

MINUTES
FORT MYERS BEACH
AUDIT COMMITTEE
Town Hall Council Chambers
6231 Estero Boulevard
Fort Myers Beach, FL 33931
Friday, October 24, 2025

I. CALL TO ORDER

The meeting was called to order by Chair Thomas.

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

Members present: Jack Leson, Barbara Puffer (virtually), Dave Sandberg, Bryan Thomas and Marianne Sheeley.

Excused/Absent: Deborah Dutton and Michael Hauser.

Staff: Finance Director Joe Onzick

Audit members unanimously agreed to allow Audit Committee Member Puffer to participate virtually.

IV. REORGANIZATION

MOTION: Audit Committee Member Sheeley nominated Bryan Thomas as chair, seconded by Audit Committee Member Sandberg.

VOTE: The motion carried unanimously.

MOTION: Audit Committee Member Leson nominated Dave Sandberg as vice chair, seconded by Audit Committee Member Sheeley.

VOTE: The motion carried unanimously.

V. APPROVAL OF MINUTES – April 14, 2025

MOTION: Audit Committee Member Sandberg moved to approve the minutes, seconded by Audit Committee Member Puffer.

VOTE: The motion carried unanimously.

VI. PUBLIC COMMENT – no public comment.

VII. ITEMS FOR DISCUSSION

Presentation of Final Audit Results for Fiscal Year Ending September 30, 2025, by Wade Sansbury of Mauldin & Jenkins

Mr. Sansbury utilized PowerPoint for his presentation. Slides included Agenda, Introductions, Mauldin & Jenkins, LLC, Independent Auditor's Report, Compliance Reports, General Information About the AFR, General Fund Information Revenues, Expenditures, Fund Balance

History, Enterprise Fund Information Operating Revenues, Operating Expenses and Town Statistics Year-end Numbers 2024 and 2023.

Recommendation to Accept Audit Results for Fiscal Year Ending September 30, 2025

MOTION: Audit Committee Member Sheeley moved to accept the results, seconded by Audit Committee Member Sandberg.

VOTE: The motion carried unanimously.

Review and Approve RFP for Selection of Auditors for Fiscal Year Ending September 30, 2025

Chair Thomas noted that the RFP was included in the agenda packet and on the town's website. Director Onzick indicated that the focus included the auditor's responsibilities. He explained the RFP process and stated the contract was for three years.

MOTION: Audit Committee Member Sandberg moved to approve the RFP process, seconded by Audit Committee Member Sheeley.

VOTE: The motion carried unanimously.

Finance Director's Report

Director Onzick provided a summary since March. Between April and June, the town lost almost its entire department and the grant coordinator was on leave. Consulting firm Goldman and Wolf was contracted to continue and manage the town's financial operations. An accounts receivable specialist was hired in June, a budget manager in July and Director Onzick returned full-time in August. The grant coordinator returned from her leave and is now working part-time. A senior accountant has been hired and will start in November. The contracts procurement specialist was no longer with the town and the duties were temporarily transferred back to the Clerk's Office.

Director Onzick noted that, due to staff losses, the audit was not completed until August 31, 2025, but was completed within the statutory deadline. They were several months behind on completing reconciliations, adjusting journal entries and compiling expense reimbursements for submission to FEMA (Federal Emergency Management Agency) and granting agencies. Tidal Basin was working with them to catch up. The utility rate study was delayed, but is now moving forward. Director Onzick stated that two positions were still being filled by the consulting company and the town was looking to fill them. The grant coordinator position should be full-time. Director Onzick thanked those who filled in while he was gone. The new billing system is in place and the accounting system might be upgraded; implementation will resume very soon. Work continued, submitting reimbursement paperwork for FEMA and FDEM (Florida Department of Emergency Management).

Director Onzick noted that the grants coordinator was working on submitting expenditures to several agencies. The town council set the millage rate at 1.02, which will generate \$177,000.00. There was a \$9 million deficit within the emergency fund, but they had almost \$43.5 million in emergency expenditures between the hurricanes. They received nearly \$11 million from insurance proceeds and almost \$18.5 million in FEMA and FDEM reimbursements. Money from the American Rescue Plan Act was used to help cover the cost of non-reimbursable items totaling about \$440,000.00. Savings from FY23 and FY24 totaling \$4 million were transferred and funds from the general fund were added to the emergency fund, bringing the total to about \$695,000.00.

The net results of the expenditures and revenues were a \$9 million deficit. Director Onzick expected to receive \$12.2 million from FEMA and FDEM, leaving a balance of about \$3.4 million.

MOTION: Audit Committee Member Leson moved to approve the report, seconded by Audit Committee Member Puffer.

VOTE: The motion carried unanimously.

VIII. MEMBER ITEMS AND REPORTS – no items.

IX. NEXT MEETING – Monday, December 8, 2025, at 9:00 a.m., tentatively

X. ADJOURNMENT

MOTION: Audit Committee Member Sheeley moved to adjourn, seconded by Audit Committee Member Puffer.

VOTE: The motion carried unanimously.

Adopted _____ with/without changes. Motion by _____
(DATE)

Vote: _____ Signature: _____

- End of document