



GREGORY C. HARRELL

CLERK OF COURT AND COMPTROLLER - MARION COUNTY, FLORIDA

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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

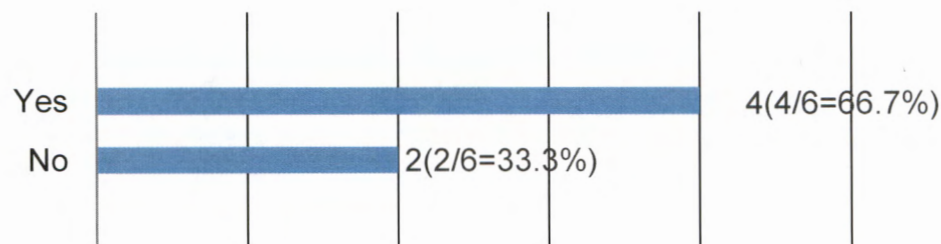
DATE: July 29, 2021

RE: REPORT No. 2021-07: MSTU Rolling Hills Unit 5 - SW 126th Terrace and SW 45th Street Road Improvements Petition Count

Tabulation Summary

The MSTU Department mailed petitions to 10 property owners of Rolling Hills Unit 5, 9 of which were later determined to be the valid property owners subject to this petition. (Our explanation is listed below.) Internal Audit confirmed the timely responses of 6 valid property owners. We concluded that a **majority** of the timely responding property owners voted **in favor** of the road assessment project.

Results for the Rolling Hills Unit 5 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"

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 July 26, 2021.

MSTU ROLLING HILLS UNIT 5

There was one exception that changed the number of total property owners from 10 to 9. On June 16, 2021, Internal Audit received a letter from a property owner who had been included in the petition but claimed that his/her property should not be included because its newly constructed driveway was not connected to the road affected by the assessment. Internal Audit informed the MSTU Director on the same day we received the letter. Subsequent to the petition opening, the MSTU Director made a site visit to the property and determined that it should not be included in the assessment. The particular property owner did provide a "no" vote; however, due to the decision reached by the MSTU Director, Internal Audit removed the property from the number of total property owners and the petition response from the tabulation.

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 July 29, 2021, for the proposed road improvements for Rolling Hills.

The tabulation process was performed by Heather Ewing 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, counting, and tabulation of 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.