



Rizzetta & Company

Belmont Community Development District

**Board of Supervisors'
Regular Meeting
February 19, 2020**

**District Office:
9428 Camden Field Parkway
Riverview, FL 33578
813-533-2950**

www.belmontcdd.com

BELMONT COMMUNITY DEVELOPMENT DISTRICT AGENDA

Rizzetta & Company, located at 9428 Camden Field Parkway, Riverview, Florida 33578.

Board of Supervisors	Charles Perkins Shannon Carey Tina Fludd Kristen Brooks Roger Jones	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
Regional District Manager	Justin Croom	Rizzetta & Company, Inc.
District Counsel	Jennifer Kilinski	Hopping Green & Sams, P.A.
District Engineer	Greg Woodcock	Cardno

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting / hearing / workshop by contacting the District Manager at (813)533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

BELMONT COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE • 9428 CAMDEN FIELD PARKWAY• RIVERVIEW, FL 33578

Board of Supervisors
Belmont Community
Development District

February 12, 2020

AGENDA

Dear Board Members:

The Regular meeting of the Board of Supervisors of the Belmont Community Development District will be held on **Wednesday, February 19, 2020 at 10:00 a.m.** at the office of Rizzetta and Company, Inc. located at 9428 Camden Field Parkway, Riverview, Florida 33578. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Regular Meeting held on January 15, 2020Tab 1
 - B. Consideration of Operation and Maintenance Expenditures for December 2019 Tab 2
 - C. **Ratification of Construction Requisition for Series 2016AB # 268-275 Tab 3**
 - D. Consideration of Tina Fludd Resignation Tab 4
- 4. STAFF REPORTS**
 - A. Field Services Manager
 1. Presentation of February 2020 Field Inspection Report.....Tab 5
 - B. Sitex Aquatics
 1. Presentation of February 2020 Sitex Aquatics Inspection Report.....Tab 6
 - C. District Counsel
 - D. District Engineer
 - E. District Manager
- 5. BUSINESS ITEMS**
 - A. Consideration of Water Fountain ProposalsTab 7
 - B. Consideration of Resolution 2020-02, Adopting Internal Controls Policy Tab 8
 - C. Consideration of HVAC Maintenance Proposal Tab 9
 - D. Consideration of Amenity Center Internet UpgradeTab 10
 - E. Consideration of Trash Can Proposal Tab 11
 - F. Consideration of Hammock Proposal Tab 12
 - G. Consideration of Pergola Painting Proposal.....Tab 13
 - H. Consideration of Easement Access for Pool Construction Tab 14
 - I. **Ratification of the Request to Liquidate the Remaining Trust Funds for the 2016B Bonds Tab 15**
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 533-2950.

Sincerely,

Justin Croom

Justin Croom
District Manager

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**BELMONT
COMMUNITY DEVELOPMENT DISTRICT**

The Regular meeting of the Board of Supervisors of Belmont Community Development District was held on **Wednesday, January 15, 2019 at 6:08 p.m.** at the office of Rizzetta & Company, located at 9428 Camden Field Parkway, Riverview, Florida 33578.

Present and constituting a quorum:

Charles Perkins	Board Supervisor, Chairman
Kristen Brooks	Board Supervisor, Assistant Secretary
Tina Fludd	Board Supervisor, Assistant Secretary

Also present were:

Justin Croom	District Manager, Rizzetta & Company
Greg Woodcock	District Engineer, Cardno
Lindsay Whelan	District Counsel, Hopping Green & Sams
Patrick Bell	Field Service Manager Rizzetta & Company
John Cornelius	BrightView Landscape Services
Maria Adams	BrightView Landscape Services
Martin Padilla	BrightView Landscape Services
Audience	

FIRST ORDER OF BUSINESS

Call to Order

Mr. Croom called the meeting to order and read the roll call.

SECOND ORDER OF BUSINESS

Audience Comments

A resident commented on the entrance signs and Royal Palm sign lighting.

A resident commented on the garbage cans at Ivory Dr., the Mailbox cover at Sea Hero, and the sod issues at 10051 Ivory Dr.

The resident whose amenity privileges were suspended, appealed to the Board to reverse their decision siting medical issues as the reason for the incident and expressed remorse.

On a Motion by Ms. Brooks, seconded by Mr. Perkins, with all in favor, the Board of Supervisors agreed to allow resident to resume their privileges on the condition that if it were to happen again, privileges would automatically be suspended for 6 months for the Belmont Community Development District.

A resident commented on the cutting of the trees at the sidewalks.

A resident commented on the erosion issues at Shumar Park.

48 **THIRD ORDER OF BUSINESS** **Consideration of Minutes of the Board of**
49 **Supervisors' Regular Meeting held on**
50 **December 18, 2019**
51

On a Motion by Mr. Perkins, seconded by Ms. Brooks, with all in favor, the Board of Supervisors approved the minutes from the regular meeting held on December 18, 2019 for the Belmont Community Development District.

52
53 **FOURTH ORDER OF BUSINESS** **Consideration of Operation and**
54 **Maintenance Expenditures for November**
55 **2019**
56

57 Mr. Croom answered general questions from the Board regarding O&M invoices.
58

On a Motion by Ms. Fludd, seconded by Mr. Perkins, with all in favor, the Board of Supervisors approved the Operation and Maintenance Expenditures for November 2019 (\$39,162.77) for the Belmont Community Development District.

59
60 **FIFTH ORDER OF BUSINESS** **Ratification of Construction Requisition for**
61 **Series 2016AB #263-267**
62

On a Motion by Ms. Fludd, seconded by Ms. Brooks, with all in favor, the Board of Supervisors ratified the Construction Requisitions for Series 2016AB #263-267 for the Belmont Community Development District.

63
64 **SIXTH ORDER OF BUSINESS** **Staff Reports**
65

66 **A.** Field Services Manager
67

- 68 1. Presentation of the January 2020 Field Inspection Report
69

70 Mr. Bell reviewed the January 2020 field inspection report with the Board. There
71 was a discussion regarding the landscaping issues at Count Fleet park that the
72 Board would like addressed. The Board commented that the sidewalks need hard
73 edging.
74

75 **B.** Sitex Aquatics
76

- 77 1. Presentation of the January 2020 Sitex Aquatics Inspection Report
78

79 The Board reviewed the January 2020 Sitex aquatics report. General
80 discussion ensued.
81

82 **C.** District Counsel
83

84 No report
85
86
87
88

89 **D. District Engineer**

90
91 Mr. Woodcock presented a report of current engineering projects to the Board and
92 answered questions concerning those projects. Mr. Woodcock expressed it has been
93 difficult to find contractors for certain projects. The Board should expect proposals for
94 pool work, the dog park as well and landscaping and irrigation issues at the next
95 meeting. Mr. Woodcock informed the Board that LED lights will be installed by the
96 school crosswalks. The Board would also like proposals for pergola repairs and
97 painting. Pavers will be removed at the light on Paseo and Gate Dancer.
98

On a Motion by Ms. Fludd, seconded by Mr. Perkins, with all in favor, the Board of Supervisors approved a not-to-exceed amount of \$95,000 to repair the building tower for the Belmont Community Development District.

99
100 **E. District Manager**

101
102 Mr. Croom informed the Board that the next regular meeting will be held on
103 Wednesday, February 19, 2020 at 10:00 a.m. and to be held at the offices of
104 Rizzetta and Company Inc., located at 9428 Camden Field Parkway, Riverview,
105 Florida 33578. Mr. Croom informed the Board that amenity center painting will
106 take place January 20th through the 25th. There was a discussion regarding wifi
107 at the amenity center and the Board would like proposals for the next Board
108 meeting. Mr. Croom gave updates regarding lighting for the mailboxes as well
109 as lighting at the basketball courts.
110

On a Motion by Ms. Brooks, seconded by Mr. Perkins, with all in favor, the Board of Supervisors approved the proposal from Payne Air Conditioning & Heating for preventative maintenance at an annual cost of \$596.00 for the Belmont Community Development District.

111
112
113 **SEVENTH ORDER OF BUSINESS** **Fountain Landscape Proposal Options**

114
115 The Board discussed the fountain landscape options and possible pocket park at Cedar
116 Creek. Mr. Woodcock will get a formal proposal for the next meeting and will confirm with
117 Publix that there will be no construction in that area.
118

119 **EIGHTH ORDER OF BUSINESS** **Supervisor Requests**

120
121 Mr. Brooks commented on Lennar's choice for fencing along the townhomes. Ms. Brooks also
122 commented on the number of trees at Lucky Debonair.
123

124 Mr. Perkins commented on the amenity center swing set. He also discussed getting pricing for
125 a children's book library. Mr. Perkins also discussed the construction phases and overall
126 timeline/schedule.
127

128 A resident asked about truck aided domes at Count Fleet & Stockwell and the ADA rumble
129 strips.

130 A resident asked a question about the lighting at Sea Hero & Ivory.

131 A resident asked if the street lights were LED.
132
133

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NINTH ORDER OF BUSINEES

Adjournment

On a Motion by Mr. Perkins, seconded by Ms. Fludd, with all in favor, the Board of Supervisors adjourned the meeting at 8:46 p.m. for the Belmont Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman

DRAFT

BELMONT COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

Operation and Maintenance Expenditures December 2019 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from December 1, 2019 through December 31, 2019. This does not include expenditures previously approved by the Board.

The total items being presented: **\$171,999.39**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Belmont Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2019 Through December 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
At Your Service Team, Inc.	003576	89083	Cleaning Services 12/19	\$ 310.00
Ballenger & Company, Inc.	003543	19435	WUP Reporting to SWFWMD 11/19	\$ 295.00
Bates Electric, Inc.	003532	131729	Electrical Repairs 11/19	\$ 320.00
BrightView Landscape Services, Inc.	003545	6536357	Tree Cutting 09/19	\$ 3,825.00
BrightView Landscape Services, Inc.	003545	6543117	Bush Hog Mowing - 10/19	\$ 830.00
BrightView Landscape Services, Inc.	003545	6550030	Irrigation Repairs 10/19	\$ 261.00
BrightView Landscape Services, Inc.	003545	6582517	Bush Hog - 10/19	\$ 4,960.00
BrightView Landscape Services, Inc.	003545	6591741	Landscape Maintenance 10/19	\$ 27,300.58
BrightView Landscape Services, Inc.	003545	6600463	Landscape Maintenance 11/19	\$ 21,700.58
BrightView Landscape Services, Inc.	003560	6626531	Irrigation Repairs 11/19	\$ 480.00
BrightView Landscape Services, Inc.	003564	6626665	Landscape Maintenance 12/19	\$ 23,443.58
Cardno, Inc	003547	518623	Services Rendered Through 06/28/2019	\$ 7,876.79
Cardno, Inc	003547	519760	Services Rendered Through 08/16/2019	\$ 10,119.51
Cardno, Inc	003565	522477	Services Rendered Through 11/01/19	\$ 7,583.75

Belmont Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2019 Through December 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Envera Systems, LLC	003566	685984	ISP Pass Thru, Access & CCTV 01/01/20-03/31/20	\$ 3,291.00
Hillsborough County BOCC	003567	5142407863 11/19	5142407863 Summary 11/19	\$ 275.05
Hillsborough County BOCC	003567	7884730674 11/19	7884730674 Summary 11/19	\$ 2,853.63
Hillsborough County BOCC	003567	8481600000 11/19	10050 Paseo Al Mar Blvd 11/19	\$ 143.05
Hopping Green & Sams	003551	110430	General/Monthly Legal Services 09/19	\$ 4,403.95
Hopping Green & Sams	003551	111018	General/Monthly Legal Services 10/19	\$ 6,647.86
Hopping Green & Sams	003568	111727	General/Monthly Legal Services 11/19	\$ 2,844.06
Illuminations Holiday Lighting, LLC	003552	2131119	Christmas Lighting 12/19	\$ 5,250.00
Innersync Studio	003561	18110	CDD Implementation - Onboarding of ADA Compliant Website	\$ 2,325.00
Innersync Studio	003561	18111	CDD Website Services - Annual Service	\$ 1,537.50
Kristen K Brooks	003546	KB112019	Board of Supervisors Meeting 11/20/19	\$ 200.00
NEWAGETUTORS, LLC	003559	1420	Website Fees & Maintenance 12/19	\$ 80.00
Nvirotect Pest Control Services, Inc.	003554	190546	Pest Control Services 11/19	\$ 65.00
Republic Services of Florida, LP #696	003555	0696-000839778	10050 Paseo Almar Blvd 12/19	\$ 180.85

Belmont Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2019 Through December 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	003556	INV0000045117	District Management Fees 12/19	\$ 4,247.66
Rizzetta Amenity Services, Inc.	003569	INV00000000006927	Out of Pocket Expenses 11/19	\$ 164.99
Rizzetta Amenity Services, Inc.	003569	INV00000000006955	Amenity Management Services 12/19	\$ 900.00
Roger M Jones Jr	003553	RJ112019	Board of Supervisors Meeting 11/20/19	\$ 200.00
Shannon Carey	003548	SC112019	Board of Supervisors Meeting 11/20/19	\$ 200.00
Site Masters of Florida, LLC	003570	121219-1	Constructed Bike Racks 12/19	\$ 6,000.00
Sitex Aquatics LLC	003571	3158B	Wetland Monitoring & Aquatic Maintenance 12/19	\$ 2,780.00
Sitex Aquatics LLC	003557	3304A	Wetland Monitoring & Aquatic Maintenance 11/19	\$ 2,780.00
Suncoast Pool Service	003573	5788	Pool and Spa Service 12/19	\$ 825.00
Swine Solutions LLC	003558	CDD 04	Monthly Trapping Service - 11/19	\$ 1,350.00
Tampa Poop 911, LLC	003574	2993290	Pet Waste Stations - 8 Station, Twice Weekly 10/19	\$ 273.87
Tampa Poop 911, LLC	003574	3048896	Pet Waste Stations - 8 Station, Twice Weekly 11/19	\$ 273.87
TECO	003575	Summary 11/19	Electric Summary 11/19	\$ 12,249.26
Times Publishing Company	003572	0000042144 12/06/19	Legal Advertising 12/19	\$ 152.00

Belmont Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2019 Through December 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Tina Marie Fludd	003549	TF112019	Board of Supervisors Meeting 11/20/19	\$ <u>200.00</u>
Report Total				\$ <u>171,999.39</u>

RESOLUTION 2020-02

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE BELMONT COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Belmont Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Hillsborough County, Florida; and

WHEREAS, consistent with Section 218.33, *Florida Statutes*, the District is statutorily required to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), *Florida Statutes*; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets; and

WHEREAS, to demonstrate compliance with Section 218.33, *Florida Statutes*, the District desires to adopt by resolution the Internal Controls Policy attached hereto as **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELMONT COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Internal Controls Policy attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 19TH DAY OF FEBRUARY, 2020.

ATTEST:

**BELMONT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

EXHIBIT "A"

BELMONT COMMUNITY DEVELOPMENT DISTRICT INTERNAL CONTROLS POLICY

1. Purpose.

- 1.1. The purpose of this internal controls policy is to establish and maintain internal controls for the Belmont Community Development District.
- 1.2. Consistent with Section 218.33(3), *Florida Statutes*, the internal controls adopted herein are designed to:
 - 1.2.1. Prevent and detect Fraud, Waste, and Abuse (as hereinafter defined).
 - 1.2.2. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
 - 1.2.3. Support economical and efficient operations.
 - 1.2.4. Ensure reliability of financial records and reports.
 - 1.2.5. Safeguard Assets (as hereinafter defined).

2. Definitions.

- 2.1. "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.
- 2.2. "Assets" means District assets such as cash or other financial resources, supplies, inventories, equipment and other fixed assets, real property, intellectual property, or data.
- 2.3. "Auditor" means the independent auditor (and its employees) retained by the District to perform the annual audit required by state law.
- 2.4. "Board" means the Board of Supervisors for the District.
- 2.5. "District Management" means (i) the independent contractor (and its employees) retained by the District to provide professional district management services to the District and (ii) any other independent contractor (and its employees) separately retained by the District to provide amenity management services, provided said services include a responsibility to safeguard and protect Assets.

- 2.6. "Fraud" means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment through the deliberate misuse or misapplication of an organization's resources.
- 2.7. "Internal Controls" means systems and procedures designed to prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.
- 2.8. "Risk" means anything that could negatively impact the District's ability to meet its goals and objectives. The term includes strategic, financial, regulatory, reputational, and operational risks.
- 2.9. "Waste" means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

3. Control Environment.

3.1. Ethical and Honest Behavior.

- 3.1.1. District Management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, contractors, vendors and others.
- 3.1.2. Managers at all levels must behave ethically and communicate to employees and others that they are expected to behave ethically.
- 3.1.3. Managers must demonstrate through words and actions that unethical behavior will not be tolerated.

4. Risk Assessment.

- 4.1. Risk Assessment. District Management is responsible for assessing Risk to the District. District Management's Risk assessments shall include, but not be limited to:
 - 4.1.1. Identifying potential hazards.
 - 4.1.2. Evaluating the likelihood and extent of harm.

- 4.1.3. Identifying cost-justified precautions and implementing those precautions.

5. Control Activities.

5.1. Minimum Internal Controls. The District hereby establishes the following minimum Internal Controls to prevent and detect Fraud, Waste, and Abuse:

5.1.1. Preventive controls designed to forestall errors or irregularities and thereby avoid the cost of corrections. Preventive control activities shall include, but not be limited to, the following:

5.1.1.1. Identifying and segregating incompatible duties and/or implementing mitigating controls.

5.1.1.2. Performing accounting functions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.1.3. Requiring proper authorizations to access and/or modify accounting software.

5.1.1.4. Implementing computerized accounting techniques (e.g. to help identify coding errors, avoid duplicate invoices, etc.).

5.1.1.5. Maintaining a schedule of the District's material fixed Assets.

5.1.1.6. Maintaining physical control over the District's material and vulnerable Assets (e.g. lock and key, computer passwords, network firewalls, etc.).

5.1.1.7. Retaining and restricting access to sensitive documents.

5.1.1.8. Performing regular electronic data backups.

5.1.2. Detective controls designed to measure the effectiveness of preventive controls and to detect errors or irregularities when they occur. Detective control activities shall include, but not be limited to, the following:

5.1.2.1. Preparing financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

- 5.1.2.2. Reviewing financial statements and investigating any material variances between budgeted expenses and actual expenses.
- 5.1.2.3. Establishing and implementing periodic reconciliations of bank, trust, and petty cash accounts.
- 5.1.2.4. Establishing an internal protocol for reporting and investigating known or suspected acts of Fraud, Waste, or Abuse.
- 5.1.2.5. Engaging in periodic physical inventory counts and comparisons with inventory records.
- 5.1.2.6. Monitoring all ACH (electronic) transactions and the sequencing of checks.

5.2. Implementation. District Management shall implement the minimum Internal Controls described herein. District Management may also implement additional Internal Controls that it deems advisable or appropriate for the District. The specific ways District Management implements these minimum Internal Controls shall be consistent with Generally Accepted Accounting Principles (GAAP) and otherwise conform to Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards and norms.

6. Information and Communication.

- 6.1. Information and Communication. District Management shall communicate to its employees (needing to know) information relevant to the Internal Controls, including but not limited to any changes to the Internal Controls and/or changes to laws, rules, contracts, grant agreements, and best practices.
- 6.2. Training. District Management shall regularly train its employees (needing the training) in connection with the Internal Controls described herein and promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

7. Monitoring Activities.

- 7.1. Internal Reviews. District Management shall internally review the District's Internal Controls at least once per year. In connection with this internal review, District Management shall:
 - 7.1.1.1. Review its operational processes.

- 7.1.1.2. Consider the potential risk of Fraud, Waste, or Abuse inherent in each process.
 - 7.1.1.3. Identify the controls included in the process, or controls that could be included, that would result in a reduction in the inherent risk.
 - 7.1.1.4. Assess whether there are Internal Controls that need to be improved or added to the process under consideration.
 - 7.1.1.5. Implement new controls or improve existing controls that are determined to be the most efficient and effective for decreasing the risk of Fraud, Waste or Abuse.
 - 7.1.1.6. Train its employees on implemented new controls or improvements to existing controls.
- 7.2. External Audits and Other Reviews. Audits and other reviews may be performed on various components of the District's Internal Controls by the Auditor consistent with Government Auditing Standards (GAS). Audits may identify material deficiencies in the Internal Controls and make recommendations to improve them. District Management shall communicate and cooperate with the Board and the Auditor regarding the potential implementation of Auditor recommendations.

Specific Authority: §§ 190.011(5), 218.33(3), *Florida Statutes*
Effective date: February 19, 2020