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# MEETING NOTICE

## EXECUTIVE COMMITTEE

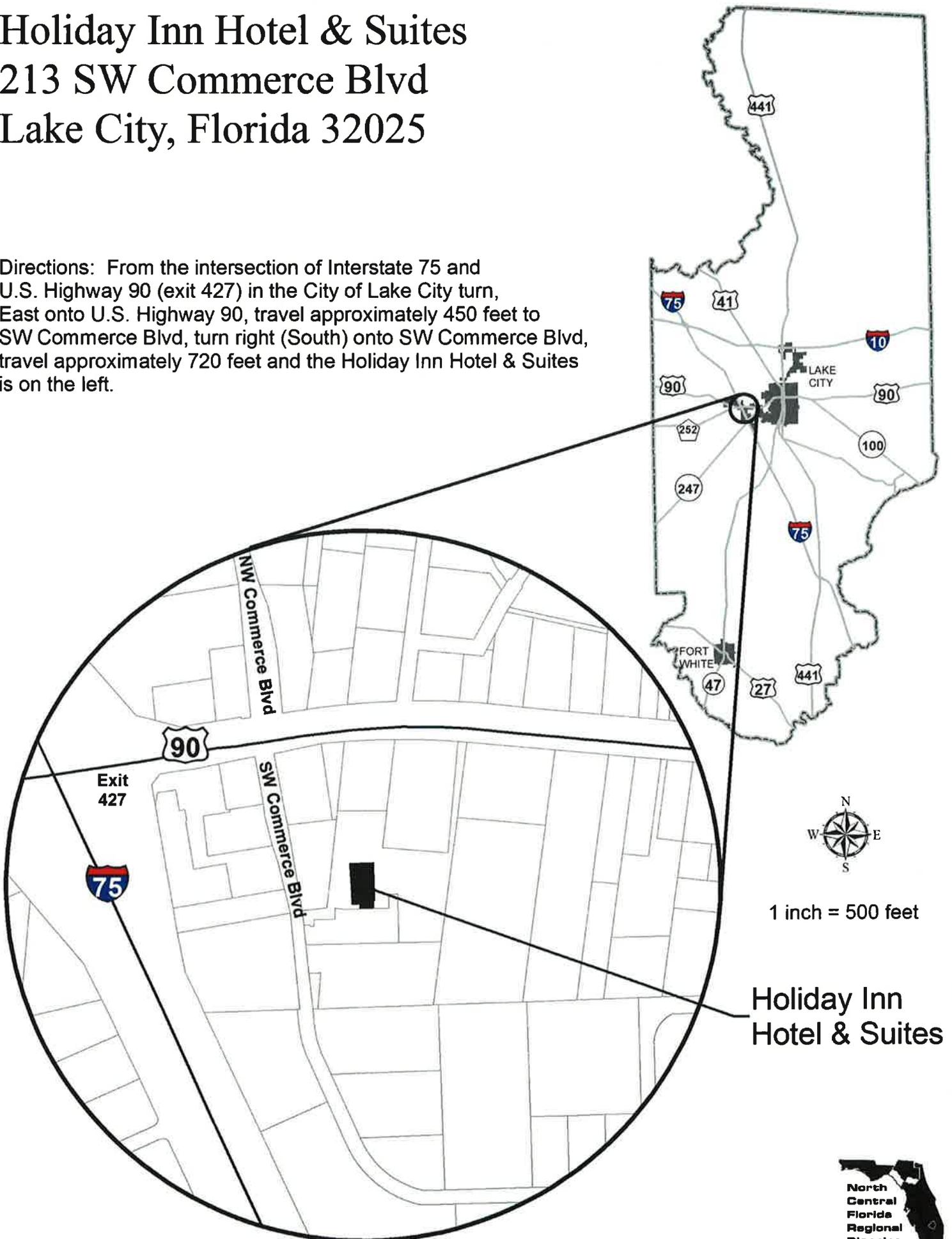
There will be a meeting of the Executive Committee of the North Central Florida Regional Planning Council on August 28, 2014. The meeting will be held at the Lake City Holiday Inn Hotel & Suites, 213 Southwest Commerce Boulevard, Lake City, Florida at 6:00 p.m.

(Location Map on Back)

# Holiday Inn Hotel & Suites

213 SW Commerce Blvd  
Lake City, Florida 32025

Directions: From the intersection of Interstate 75 and U.S. Highway 90 (exit 427) in the City of Lake City turn, East onto U.S. Highway 90, travel approximately 450 feet to SW Commerce Blvd, turn right (South) onto SW Commerce Blvd, travel approximately 720 feet and the Holiday Inn Hotel & Suites is on the left.





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## AGENDA

### EXECUTIVE COMMITTEE

Holiday Inn Hotel & Suites  
213 Southwest Commerce Boulevard  
Lake City, Florida

August 28, 2014  
6:00 p.m.

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V. OTHER BUSINESS - None	

\* See Attachments

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Dedicated to improving the quality of life of the Region's citizens,  
by coordinating growth management, protecting regional resources,  
promoting economic development and providing technical services to local governments.



EXECUTIVE COMMITTEE  
MINUTES

North Central Florida Regional Planning Council  
Gainesville, Florida

August 18, 2014  
4:00 p.m.

MEMBER PRESENT

Daniel Riddick, Vice-Chair

MEMBERS VIA PHONE

Rick Davis, Secretary-Treasurer  
Garth Nobles, Jr., Immediate Past Chair  
Carolyn Spooner, Chair  
Charles Williams, Executive Committee Member

STAFF PRESENT

Scott R. Koons

Chair Carolyn Spooner called the meeting to order at 4:08 p.m.

I. APPROVAL OF MINUTES - June 26, 2014

Chair Spooner asked that the minutes for the June 26, 2014 Executive Committee meeting be approved as written.

**ACTION: Commissioner Riddick made the motion, with a second by Mr. Williams, to approve the minutes of the Executive Committee meeting held on June 26, 2014 as written. The motion carried unanimously.**

II. CONTRACTS AND APPLICATIONS - None

III. PROGRAM REPORT - None

IV. GENERAL ADMINISTRATION - Employee Health Insurance Proposal

**ACTION: Commissioner Davis made the motion, with a second by Commissioner Riddick, to recommend that the Council renew existing Plan LGN for employee health insurance, Plan F5430 for dental insurance and life insurance for the year beginning September 1, 2014. The motion carried unanimously.**

The meeting adjourned at 4:30 p.m.

\_\_\_\_\_  
Carolyn B. Spooner, Chair

8/28/14  
\_\_\_\_\_  
Date





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August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director *SRK*

SUBJECT: Local Government Comprehensive Planning Assistance Services Agreements -  
Fiscal Year 2014-15

RECOMMENDATION:

**Authorize the Chair to execute technical assistance services agreements on a fixed fee basis to assist counties and cities with implementing their comprehensive plans and land development regulations for Fiscal Year 2014-15.**

BACKGROUND:

Each year the Council enters into technical assistance services agreements to assist local governments with implementing their comprehensive plans and land development regulations. The scope of services are, as follows.

- I. General Technical Assistance - conducting research, answering questions and assisting with comprehensive plan and land development regulations interpretations.
- II. Amendment Assistance - all Level I services, plus preparing public notices, draft ordinance, data and analysis and concurrency review for comprehensive plan text and map and land development regulations text and zoning map amendments.
- III. Development Review Assistance - all Level I and II services, plus reviewing site and development plans, subdivision plats and other development proposals for comprehensive plan and land development regulations compliance.

The names of the counties and cities and the fixed fee amount of each associated agreement are as listed on the attached list.

If you have any questions concerning this matter, please do not hesitate to contact me.

Attachment

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FISCAL YEAR 2015

LOCAL GOVERNMENT COMPREHENSIVE PLANNING ASSISTANCE SERVICES

AGREEMENTS

The North Central Florida Regional Planning Council proposes to enter into technical assistance services agreements on a fixed fee basis to assist counties and cities with implementing comprehensive plans and land development regulations. The scope of services and amount of each agreement are as listed below.

- I. General Technical Assistance - conducting research, answering questions and assisting with comprehensive plan and land development regulations interpretations.

<u>Local Government</u>	<u>Amount</u>
N/A	N/A

- II. Amendment Assistance - all Level I services, plus preparing public notices, draft ordinances, data and analysis and concurrency review for comprehensive plan text and map and land development regulations text and zoning map amendments.

<u>Local Government</u>	<u>Amount</u>
1. Bradford County	\$ 23,500
2. Dixie County	\$ 13,000
4. Lafayette County	\$ 13,000
5. Suwannee County	\$ 23,500
6. Taylor County	\$ 12,500
7. Union County	\$ 3,500
8. Archer	\$ 7,000
9. Fanning Springs	\$ 5,250
10. Lake Butler	\$ 7,000
11. Lake City	\$ 35,000
12. Madison, City	\$ 17,000
13. Perry	\$ 9,000
14. Starke	\$ 10,000

- III. Development Review Assistance - all Level I and II services, plus reviewing site and development plans, subdivision plats and other development proposals for comprehensive plan and land development regulations compliance.

<u>Local Government</u>	<u>Amount</u>
1. Columbia County	\$ 85,000
2. High Springs	\$ 10,000





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August 21, 2014

TO: Council Members  
FROM: Scott R. Koons, AICP, Executive Director *SRK*  
SUBJECT: Hazardous Waste Monitoring Verification and Notification Services Agreements -  
Fiscal Year 2014-15

RECOMMENDATION:

**Authorize the Chair to execute agreements with Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Madison, Suwannee and Union Counties for hazardous waste monitoring for Fiscal Year 2014-15.**

BACKGROUND:

Florida Statutes require each county to annually monitor the waste management practices of 20 percent of the government organizations and businesses that may potentially generate small quantities of hazardous waste. The majority of these operations involve motor vehicle maintenance. On-site visits are required to collect information that is entered into an on-line database.

During these site visits, Council staff will provide recommendations on correcting problems with management techniques. A one-page summary of how to avoid the most common mistakes will also be provided to the facility operators.

These services will be provided on a fixed fee basis to the counties in the amounts as listed below.

Bradford	\$7,882	Lafayette	\$1,409
Columbia	\$9,731	Madison	\$4,880
Dixie	\$2,717	Suwannee	\$7,421
Gilchrist	\$2,697	Union	\$2,778
Hamilton	\$2,899		

If you have any questions concerning this matter, please do not hesitate to contact me.





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August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director *SRK*

SUBJECT: Agreement with Florida Division of Emergency Management  
to Update Hazards Analyses - Fiscal Year 2014-15

RECOMMENDATION:

**Authorize the Chair to execute an agreement with the Florida Division of Emergency Management to update hazards analyses for Columbia, Dixie, Hamilton, Lafayette, Madison and Taylor Counties for an estimated fixed fee amount of approximately \$9,118.**

BACKGROUND:

Each year, the Florida Division of Emergency Management provides funding to the Council to update hazards analyses for locations that contain extremely hazardous substances that if released could cause off-site injuries.

Sites located in the following counties will be included in the hazard analyses update: Columbia, Dixie, Hamilton, Lafayette, Madison and Taylor Counties.

If you have any questions concerning this matter, please do not hesitate to contact me.

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August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director 

SUBJECT: Community Development Block Grant Fiscal Year 2013  
Administrative Services Agreement - Town of Mayo

RECOMMENDATION:

**Authorize the Chair to sign an agreement with the Town of Mayo to provide Community Development Block Grant administrative technical assistance services for their Housing Rehabilitation Project for a fixed fee amount of \$92,500.**

BACKGROUND:

The Council proposes to enter into a technical assistance agreement with the Town of Mayo to provide assistance with the administration of their Fiscal Year 2013 Community Development Block Grant Housing Rehabilitation Project. This agreement will be funded with Community Development Block Grant Program funds. The amount of the administrative technical assistance services agreement with the Town will be a fixed fee amount of \$92,500.

If you have any questions concerning this matter, please do not hesitate to contact me.

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August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director *SRK*

SUBJECT: Engagement Letter for Fiscal Year 2013-14 Audit

RECOMMENDATION:

**Authorize the Chair to execute an engagement letter with the auditing firm of Powell and Jones, Certified Public Accountants, of Lake City to conduct the Fiscal Year 2013-14 audit of the Council's accounts for a lump sum fee for this service of \$14,783, with the understanding that this engagement includes an audit of the Council's Employee Pension Plan for the same fiscal year.**

BACKGROUND:

As you know, the Council selects an auditor for a three-year period, with the condition that an engagement letter be approved each year to ensure that the auditor is conducting the audits in an acceptable manner. The current auditor was selected in 2013 and has conducted one audit under this series. Therefore, it is recommended that a second engagement letter be entered into for the audit of Fiscal Year 2013-14.

The proposed letter of engagement is attached for your information. The lump sum fee has been set at \$14,783 in accordance with the proposal made by the auditor to adjust the fee each year in an amount equal to the percent increase/decrease of the Consumer Price Index for All Urban Consumers, not to exceed five percent each year. This fee is \$283 more than the fee charged for the Fiscal Year 2012-13 audit.

If you have any questions concerning this matter, please do not hesitate to contact me.

Attachment

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Richard C. Powell, Jr., CPA  
Marian Jones Powell, CPA

1359 S.W. Main Blvd.  
Lake City, Florida 32025  
386 / 755-4200  
Fax: 386 / 719-5504

admin@powellandjonescpa.com

August 5, 2014

North Central Florida Regional Planning Council,

We are pleased to confirm our understanding of the services we are to provide the North Central Florida Regional Planning Council for the years ended September 30, 2014, and thereafter if elected by the North Central Florida Regional Planning Council. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprises the basic financial statements, of the North Central Florida Regional Planning Council as of and for the years then ended. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the North Central Florida Regional Planning Council's basic financial statements. As part of our engagement, we will apply certain limited procedures to the North Central Florida Regional Planning Council's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.

Supplementary information other than RSI also accompanies the North Central Florida Regional Planning Council's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements:

- Schedule of expenditures of federal awards and state financial assistance.

The following additional information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion.

- Non major governmental funds – combining statements, if any.

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with generally accepted auditing standards established by the Auditing Standards Board (United States); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act

Amendments; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the North Central Florida Regional Planning Council and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for federal award program compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us, including identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or

governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as an auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the North Central Florida Regional Planning Council's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the North Central Florida Regional Planning Council's major programs. The purpose of these procedures will be to express an opinion on the North Central Florida Regional Planning Council's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

**Audit Administration, Fees, and Other**

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the North Central Florida Regional Planning Council; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

The audit documentation for this engagement is the property of Powell & Jones, CPAs and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to your cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Powell & Jones, CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

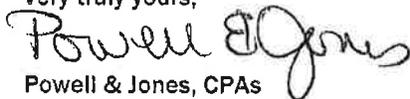
The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the District. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Terms for fees, time frames for audits, and renewals are contained in our separate "Proposal for Audit Services". The fee for the current year audit will be \$14,783.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report is available upon request.

We appreciate the opportunity to be of service to the North Central Florida Regional Planning Council and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

  
Powell & Jones, CPAs

**RESPONSE:**

This letter correctly sets forth the understanding of the North Central Florida Regional Planning Council.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## III.A.

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August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director *SRK*

SUBJECT: Transportation Disadvantaged Coordinating Board Appointments

### RECOMMENDATION:

- **Appoint Jeffrey Aboumrad to the Columbia, Hamilton and Suwannee Transportation Disadvantaged Coordinating Board as the voting Florida Department of Education Representative. Appoint Mr. Aboumrad to the Dixie, Gilchrist and Union County Transportation Disadvantaged Coordinating Boards as the alternate Florida Department of Education Representative.**
- **Appoint Amanda Bryant to the Bradford County Transportation Disadvantaged Coordinating Board as the voting Florida Department of Children and Families Representative.**
- **Appoint Jaime Sanchez-Bianchi to the Bradford County Transportation Disadvantaged Coordinating Board as the alternate Florida Department of Children and Families Representative.**
- **Appoint Jeannie Carr to the Gilchrist County Transportation Disadvantaged Coordinating Board as the voting Regional Workforce Board Representative.**

### BACKGROUND:

According to Rule 41-2.012 of the Florida Administrative Code, the North Central Florida Regional Planning Council, serving as the Designated Official Planning Agency, is responsible for appointing members to the local Transportation Disadvantaged Coordinating Boards. It is recommended that Mr. Aboumrad be appointed to the Columbia, Hamilton and Suwannee, Dixie, Gilchrist and Union County Transportation Disadvantaged Coordinating Boards, Ms. Bryant be appointed to the Bradford County Transportation Disadvantaged Coordinating Board, Mr. Sanchez-Bianchi be appointed to the Bradford County Transportation Disadvantaged Coordinating Board and Ms. Carr be appointed to the Gilchrist County Transportation Disadvantaged Coordinating Board.

If you have any questions concerning this matter, please do not hesitate to contact me.

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August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director *SRK*

SUBJECT: Florida Regional Councils Association Policy Board Meeting Report

Chair Carolyn Spooner, Immediate Past Chair Garth Nobles, Jr., and I attended the semi-annual meeting of the Florida Regional Councils Association Policy Board held in Hollywood on August 15, 2014.

The Policy Board elected officers for Fiscal Year 2014-15.

The Policy Board reviewed a financial report, approved a budget amendment and adopted bylaws amendments.

The Policy Board also adopted the 2014-15 Fiscal Year Florida Regional Councils Association Budget.

In addition the Florida Regional Council Association held Part 2 of the Strategic Retreat and developed an action plan to implement recommendations from the Part 1 Strategic Retreat Report.

If you have questions concerning this matter, please do not hesitate to contact me.





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2009 NW 67th Place, Gainesville, FL 32653-1603 • 352.955.2200

August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director *SRK*

SUBJECT: Restatement and Amendment to the Council's Employee Pension Plan

RECOMMENDATION:

**Approve the restatement of the Council's employee pension plan in accordance with the requirements of the "second-six-year period" set forth in Internal Revenue Service Announcement 2014-18 and adoption of the "PPA Restatement", to the Council's employee pension plan, authorize Pension Plan Professionals, Inc. to submit the restated pension plan and amendment to the Internal Revenue Service on behalf of the Council, and pay Pension Plan Professionals, Inc., for these services in the fixed fee amount of \$1,125.**

BACKGROUND:

The Council has been advised by its pension plan consultant, Pension Plan Professionals, Inc., that a restatement of the Council's employee pension plan and the adoption of a "PPA Restatement" Amendment, as required by the Internal Revenue Service Announcement 2014-18 to maintain the employee pension plan in a qualified status with the Internal Revenue Service.

Please find attached a letter from Pension Plan Professionals, Inc., concerning the work that is required concerning this matter. Please note that the amendment must be made by April 30, 2016. The total cost for this work is \$1,125.

If you have questions concerning this matter, please do not hesitate to contact me.

Attachment

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# Pension Plan Professionals, Inc.

Consultants • Actuaries • Administrators



Dale F. Smith, QPA, ERPA  
Kimberly B. Martin, CPC, QPA, APA  
Gail B. Hansard, QKA, QPA

Ronda M. Trepagnier, QKA  
Angela M. Hansard  
Jessica M. English

July 23, 2014

North Central Florida Regional Planning Council  
2009 NW 67th Place, Suite A  
Gainesville, FL 32653

Re: North Central Florida Regional Planning Council Employee Pension Plan  
**Required Restatement in Accordance With IRS Announcement 2014-18**

Dear Sir or Madame,

Early this month we published a *Newsletter* which notified client Sponsors of a Profit Sharing Plan, or a Profit Sharing Plan with a 401(k) Feature (a "401(k) Plan"), that they **must amend and restate their Plan Document** in order to comply with the requirements of the "second-six-year period" set forth in IRS Announcement 2014-18. Pension practitioners have named this the "**PPA Restatement**." The period for restatement is now in effect; and while it will not expire until April 30, 2016, we intend to complete a majority of clients' plan restatements in 2014, rather than contend with a huge backlog as when the EGTRRA restatements were not completed in 2008.

As a qualified retirement plan Sponsor, it is your fiduciary responsibility to ensure that your organization's retirement plan remains in compliance with all applicable federal regulations. Failure to timely amend and restate your Plan to comply with federal regulations may cause the Plan to lose its IRS-qualified status, such that (i) Employer contributions are no longer a deductible expense of doing business, (ii) Trust investment return will be immediately taxable to the Plan's participants, and (iii) the Plan Participants' 401(k) Pre-Tax Salary Deferral contributions will lose their tax shelter, becoming subject to immediate Federal taxation. Having to correct document and operational failures later can become very costly, requiring expenses for preparing requisite paperwork in proper order for the IRS. In a worst case scenario, your Plan could become disqualified, lose its tax-favored status, and incur thousands of dollars in IRS fees and penalties, consulting costs, and potential legal fees to resolve non-compliance issues.

Pension Plan Professionals, Inc. ("P<sup>3</sup>") is the Pension Consultant and Third Party Administrator for your Plan. Our fundamental service to you is to assist in operating your Plan so that it stays in compliance with all federal regulations. Accordingly, we are herein proposing to provide expert professional services which will completely address all of the required PPA Restatement requirements for your Plan. You may choose from the two payment options described on the following page. Please review this information, then complete and sign the form indicating your choice of payment method (or to notify us if another service provider will perform this work for your Plan). After completing the form, fax, e-mail or mail a copy to our attention as soon as possible. We will not begin to draft the PPA Restatement until we receive your signed engagement and retainer for this major project. *If we receive no response from you, Pension Plan Professionals, Inc. will not incur an obligation for the Plan's failure to timely adopt the required restatement.* If you have any questions regarding these amendment/restatement matters, please feel free to contact me.

Respectfully,

Dale F. Smith, QPA  
President and Consulting Principal  
Enrolled Retirement Plan Agent  
*Enclosure Page Two*

NORTH CENTRAL FLORIDA  
RECEIVED

JUL 25 2014

REGIONAL PLANNING COUNCIL

If you have any questions on this matter, please call Dale at 904-727-7539. Otherwise, select a billing option, engagement decision and document delivery method that best fits your needs. At the bottom of the form, sign, date, and enter the name of your Retirement Plan and your organization. At your earliest convenience, please send this completed Page Two to us as either (i) a fax (904-725-1054), (ii) an e-mail attachment [PPARestatement@pensionplanonline.com], or (iii) by mail.

**BILLING OPTIONS:**

1. Separate Engagement. We will draft the **PPA Restatement** at a fee which is based upon your document delivery choice (below). This engagement does not anticipate any interim or "snap-on" amendment requirements released by the IRS and DOL after the date of IRS Announcement 2014-18 restatement commencement. At the current time, we have not received any guidance or indications from the Federal agencies as to any possible interim releases or snap-on amendments. If such are later released, we will correspond with you on these requirements.
2. Two-Year Option. We will draft the **PPA Restatement** and provide it to you using the document delivery method you elect below at no additional charge. The Sponsor will make two \$600 annual installment payments, with prime rate interest on the balance and a termination contingency contract. The intent herein is to minimize the annual outlay for maintaining the Plan Document in compliance with pension law, while yielding a four-year hiatus before the next six-year remedial amendment period begins in 2020.

**PLAN SPONSOR-INITIATED CHANGES**. Unless otherwise directed, we will utilize your Plan Document's current provisions when drafting this restatement. However, if requested in advance, we will incorporate the Plan Sponsor's desired changes in the Plan's specifications at a discount, or at no charge, depending upon the change(s) desired [for example, eligibility, vesting, method of allocating the Employer's contributions, Roth 401(k), etc.]

**ENGAGEMENT DECISION:**

\_\_\_\_\_ **Our decision as to the payment option for our Plan is checked above. Please proceed with the required amendments after we have paid the engagement invoice.**

**DOCUMENT DELIVERY METHOD – select one:**

1. \_\_\_\_\_ \$975 – via e-mailed attachment in PDF format or;
2. \_\_\_\_\_ \$1,025 – CD in PDF format and via e-mailed attachment in PDF format or;
3. \_\_\_\_\_ \$1,075 – Printed and via e-mailed attachment in PDF format, or
4. \_\_\_\_\_ \$1,125 – Printed, CD and via e-mailed attachment in PDF format.

**OR:**

\_\_\_\_\_ **We have decided to use another service provider to handle our Plan amendments, and will provide P<sup>3</sup> with copies of the amendments when completed.**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Retirement Plan Name: \_\_\_\_\_

Plan Sponsor Name: \_\_\_\_\_



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2009 NW 67th Place, Gainesville, FL 32653-1603 • 352.955.2200

August 21, 2014

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director *SRK*

SUBJECT: Check Fraud Status Report

On March 20, 2013, a fraudulent check in the amount of \$49,523.00 that was written on the Council's bank account was processed and paid by Wells Fargo. Also on March 20, 2013, Council staff filed an affidavit of check fraud concerning this matter with Wells Fargo. On March 25, 2013, Council staff filed a crime report concerning this matter with the Gainesville Police Department.

On March 28, 2013, Council Attorney Jonathan Wershow and Council staff briefed the Executive Committee concerning this matter. On April 18, 2013, the Council Attorney sent a letter to Wells Fargo requesting that Wells Fargo remit to the Council within 30 days the unauthorized \$49,523.00 released by Wells Fargo from the Council's account. On April 25, 2013, Council staff briefed the Council concerning this matter. On June 3, 2013, attorneys for Wells Fargo responded via letter to Mr. Wershow's letter stating that Wells Fargo will not reimburse the Council for the \$49,523.00 released from the Council's account by Wells Fargo.

On July 25, 2013, the Council authorized the Council Attorney to file a lawsuit against Wells Fargo to recover the unauthorized \$49,523.00 and designate Scott Koons, Executive Director, as the Council's representative concerning all matters related to such lawsuit. In addition, the Council authorized the Council Attorney and the Executive Director to contact federal and state law enforcement agencies to discuss the fraudulent check processed and paid out of the Council's bank account by Wells Fargo.

On August 5, 2013, Council Attorney Wershow and I met with Mr. William Cervone, State's Attorney for the Eighth Judicial Circuit of Florida to discuss the check fraud incident. Mr. Cervone offered the assistance of his staff to work with the Gainesville Police Department to secure the bank records relating to the check fraud incident.

On August 6, 2013, Council Attorney Wershow and Co-Council Stanley Cushman filed a five-count lawsuit in the Circuit Court of the Eighth Judicial Circuit in and for Alachua County, Florida, against Wells Fargo Bank, N.A. to recover the unauthorized \$49,523.00 released by Wells Fargo from the Council's bank account.

June 19, 2014

Page 2

On September 9, 2013, Wells Fargo responded to the complaint by filing a Motion to Compel Arbitration. Wells Fargo alleges that disputes related to the Council's checking account are to be resolved by an arbitrator. Council Attorney Wershow and Co-Counsel Stanley Cushman responded to the motion stating arbitration does not apply to the dispute.

A hearing was scheduled for October 30, 2013 in the Circuit Court of the Eighth Judicial Circuit in and for Alachua County, Florida on the Motion to Compel Arbitration filed by Wells Fargo to resolve the dispute between the Council and Wells Fargo. However, the hearing was rescheduled for January 24, 2014. At the conclusion of the hearing, the Circuit Court granted the Motion to Compel Arbitration.

Council Attorney Wershow and Co-Counsel Stanley Cushman are continuing to coordinate with the attorney of Wells Fargo on the selection of an arbitrator and scheduling of the arbitration hearing.

Please find attached a summary of legal fees incurred to date concerning the lawsuit.

If you have questions concerning this matter, please do not hesitate to contact me.

Attachment

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NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
Wells Fargo Lawsuit  
Legal Fees

August 21, 2014

<u>Month</u>	<u>Amount</u>
August 2013	\$1,383
September 2013	\$2,253
October 2013	\$3,445
November 2013	\$180
December 2013	\$0
January 2014	\$2,760
February 2014	\$1,410
March 2014	\$2,502
April 2014	\$2,669
May 2014	\$2,970
June 2014	<u>\$6,515</u>
Total	\$26,087