989, whether or not the person was a defined employee on July 1, 1989;

c. A person who was a defined employee of the State University System or the Public Service
The 2013 Florida Statutes

Title XLVI  Chapter 837  View Entire Chapter
CRIMES  PERJURY

837.06 False official statements.—Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 58, ch. 74-383; s. 34, ch. 75-298; s. 207, ch. 91-224; s. 1313, ch. 97-102.
The 2013 Florida Statutes

Title XLVI

CRIMES

Chapter 838

BRIBERY; MISUSE OF PUBLIC OFFICE

838.022 Official misconduct. —

(1) It is unlawful for a public servant, with corrupt intent to obtain a benefit for any person or to cause harm to another, to:

(a) Falsify, or cause another person to falsify, any official record or official document;

(b) Conceal, cover up, destroy, mutilate, or alter any official record or official document or cause another person to perform such an act; or

(c) Obstruct, delay, or prevent the communication of information relating to the commission of a felony that directly involves or affects the public agency or public entity served by the public servant.

(2) For the purposes of this section:

(a) The term “public servant” does not include a candidate who does not otherwise qualify as a public servant.

(b) An official record or official document includes only public records.

(3) Any person who violates this section commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

History.—s. 5, ch. 2003-158.
The 2013 Florida Statutes

Title XLVI
CRIMES

Chapter 839
OFFENSES BY PUBLIC OFFICERS AND EMPLOYEES

839.13  Falsifying records.—

(1) Except as provided in subsection (2), if any judge, justice, mayor, alderman, clerk, sheriff, coroner, or other public officer, or employee or agent of or contractor with a public agency, or any person whatsoever, shall steal, embezzle, alter, corruptly withdraw, falsify or avoid any record, process, charter, gift, grant, conveyance, or contract, or any paper filed in any judicial proceeding in any court of this state, or shall knowingly and willfully take off, discharge or conceal any issue, forfeited recognizance, or other forfeiture, or other paper above mentioned, or shall forge, deface, or falsify any document or instrument recorded, or filed in any court, or any registry, acknowledgment, or certificate, or shall fraudulently alter, deface, or falsify any minutes, documents, books, or any proceedings whatever of or belonging to any public office within this state; or if any person shall cause or procure any of the offenses aforesaid to be committed, or be in anywise concerned therein, the person so offending shall be guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(2)(a) Any person who knowingly falsifies, alters, destroys, defaces, overwrites, removes, or discards an official record relating to an individual in the care and custody of a state agency, which act has the potential to detrimentally affect the health, safety, or welfare of that individual, commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. For the purposes of this paragraph, the term “care and custody” includes, but is not limited to, a child abuse protective investigation, protective supervision, foster care and related services, or a protective investigation or protective supervision of a vulnerable adult, as defined in chapter 39, chapter 409, or chapter 415.

(b) Any person who commits a violation of paragraph (a) which contributes to great bodily harm to or the death of an individual in the care and custody of a state agency commits a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. For the purposes of this paragraph, the term “care and custody” includes, but is not limited to, a child abuse protective investigation, protective supervision, foster care and related services, or a protective investigation or protective supervision of a vulnerable adult, as defined in chapter 39, chapter 409, or chapter 415.

(c) Any person who knowingly falsifies, alters, destroys, defaces, overwrites, removes, or discards records of the Department of Children and Family Services or its contract provider with the intent to conceal a fact material to a child abuse protective investigation, protective supervision, foster care and related services, or a protective investigation or protective supervision of a vulnerable adult, as defined in chapter 39, chapter 409, or chapter 415, commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. Nothing in this paragraph prohibits...
prosecution for a violation of paragraph (a) or paragraph (b) involving records described in this paragraph.

(d) This section does not prohibit the disposing or archiving of records as otherwise provided by law. In addition, this section does not prohibit any person from correcting or updating records.

(3) In any prosecution under this section, it shall not be necessary to prove the ownership or value of any paper or instrument involved.

History.—s. 19, Feb. 10, 1832; RS 2571; GS 3483; RGS 5357; CGL 7492; s. 1023, ch. 71-136; s. 1, ch. 2002-386; s. 2, ch. 2007-174.
The 2013 Florida Statutes

PUBLIC OFFICERS, EMPLOYEES, AND RECORDS

Chapter 119  PUBLIC RECORDS

119.0701  Contracts; public records.—

(1) For purposes of this section, the term:

(a) “Contractor” means an individual, partnership, corporation, or business entity that enters into a contract for services with a public agency and is acting on behalf of the public agency as provided under s. 119.011(2).

(b) “Public agency” means a state, county, district, authority, or municipal officer, or department, division, board, bureau, commission, or other separate unit of government created or established by law.

(2) In addition to other contract requirements provided by law, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

(a) Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service.

(b) Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.

(c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

(d) Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.

(3) If a contractor does not comply with a public records request, the public agency shall enforce the contract provisions in accordance with the contract.

History.—s. 1, ch. 2013-154.
The 2013 Florida Statutes

Title XLVI  Chapter 812  View Entire Chapter
CRIMES  THEFT, ROBBERY, AND RELATED CRIMES

812.014 Theft.—

(1) A person commits theft if he or she knowingly obtains or uses, or endeavors to obtain or to use, the property of another with intent to, either temporarily or permanently:

(a) Deprive the other person of a right to the property or a benefit from the property.

(b) Appropriate the property to his or her own use or to the use of any person not entitled to the use of the property.

(2)(a)1. If the property stolen is valued at $100,000 or more or is a semitrailer that was deployed by a law enforcement officer; or

2. If the property stolen is cargo valued at $50,000 or more that has entered the stream of interstate or intrastate commerce from the shipper's loading platform to the consignee's receiving dock; or

3. If the offender commits any grand theft and:

   a. In the course of committing the offense the offender uses a motor vehicle as an instrumentality, other than merely as a getaway vehicle, to assist in committing the offense and thereby damages the real property of another; or

   b. In the course of committing the offense the offender causes damage to the real or personal property of another in excess of $1,000,

   the offender commits grand theft in the first degree, punishable as a felony of the first degree, as provided in s. 775.082, s. 775.083, or s. 775.084.

    (b)1. If the property stolen is valued at $20,000 or more, but less than $100,000;

2. The property stolen is cargo valued at less than $50,000 that has entered the stream of interstate or intrastate commerce from the shipper's loading platform to the consignee's receiving dock;

3. The property stolen is emergency medical equipment, valued at $300 or more, that is taken from a facility licensed under chapter 395 or from an aircraft or vehicle permitted under chapter 401; or

4. The property stolen is law enforcement equipment, valued at $300 or more, that is taken from an authorized emergency vehicle, as defined in s. 316.003.

    the offender commits grand theft in the second degree, punishable as a felony of the second degree, as provided in s. 775.082, s. 775.083, or s. 775.084. Emergency medical equipment means mechanical or electronic apparatus used to provide emergency services and care as defined in s. 395.002(9) or to treat medical emergencies. Law enforcement equipment means any property, device, or apparatus used by any law enforcement officer as defined in s. 943.10 in the officer's...
official business. However, if the property is stolen within a county that is subject to a state of emergency declared by the Governor under chapter 252, the theft is committed after the declaration of emergency is made, and the perpetration of the theft is facilitated by conditions arising from the emergency, the theft is a felony of the first degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. As used in this paragraph, the term “conditions arising from the emergency” means civil unrest, power outages, curfews, voluntary or mandatory evacuations, or a reduction in the presence of or response time for first responders or homeland security personnel. For purposes of sentencing under chapter 921, a felony offense that is reclassified under this paragraph is ranked one level above the ranking under s. 921.0022 or s. 921.0023 of the offense committed.

(c) It is grand theft of the third degree and a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if the property stolen is:
   1. Valued at $300 or more, but less than $5,000.
   2. Valued at $5,000 or more, but less than $10,000.
   3. Valued at $10,000 or more, but less than $20,000.
   4. A will, codicil, or other testamentary instrument.
   5. A firearm.
   6. A motor vehicle, except as provided in paragraph (a).
   7. Any commercially farmed animal, including any animal of the equine, bovine, or swine class or other grazing animal; a bee colony of a registered beekeeper; and aquaculture species raised at a certified aquaculture facility. If the property stolen is aquaculture species raised at a certified aquaculture facility, then a $10,000 fine shall be imposed.
   8. Any fire extinguisher.
   9. Any amount of citrus fruit consisting of 2,000 or more individual pieces of fruit.
   10. Taken from a designated construction site identified by the posting of a sign as provided for in s. 810.09(2)(d).
   11. Any stop sign.
   13. Any amount of a controlled substance as defined in s. 893.02. Notwithstanding any other law, separate judgments and sentences for theft of a controlled substance under this subparagraph and for any applicable possession of controlled substance offense under s. 893.13 or trafficking in controlled substance offense under s. 893.135 may be imposed when all such offenses involve the same amount or amounts of a controlled substance.

However, if the property is stolen within a county that is subject to a state of emergency declared by the Governor under chapter 252, the property is stolen after the declaration of emergency is made, and the perpetration of the theft is facilitated by conditions arising from the emergency, the offender commits a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if the property is valued at $5,000 or more, but less than $10,000, as provided under subparagraph 2., or if the property is valued at $10,000 or more, but less than $20,000, as provided under subparagraph 3. As used in this paragraph, the term “conditions arising from the emergency” means civil unrest, power outages, curfews, voluntary or mandatory evacuations, or a reduction in the presence of or the response time for first responders or homeland security personnel. For purposes of sentencing under chapter 921, a felony offense that is reclassified under this paragraph is ranked one level above the ranking under s. 921.0022 or s. 921.0023 of the offense committed.

(d) It is grand theft of the third degree and a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if the property stolen is valued at $100 or more, but less than $300, and is taken from a dwelling as defined in s. 810.011(2) or from the unenclosed curtilage of a dwelling pursuant to s. 810.09(1).
(e) Except as provided in paragraph (d), if the property stolen is valued at $100 or more, but less than $300, the offender commits petit theft of the first degree, punishable as a misdemeanor of the first degree, as provided in s. 775.082 or s. 775.083.

(3)(a) Theft of any property not specified in subsection (2) is petit theft of the second degree and a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083, and as provided in subsection (5), as applicable.

(b) A person who commits petit theft and who has previously been convicted of any theft commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(c) A person who commits petit theft and who has previously been convicted two or more times of any theft commits a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.

(d) 1. Every judgment of guilty or not guilty of a petit theft shall be in writing, signed by the judge, and recorded by the clerk of the circuit court. The judge shall cause to be affixed to every such written judgment of guilty of petit theft, in open court and in the presence of such judge, the fingerprints of the defendant against whom such judgment is rendered. Such fingerprints shall be affixed beneath the judge’s signature to such judgment. Beneath such fingerprints shall be appended a certificate to the following effect:

“I hereby certify that the above and foregoing fingerprints on this judgment are the fingerprints of the defendant, , and that they were placed thereon by said defendant in my presence, in open court, this the day of , (year).”

Such certificate shall be signed by the judge, whose signature thereto shall be followed by the word “Judge.”

2. Any such written judgment of guilty of a petit theft, or a certified copy thereof, is admissible in evidence in the courts of this state as prima facie evidence that the fingerprints appearing thereon and certified by the judge are the fingerprints of the defendant against whom such judgment of guilty of a petit theft was rendered.

(4) Failure to comply with the terms of a lease when the lease is for a term of 1 year or longer shall not constitute a violation of this section unless demand for the return of the property leased has been made in writing and the lessee has failed to return the property within 7 days of his or her receipt of the demand for return of the property. A demand mailed by certified or registered mail, evidenced by return receipt, to the last known address of the lessee shall be deemed sufficient and equivalent to the demand having been received by the lessee, whether such demand shall be returned undelivered or not.

(5)(a) No person shall drive a motor vehicle so as to cause it to leave the premises of an establishment at which gasoline offered for retail sale was dispensed into the fuel tank of such motor vehicle unless the payment of authorized charge for the gasoline dispensed has been made.

(b) In addition to the penalties prescribed in paragraph (3)(a), every judgment of guilty of a petit theft for property described in this subsection shall provide for the suspension of the convicted person’s driver’s license. The court shall forward the driver’s license to the Department of Highway Safety and Motor Vehicles in accordance with s. 322.25.

1. The first suspension of a driver’s license under this subsection shall be for a period of up to 6 months.

2. The second or subsequent suspension of a driver’s license under this subsection shall be for a period of 1 year.

(6) A person who individually, or in concert with one or more other persons, coordinates the activities of one or more persons in committing theft under this section where the stolen property has a value in excess of $3,000 commits a felony of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
Exhibit E

Manatee County Administrative Procedure – 202.001
PURPOSE:

The Manatee County Administrator desires to ensure that each individual holding a senior level position within the Administration not only complies with the ethics policies adopted by the Florida Legislature and the Manatee County Commission, but fully informs the County Administrator of any business or financial relationship which may create an impression of conflict of interest or opportunity for abuse of authority.

PROCEDURE:

Within 30 days of the adoption of this procedure, and thereafter within 30 days of the establishment of a new relationship, any individual reporting to the County Administrator who holds a senior level position shall file a written disclosure of the following business or financial relationships:

- Any ownership interest in a corporation, partnership, or other business entity other than a publicly-traded corporation, wherein the individual or his or her spouse, parent or child owns more than 5% of the entity, or is a managing agent of the entity
- Any employment or contractual relationship between the individual, his or her spouse, parent or child, and any corporation, partnership, or other business entity or person, where the individual's department has regulatory control over, or conducts or has in the past 12 months conducted business with that entity or person
- Any loan to the individual, or his or her spouse, parent or child, from any corporation, partnership, or other business entity or person where the individual's department has regulatory control over the operations of, or conducts or has in the past 12 months conducted business with, that entity or person
- Any interest in real estate within Manatee County of the individual, or his or her spouse, parent or child, whether held directly or via a trust, partnership or other means, other than the individual's primary residence

The written disclosure shall include a description of the relevant facts surrounding the relationship. Upon receipt of any such disclosure, the County Administrator or designee will review the disclosure, and may follow up with the disclosing employee to obtain additional facts. Thereafter, the County Administrator will give such directions or instructions concerning avoiding conflicts or the appearance of conflicts as he/she deems appropriate, which may include recusal from certain matters or obtaining a formal ethics opinion from the County Attorney's Office. The disclosure obligation set forth in this procedure shall be ongoing, and disclosures must be updated as circumstances change. All such statements shall be maintained in the Office of County Administrator, and shall be subject to inspection as provided by the Florida Public Records Act. For purposes of this administrative procedure, the term "senior level position" shall mean Deputy or Assistant County Administrator, Department Director, Deputy Department Director, and any other managerial employee who reports directly to the County Administrator.
ORIGINATOR, TITLE, AND DEPARTMENT NAME:
Ed Hunzeker, County Administrator

AUTHORIZATION:
Ed Hunzeker, County Administrator

HISTORY:
N/A

FORMS:
The form Senior Leadership Disclosure of Business or Financial Relationships is available on the Forms page of the iNET under County Administrator.

RELATED POLICY:
B.2 Disclosure of Business or Financial Interests for Senior Administration Officials

DATE ISSUED/SUNSET DATE:
Issue Date: 3/20/2011                    Sunset Date: 3/20/2016
MANATEE COUNTY GOVERNMENT

Senior Leadership Disclosure of Business or Financial Relationships

Each individual holding a senior level position within Manatee County Government will fully inform the County Administrator of any business or financial relationship which may create an impression of conflict of interest or opportunity for abuse of authority. Within 30 days of the establishment of a relationship, any Deputy County Administrator, Department Director, Deputy Department Director, and any other managerial employee who reports directly to the County Administrator shall file a written disclosure of the following business or financial relationships:

- Any ownership interest in a corporation, partnership, or other business entity other than a publicly-traded corporation, wherein the individual or his or her spouse, parent or child owns more than 5% of the entity, or is a managing agent of the entity
- Any employment or contractual relationship between the individual, his or her spouse, parent or child, and any corporation, partnership, or other business entity or person, where the individual's department has regulatory control over, or conducts or has in the past 12 months conducted business with that entity or person
- Any loan to the individual, or his or her spouse, parent or child, from any corporation, partnership, or other business entity or person where the individual's department has regulatory control over the operations of, or conducts or has in the past 12 months conducted business with, that entity or person
- Any interest in real estate within Manatee County of the individual, or his or her spouse, parent or child, whether held directly or via a trust, partnership or other means, other than the individual's primary residence

This form shall be completed including a description of the relevant facts surrounding the relationship and submitted to the County Administrator's office which will review and provide any necessary directions or instructions concerning avoiding conflicts or the appearance of conflicts, which may include recusal from certain matters or obtaining a formal ethics opinion from the County Attorney's Office.

<table>
<thead>
<tr>
<th>EMPLOYEE NAME:</th>
<th>EMPLOYEE ID #:</th>
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</thead>
<tbody>
<tr>
<td>DEPARTMENT:</td>
<td>JOB TITLE:</td>
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<tr>
<td></td>
<td>Business or Financial Relationship</td>
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<tr>
<td>Business or Financial Relationship Name</td>
<td></td>
</tr>
<tr>
<td>Description of relevant facts:</td>
<td></td>
</tr>
</tbody>
</table>

Employee Signature:  Date:

<table>
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<tr>
<th>Approved</th>
<th>Disapproved</th>
</tr>
</thead>
</table>

County Administrator Signature:  Date:

The disclosure obligation shall be ongoing, and disclosures must be updated as circumstances change. All such statements shall be maintained in the Office of County Administrator, and shall be subject to inspection as provided by the Florida Public Records Act.