



Alachua County Community and Administrative Services

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Assistant County Manager – Chief of Staff

March 25, 2025

Alachua County Board of County Commissioners
12 SE 1st Street
Gainesville, FL 32601

RE: Response to January 14 Motion on Infrastructure Surtax Revenue Oversight

Dear Honorable Commissioners:

The Infrastructure Surtax Oversight Board (ISOB) convened on March 25 to discuss the directives outlined in your January 14 motion. In response to your requests regarding the accounting, repayment, and oversight of Infrastructure Surtax revenue received by the City of Archer since 2017, we offer the following recommendations for enhanced monitoring and compliance measures:

Financial Accountability Questionnaire – A standardized questionnaire to be completed by municipalities to assess their financial practices related to surtax funds.

Key questions could include:

- Annual funding received from the 2023 WSPP for each entity in FY23/24, with particular focus on smaller municipalities like Archer.
- Identification of the banks used for WSPP 2023 and 2017 allocations.
- Confirmation of whether municipalities maintain formal segregated bank accounts for WSPP funds.
- Type of accounting software utilized for WSPP fund management.
- Training provided to personnel responsible for managing and accounting for WSPP funds.
- Identification of accounting firms or legal consultants supporting WSPP fund management.
- Auditors engaged for WSPP fund attestations and whether the State Auditor General has reviewed these funds.
- Internal controls implemented by each municipality to ensure compliance with surtax regulations.

Enhanced Audit and Oversight Processes – The Board proposes additional oversight measures, including:

- Requiring municipal auditors to sign attestations confirming the appropriate expenditure of surtax funds.
- Conducting an internal audit by an expert familiar with surtax regulations.
- Organizing educational sessions or charrettes to guide municipalities on proper fund accounting practices.
- Strongly encouraging municipal representatives to attend ISOB meetings for better coordination and compliance awareness.
- Requesting detailed information from existing audits to assess financial stewardship.
- Implementing compliance or program audits to ensure adherence to statutory requirements.
- Reconciling beginning and ending balances to verify fund integrity.

As a reminder, the Infrastructure Surtax Oversight Board serves in an advisory capacity and is not responsible for the direct accounting practices of the municipalities or the County.

We appreciate your continued commitment to financial accountability and transparency and look forward to your feedback on these recommendations.

Sincerely,



Eric Drummond, Chair
Infrastructure Surtax Oversight Board

cc: Infrastructure Surtax Oversight Board
Patrice Boyes, Outside Counsel