



**GREGORY C. HARRELL**  
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

CLERK OF COURT  
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**TO:** Board of County Commissioners, individually  
Mounir Bouyounes County Administrator  
Tracy Straub, Assistant County Administrator-Public Works and Growth Services  
Alan Jones, MSTU Director

**FROM:** Gregory C. Harrell, Clerk of Court and Comptroller  
Sachiko Horikawa, Internal Audit Director

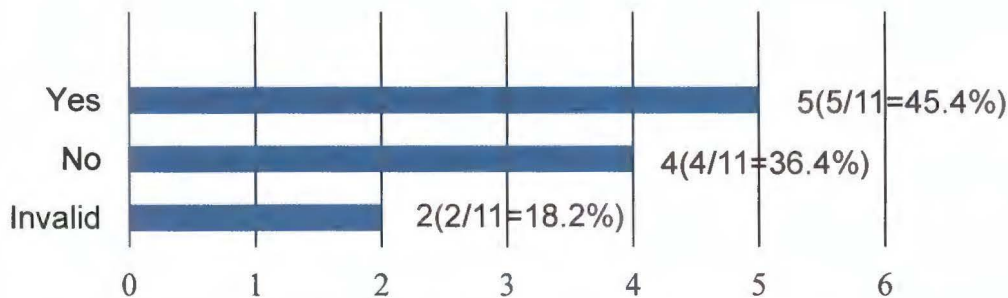
**DATE:** September 7, 2021

**RE:** REPORT No. 2021-09: MSTU Belleview Heights Unit 9 – SE 131<sup>st</sup> Place Road Improvements Petition Count

**Tabulation Summary**

The MSTU Department mailed petitions to 22 property owners of Belleview Heights Unit 9. Internal Audit confirmed the timely responses of 11 property owners. We concluded that a **majority** of the timely responding property owners voted **in favor** of the road assessment project.

**Results for the Belleview Heights Unit 9 Road Improvements Petition Count**



- “Yes” indicated “Yes, I approve of the proposed Road Improvements Project”  
“No” indicated “No, I do not approve of the proposed Road Improvements Project”  
“Invalid” indicated petition response could not be included for the following reasons:
- One property owner did not indicate “yes” or “no” vote.
  - One petition had an invalid signature of a property owner.

**Activities Performed**

Internal Audit collected the petitions at a separate Clerk post office box. We maintained security and confidentiality of petitions received up to the time of opening, counting, and tabulating on August 30, 2021.

In accordance with Board of County Commissioners (BCC) wishes, as stated in the workshop on December 8, 2011, we have already reported to you the final tabulated results by email dated September 1, 2021, for the proposed road improvements for Belleview Heights Unit 9.

The tabulation process was performed by Aracelis Maldonado and Sarah Conti. We understand that this reporting memorandum may be used in a subsequent Agenda Item as supporting documentation.

**Background**

On December 8, 2011, the BCC held a MSTU workshop on the proposed revised procedures for handling MSTU road improvements and petition counts. Per the request of the BCC, Internal Audit accepted the tasks of conducting the physical opening, tabulating the petitions, and reporting the results by email followed by a formal report.

The objective of the MSTU road assessment tabulation performed by Internal Audit is to provide an independent evaluation for the BCC to measure the “initial support for the proposed project.” (BCC Policy No. 20-01)

Road assessment tabulation is a non-audit function of the Internal Audit Department and is performed per the request of the BCC. We do not have any operational responsibility over the MSTU Department or road assessment projects.

In the instance of multiple owners of a property, one petition is mailed to the mailing address for that property. Any of the property owners can vote, but only one vote per property can be accepted.

To determine ownership of property, Internal Audit relies on the accuracy of the information displayed on the Property Appraiser's website. The information obtained from the Property Appraiser's website is believed to be reliable, but Internal Audit makes no guarantees regarding the accuracy of the information.