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# Memorandum

**Date:** November 19, 2020  
**From:** Roger Trca, Inspector General  
**To:** Sharon R. Bock, Esq. – Clerk & Comptroller  
**Subject:** Board Services Limited Scope Review



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## A. Background:

As one of its constitutional and statutory roles, the Clerk & Comptroller office serves as Clerk of the Board of County Commissioners (BOCC). The duties under this role are handled by the Board Services Department within the Finance Services Division. The Clerk's office must comply with Section 125.17, Florida Statute, which states: *"the clerk of the circuit court for the county shall be clerk and accountant of the board of county commissioners. He or she shall keep their minutes and accounts..."*. The Clerk's office must also comply with Section 286.011, Fla. Stat., which states: *"(1)... board or commission must provide reasonable notice of ...meetings...(2) The minutes of a meeting... shall be promptly recorded, and such records shall be open to public inspection..."*

The Board Services Department is comprised of the Minutes and Value Adjustment Board Units. The Minutes Unit is responsible for recording and managing BOCC and other committee meetings and workshops and providing all meeting minutes and videos to the public via the Clerk's website. This includes preparing minutes for the meetings and associated records (filings, official documents, etc.), indexing and distributing official minutes, preparing public meeting notices and agendas, and uploading videos to the Clerk and Comptroller website for public access.

The Value Adjustment Board (VAB) Unit schedules, hears and reviews petitions filed by property owners disputing assessments, classifications or exemption status made by the Property Appraiser. The VAB Unit manages petition filings, meetings, and records management in accordance with Section 12D-9.007 of the Florida Uniform Policies and Procedures. The annual VAB petition process begins with meetings that are formally noticed and are held from August through March. The VAB Unit maintains supporting documentation (e.g., petition, voice recording of hearing) related to each petition in the AXIA application. There are approximately four to six VAB Committee meetings (e.g., organization, initial, final certification meetings) each year. VAB Committee meetings are managed by Board Services and approved by the VAB Board, instead of BOCC.

Board Services provided the updated performance metrics in Table 1 below:

| Clerk of the Board<br>Performance Measures | FY2018 | FY2019 | FY2020 | FY2021<br>Goal |
|--|--------|--------|--------|----------------|
| <b>Minutes</b>                             |        |        |        |                |
| Meetings Attended                          | 85     | 85     | 90     | 80             |
| Ordinances                                 | 35     | 42     | 21     | 45             |
| <b>Value Adjustment Board</b>              |        |        |        |                |
| Petitions Received                         | 4,206  | 4,331  | 3,971  | 4,600          |
| Hearings Scheduled                         | 2,134  | 2,613  | Note 1 | 2,850          |

Table 1

Note 1: The metrics for 'Hearings Scheduled' for FY2020 is not available at this time, as hearings are currently in process. VAB hearings are based on the calendar year; as such, the current VAB season is part of fiscal year 2021.

Melissa Corrales, Manager, leads the Board Services Department supported by a supervisor, a coordinator and 12 staff members. Ms. Corrales has been managing the department since February 4, 2020.

## B. Objectives, Scope and Methodology:

At management's request, the Clerk & Comptroller's Division of Inspector General (Clerk's IG) conducted a limited-scope review of the Board Services Department. The primary objective of our review was to determine whether a backlog existed in completing the minutes for BOCC and other committee meetings and workshops. If a backlog condition did exist, our objective was to assess and quantify the magnitude of the condition and determine root causes to the extent possible.

Our scope included Board Services activity and reporting logs for meetings (e.g., BOCC meetings, Value Adjustment Board meetings, and other committee meetings and workshops) that occurred between October 1, 2019 and September 30, 2020.

In order to meet these objectives, we conducted interviews and process walkthroughs, reviewed departmental procedures and processes, reviewed staffing and workload information, obtained and reviewed departmental productivity, reporting logs and schedules used to manage their workflows. We conducted limited testing to ensure accuracy of reported productivity and reporting logs. We also performed analyses to determine timeliness of completion of meeting minutes.

### **C. Conclusion:**

The limited-scope review of Board Services determined that there were 27 of 90 (30%) BOCC and other meetings and workshops from October 1, 2019 through September 30, 2020, for which the minutes were not completed as of October 23, 2020. Of the 27 uncompleted meeting minutes, 12 of 90 (13%) were aged under 60 calendar days and 15 of 90 (17%) were aged more than 60 days. The backlog ranged from 29 to 171 calendar days. The 27 meeting minutes remained uncompleted for an average of 80 calendar days.

Section 286.011, Fla. Stat., requires the minutes of a meeting to be promptly recorded; however, there was no specific timeliness requirement included in the Board Services procedures for meeting minute completion. We also noted inconsistencies and inaccuracies of data related to meeting minute record keeping (e.g., meeting minute completion date was not consistently documented). Observations and opportunities for improvement were also noted related to system limitations, process efficiencies, performance measures and reporting, staff training, and departmental procedures.

### **D. Observations:**

#### **1) Process Review**

The Minutes Unit, within Board Services, oversees the production of meeting minutes for all clerked meetings during the year. BOCC and committees submit their respective meeting dates at the beginning of each calendar year. Agendas and related documents are delivered approximately one week prior to the scheduled meeting. Clerk specialists are assigned to review the documents, to condense or summarize the meetings and other staff members to approve the meeting minutes. The process is summarized below:

- The Minutes Document Clerk is responsible for receiving, reviewing and preparing all documents related to the meeting agenda. The Minutes Document Clerk oversees the organization and management of documents (e.g., labeling and creating folders to maintain the documents in the Minutes shared drive as well as in the Records Filing Room area).
- The Minutes Document Clerk is also responsible to ensure proper recording of agenda items (e.g., resolution number, ordinances number, budget amendments, and budget transfer). This step is critical to ensure proper tracking and to capture all agenda items. This is tied to the Redline process, which enables the Minutes Document Clerk to track agenda items (e.g. resolution numbers) effectively based on motions made by the Board during the live meeting. The Minutes Document



Clerk is also responsible for scanning the physical copies of documents submitted by BOCC or committees. Scanning occurs after the meeting takes place.

- The Minutes Document Clerk must also identify whether documents need additional follow-up or processing actions (e.g., special handling, missing signature) in order to comply with BOCC policy. Management noted the Minutes Document Clerk's tasks are particularly time consuming and manual.
- Senior staff (manager, supervisor, coordinator and a senior clerk) assigns and schedules the Minutes Clerk to attend the meetings and record (clerk) such meetings. During their time clerking the meetings, Minutes Clerks have to keep track of all items that have a vote (e.g., board appointments, amended items).
- The Minutes Clerk is responsible for gathering the necessary documents for the meeting, preparing and setting up the recording equipment (e.g., CD recorder, hand-held digital recorders, laptops), and taking notes needed as placeholders for their subsequent redline and condensing tasks.
- The Minutes Clerk obtains a final agenda from the Minutes Document Clerk and numbers the agenda items for the regular portion of the agenda matching it to all votes. The Minutes Document Clerk numbers the agenda items for the consent portion of the agenda. Upon completion of the meeting, the Minutes Clerk issues a Redline Agenda, which includes a summary of time sensitive information (e.g., tally of the votes, board appointment, amendments). This process also impacts the Minutes Document Clerk, who is keeping track of rushed items requested by the County.
- The Minutes Clerk completes preliminary meeting minutes and publishes them in EarthChannel (a link on the County's controlled website used for internal access). County departments use the preliminary meeting minutes to review items such as final votes and resolution numbers.
- The Minutes Clerk use the preliminary meeting minutes as their shell to begin their condensing duties. They then condense, or summarize, the content of the meeting using the Express Scribe application to assist in the review of the meeting's audio recording (e.g., control speed of recording). Management stated the condensing process varies depending on the complexity of the meetings. For example, BOCC zoning meeting minutes may take longer to complete due to the complexity and technical nature of the meeting content.
- The Minutes Clerk is required to perform their own proofing/editing and to correct errors prior to submitting to the appointed proofer/editor.
- Upon completion of their review and corrections, the Minutes Clerk submits the completed draft minutes to the appointed proofer/editor. The Minutes Clerk must address any feedback resulting from the review.



- Senior staff assign roles and tasks in the Board Services Meeting Minutes Application (BSM) (e.g., expected completion date, proofing clerk). Each clerk tracks his or her own progress throughout the engagement (e.g., meeting creation date, meeting type, board meeting date, expected completion date).
- Applicable official meeting minutes are submitted to BOCC for approval. Management stated the majority of committee meetings (e.g. Commission on Ethics, Inspector General Committee) do not require BOCC approval though Committee meetings are approved by their respective Committee Boards. In summary, all official minutes are approved. The only minutes that do not need approval are the Commission on Ethics Hearings.
- Once approved, the official meeting minutes are published into EarthChannel. Management stated the official meeting minutes replace the preliminary meeting minutes previously published in EarthChannel.
- The Minutes Records Clerk is responsible for fulfilling public records requests. Management stated the majority of records requests are internal and are from Clerk's Office and/or County staff.

## 2) Backlog Review

The Minutes Unit utilizes the Board Services Meeting Minutes Application (BSM) to inventory and control the production of meeting minutes (e.g. condensing, editing and approval). However, due to BSM's system limitations and inaccuracies (e.g., inaccurate minutes' completion dates), management implemented a separate Excel report, the Meeting Minutes Backlog Sheet, to track all clerked meetings that will eventually be condensed, edited and sent for approval.

In order to determine whether a backlog existed, we obtained the Meeting Minutes and Recording Log (BSM Log) from the BSM system and the Meeting Minutes Backlog Sheet (Excel Report) from management for all clerked meetings between October 1, 2019 and September 30, 2020. We performed the analyses below, with tables and explanatory notes.

### Summary of Meetings by Type:

The summary below (Table 2) provides the total meetings that occurred between October 1, 2019 and September 30, 2020. Refer to the following notes for an explanation of each column below.

| Meeting Type                                  | Number of Meetings |              |           |
|---|--------------------|--------------|-----------|
|   | Verified Total     | Excel Report | BSM Log   |
| Board of County Commissioners <i>(Note 1)</i> | 60                 | 53           | 41        |
| Commission on Ethics                          | 13                 | 7            | 8         |
| Value Adjustment Board                        | 4                  | 3            | 3         |
| Internal Audit Committee                      | 3                  | 2            | 2         |
| Investment Policy Committee                   | 3                  | 1            | 2         |
| County Financing Committee                    | 2                  | 1            | 1         |
| Inspector General Committee                   | 2                  | 1            | 1         |
| Legislative Delegation                        | 2                  | 1            | 2         |
| Commission on Affordable Housing              | 1                  | 1            | 0         |
| <b>Total</b>                                  | <b>90</b>          | <b>70</b>    | <b>60</b> |

Table 2

Note 1: Board of County Commissioners' meetings include regular meetings, budget, workshop, zoning and others.

- We noted there were discrepancies between the BSM Log and the Excel Report as some meetings were included in one report and not the other. We consolidated the information from these two sources, verified the accuracy of the meetings with the Board Services Manager (using other sources as needed), and created the "Verified Total" information to account for all the meetings during the one year scope period.
- We utilized the "Verified Total" information to perform subsequent analyses, which are detailed below.

### Summary of Completed Meetings:

The summary below (Table 3) shows the total quantity of meetings that occurred between October 1, 2019 and September 30, 2020, for which Board Services had either completed or not completed the related minutes as of October 23, 2020.

| Meeting Minutes                       | Total     | Percentage  |
|---------------------------------------|-----------|-------------|
| Completed                             | 63        | 70%         |
| Not Completed <i>(as of 10/23/20)</i> | 27        | 30%         |
| <b>Total</b>                          | <b>90</b> | <b>100%</b> |

Table 3

In order to determine whether meeting minutes were completed, we utilized the "Final Proof Date" as the date of completion as included in the Excel Report. However, based

on conversations with management and our analysis, we noted the dates of completion were not fully accurate nor consistently documented. Board Services staff communicated the dates of completion to management verbally, via email or via the BSM system. (Refer to Sample Testing for Accuracy section on page 8).

**Summary by Meeting Minutes Completed:**

The review disclosed 63 of 90 (70%) meetings had completed official meeting minutes. We noted 60 of these 63 meetings (95%) had a completed date recorded in the Excel Report (“Final Proof Date”). We noted three (3) meeting minutes did not have support to evidence the minutes’ completion dates. As such, the analysis below reports on the 60 of the 90 (67%) meeting minutes completed.

The summary below (Table 4) shows the total quantity (#) and percentage (%) of the 60 meetings for which Board Services had **completed** the minutes, and related timeliness of completion. We calculated the timeliness based on the date of the meeting and the date the meeting minutes were completed (“Final Proof Date” in the Excel Report).

| Completed Meeting Minutes                       | Total     | Percentage  |
|---|-----------|-------------|
| Completed less than 30 days (< 1 month)         | 11        | 18%         |
| Completed between 31 and 60 days (< 2 months)   | 9         | 15%         |
| Completed between 61 and 90 days (< 3 months)   | 7         | 12%         |
| Completed between 91 and 120 days (< 4 months)  | 9         | 15%         |
| Completed between 121 and 150 days (< 5 months) | 12        | 20%         |
| Completed between 151 and 180 days (< 6 months) | 10        | 17%         |
| Completed more than 181 days (> 6 months)       | 2         | 3%          |
| <b>Total</b>                                    | <b>60</b> | <b>100%</b> |

Table 4

We noted the following:

- 20 of 90 (22%) of the meeting minutes were completed less than 60 calendar days after the meeting date.
- 40 of 90 (44%) were completed more than 60 calendar days after the meeting date.
- 3 of 90 (3%) had official meeting minutes; however, there was no support to evidence the minutes’ completion dates. These were excluded from the timeliness analysis in Table 4, but included in the total number of minutes completed. That is, there were a total of 90 completed meeting minutes.
- The average number of days to complete the 60 meeting minutes was 87 calendar days.
- The days to complete the minutes ranged from 8 to 215 calendar days.



We obtained performance metrics from two Clerk’s offices in Florida and inquired about the timeliness of completion of meeting minutes based on the meeting date to the official meeting minute completion date. We noted the following:

- One office reported that in 2020, meeting minutes were completed in an average of 30 working days. In 2019 and 2018, the average completion time was 28 and 47 working days, respectively. The oldest regular Board meeting minute pending completion was 67 working days.
- Another office reported an average of seven (7) calendar days for the completion of regular Board meeting minutes.

**Summary by Meeting Minutes Not Completed (Backlog Condition):**

The summary below (Table 5) shows the total quantity (#) and percentage (%) of the 27 of 90 (30%) meetings for which Board Services had **not completed** the minutes, and related aging of the backlog. We reviewed the meetings between October 1, 2019 and September 30, 2020, and calculated the backlog dates from the date of the meeting to October 23, 2020.

| Meeting Minutes Not Completed<br>(from meeting date to 10/23/20) | Total     | Percentage  |
|--|-----------|-------------|
| Completed less than 30 days (< 1 month)                          | 1         | 4%          |
| Completed between 31 and 60 days (< 2 months)                    | 11        | 40%         |
| Completed between 61 and 90 days (< 3 months)                    | 5         | 19%         |
| Completed between 91 and 120 days (< 4 months)                   | 5         | 19%         |
| Completed between 121 and 150 days (< 5 months)                  | 4         | 14%         |
| Completed between 151 and 180 days (< 6 months)                  | 1         | 4%          |
| Completed more than 181 days (> 6 months)                        | 0         | 0%          |
| <b>Total</b>   | <b>27</b> | <b>100%</b> |

Table 5

We noted the following:

- 12 of 90 (13%) of the meeting minutes not completed are less than 60 calendar days from the date of the meeting.
- 15 of 90 (17%) of the meeting minutes not completed are older than 60 days from the date of the meeting.
- The average number of days the 27 meeting minutes have remained uncompleted is 80 calendar days as of October 23, 2020.
- The backlog of uncompleted meeting minutes ranged from 29 to 171 calendar days.





**Sample Testing for Accuracy:** Of the 90 meetings that occurred between October 1, 2019, and September 30, 2020, we selected 10 completed meeting minutes to review the accuracy of the information reported in the Excel Report (e.g., “Final Proof Date”, existence of final official meeting minutes). The following observations were noted:

- All 10 meeting minutes sampled had completed official meeting minutes.
- Supporting documentation was not available for 2 of 10 meetings to substantiate completion of minutes. Management stated the staff occasionally provided verbal updates to substantiate the minutes completion dates.
- Supporting documentation (e.g., proof of completion date from BSM, email) was available for 8 of 10 meetings to substantiate completion of minutes. However, the fields used in BSM to evidence completion of meeting minutes were inconsistently utilized. Some meeting minutes completion dates were based on dates the minutes were either edited, condensed or corrected.

### 3) Areas of Concern and Opportunities for Improvement:

Our reviewed disclosed the following areas of concern and opportunities for improvement.

- **Board Service Meeting Minutes (BSM) Application:** Management had previously identified the following concerns related to the usage of BSM.
  - BSM (a Microsoft Access database application) was created to inventory and control production of meeting minutes. The Finance Systems & Project Management team currently maintains the BSM application. Management stated BSM has many system limitations (e.g., no search engine to look up meeting minutes) and few individuals know how to manage the system properly.
  - Management and staff stated certain information included in BSM is not accurate. For example, BSM was capturing an “expected completion date” as an initial approximate date for completing the minutes for each meeting. However, the actual minutes’ completion dates were not captured in BSM so minutes were incorrectly reported as completed when they were not completed. Therefore, management was unable to utilize BSM to monitor the backlog status as reliance could not be placed on the dates of completion.
  - Management and staff do not consistently utilize BSM to inventory and control the production of meeting minutes given the noted data inaccuracies. As a work-around solution, management implemented an Excel-based Meeting Minutes Backlog Sheet (Excel Report) to inventory



and control staff productivity. Management uses BSM mainly to control BOCC meetings.

- **Process Improvement:**

- The final completion dates of the meeting minutes were not consistently recorded or input correctly into BSM. Currently, staff inform management that meeting minutes are completed verbally or via email though such information is not consistently recorded in BSM. The current spreadsheet is updated to reflect the Final Proof Date.
- Performance and productivity measures are not in place for completing meeting minutes. Performance measures and related reporting could add value to Board Services when linked to departmental objectives. Monitoring the results of timeliness and accuracy measures would allow management to evaluate the efficiency and effectiveness of the department and individuals.
- Certain information in the meeting minutes may not need to be included due to relevancy and priority. Management stated some information could be provided via transcription when needed.
- Management stated the process to create meeting minutes is manual and labor intensive, resulting in frequent edits and proof reading inconsistencies.

- **Training:**

- Management stated concerns related to the misalignment between complexities of tasks required to be completed and staff skills level. Management noted some meeting minutes are complex and require a higher level of specific training and knowledge.
- Management stated staff assigned to work in the Value Adjustment Board (VAB) Unit require higher level of skills and training to manage the process. These employees can be cross-trained to complete meeting minutes when the VAB season ends. The VAB staff is active from beginning of August through March. Therefore, from April to July, staff can complete other tasks. However, VAB personnel are classified currently as Administrative Specialist I only. They will need to be reclassified accordingly. Minutes Clerks are level II classification.
- Management stated meeting minutes have different levels of difficulty and staff are not be properly trained to efficiently and effectively complete all meeting minutes assigned. Training should be specifically targeted to employees based on the types of board meetings and related requirements.



- **Procedures:**

- Management is in the process of updating procedures and creating new procedures to address current practices within Board Services.
- We noted some procedures were in draft form and did not consistently include identifying references (e.g., name of reviewer, references to statutes/guidance/best practices).

**Recommendations:**

Management should consider the following actions:

- A. Conduct a comprehensive business analysis of Board Services to document the processes, business requirements, and work tasks. This may include a fit-gap or similar analysis to identify and document the process changes and technology support required to begin developing a plan to implement best practices throughout the department.
- B. Prioritize the meeting minutes pending completion in the backlog, with consideration given to meeting minutes requiring BOCC approval, and properly address the backlog to an acceptable condition.
- C. Continue to assess the utilization of appropriate systems and automated tools to manage the inventory and production of meeting minutes and to support the other responsibilities within Board Services. If the current Board Service Meeting Minutes (BSM) Application is maintained, management should ensure the data is accurate and reliable (e.g., the meeting minute completion date should be the final approval date in BSM). Based on the results of the comprehensive business analysis noted in recommendation 'A' above, develop a plan for acquisition and implementation of the systems and software tools that will enhance efficiencies and strive to achieve best practices.
- D. Perform benchmark analyses of other Clerk's offices and implement relevant performance and productivity measures (e.g., timeliness and accuracy). Also, implement related reporting tools to monitor results and enable appropriate actions to be taken to address outliers. Based on internal and external assessments, develop criteria for meeting minute expected completion dates, while considering the complexity and type of meetings.



- E. Continue to assess certain information in the meeting minutes that may not need to be included due to relevancy and priority though still ensuring BOCC requirements are fully satisfied. Also, benchmark other Clerk's offices to determine best practices for capturing and condensing relevant information and other Board Services responsibilities.
- F. Continue to assess and implement an appropriate training program for all staff handling minute meeting production (condensing, editing and proof reading) and other Board Service responsibilities. Also, continue to assess and implement a cross-training opportunities to maximize productivity within Board Services.
- G. Continue to create and update relevant procedures and appropriately communicate and issue final procedures to Board Services as recommended above.

**Management Responses:**

Board Services management provided the following response:

The current management team has not been with this department very long (manager since February 2020 and director since August 2020). Responses are based on information based on existing documentation and information received from staff. COVID-19 pandemic has impacted the opportunity to assimilate business processes and procedures in the department.

- A. Management concurs with this recommendation and will take a 2 phased approach.

Phase 1 will assess the utilization of current systems and automated tools used to manage the inventory and production of meeting minutes and support the other responsibilities within Board Services, to see what changes can be made in the short term to improve processes and reporting.

Phase 2 will be a complete review and business analysis of the Minutes and Board Records sections of Board Services. The objective of conducting the business analysis would be understanding and documenting business requirements, work tasks, business processes in order to set up the framework to improve processes and efficiencies as best business practices and processes are implemented. It will also be used in the acquisition and implementation of technology where relevant.

Some of the critical activities/areas/topics to be covered by the analysis include:

- 1) Understanding and documenting business requirements, operational needs and work tasks
- 2) Processes Streamlining (Defining the future state)
- 3) Classification and/or Reclassification of Positions
- 4) Cross-training between the Minutes and Record Services sections
- 5) Determination of best Writing Standard
- 6) Implementation and use of Technology
  - a) Meeting Minutes Tracking
  - b) Transcription Software
- 7) Department Dashboard

The following responses assume a short-term approach, which may be different if a long-term approach is taken. It also assumes that additional resources or business analyst (internal or external) will be provided to assist in gathering requirements and conducting the necessary research.

Target Completion Date: 01/15/2021 for Phase 1 and 04/30/2021 for Phase 2

- B. Management concurs with this recommendation. Currently, there is an effort to get as many meetings as possible up to date. Due to the visibility of the meeting minutes requiring BOCC approval, consideration will be given to meeting minutes requiring BOCC approval. However, there is a challenge as it relates to committee requirements that require meeting minutes to be prepared prior to each monthly meeting. With the approval of overtime, remote work and supplemental assistance, we will do our best to get to an “acceptable backlog”. For purposes of this review, a 60-day backlog is deemed acceptable.

Target Completion Date: 03/31/2021

- C. Management concurs with this recommendation and will take a 2-phased approach. Phase 1 will assess the utilization of current systems and automated tools used to manage the inventory and production of meeting minutes and support the other responsibilities within Board Services, to see what changes can be made in the short term to improve processes and reporting. Phase 2 will create a plan for acquisition and implementation of the systems and software tools that will enhance efficiencies achieve best practices based on results from the comprehensive business analysis noted in recommendation ‘A’ above.

Target Completion Date: 02/28/2021 for Phase 1 and 04/30/2021 for Phase 2



D. Management concurs assuming that output from other Clerk Offices are at the same level of detail expected by Palm Beach County BCC.

Target Completion Date: 02/28/2021

E. Management concurs assuming that Palm Beach County requirements are the same or very similar to that of other Florida counties. Please note that requirements from past practice required extensive condensing, which is a large part of this issue. For example, Clerks are spending substantial amount of time condensing all Commissioners Comments in the Redline Agenda. Additional discussion with Clerk executive staff and relevant County personnel will be necessary to determine the agreed level of condensing that is required.

Target Completion Date: 02/28/2021

F. Management concurs with this recommendation.

Target Completion Date: 09/30/2021

G. Management concurs with this recommendation. Based on the phased approach and the focus on the reduction of the backlog, current procedures will continue to be updated a part of phase 1. Complete and final procedures will not be completed until phase 2 mentioned in A above is complete and any new systems and procedures are implemented.

Target Completion Date: 12/31/2021

cc: Radcliffe Brown, Director – Finance Services  
Melissa Corales, Manager - Finance Services, Board Services  
Leslie Cohen, Legal Compliance Officer – Finance Services

