City of Cocoa

65 Stone Street
Cocoa, FL 32922

Meeting Agenda

Monday, October 19, 2020

6:00 PM

Cocoa City Council Chambers

Diamond Square RDA

I. CALL TO ORDER

ROLL CALL

INVOCATION

PLEDGE OF ALLEGIANCE

II. APPROVAL OF AGENDA AND MINUTES:

AGENDA:

1. 20-700 Agency approval of the Agenda for the Regular Meeting of October 19, 2020, as written or with amendments.

Attachments: 10-19-2020 Short DS.pdf

2. 20-702 Agency approval of the Minutes of the September 21, 2020, as written or with amendments.

Attachments: Minutes 9-21-20 FINAL.pdf

III. DELEGATIONS:

In accordance with the City Council's rules and procedures, residents or tax-payers of the City (upon any subject of general or public interest), City employees (regarding his/her employment), and water and sewer customers (on matters related to the City's water and/or sewer system), may address the City Council under Delegations on items not on the printed agenda by filling out a speaker card.

Speaker cards are located outside the Council meeting room and should be provided to the City Clerk. Please observe the time limit of five (5) minutes while speaking under Delegations. Delegations shall be limited to thirty (30) minutes unless extended by Council.

IV. PRESENTATIONS:

V. ACTION ITEMS:

1. 20-701 Agency Approval of Resolution #20-701, Amending the FY2021 Budget, BAF #2021-009-T, transferring funds to cover a short fall of $50.00 for DS CRA Insurance.

Attachments: 1246 Diamond Square RA CRM 20.21 Renewal .pdf

DS CRA Budget Resolution 20-701 FY 2020.pdf

BAF 21-009-T-CS-DS CRA Insurance FY21 (10-19-20) 20-701.pdf

2. 20-711 Approve Resolution (#20-711), Amending the FY21 Budget, Budget Adjustment Form (#21-008-T), in the amount of $5,000, and accept the Engagement Letter from MSL CPAs & Advisors to cover the cost of a CRA Audit, per Florida Statute 163.356(8) that governs Community Redevelopment Agencies.

Attachments: DS CRAs FY20 Audit Engagement Letter Signed Adobe 9.29.20.pdf
DS CRA Budget Resolution 20-711 FY 2020.pdf
BAF 21-008-T-CD-DSCRA (10-19-20) 20-711.pdf

VI. ATTORNEY'S REPORT:

VII. UPDATES AND STAFF REPORTS:

1. 20-713 Informational Item - 2020-2021 Budget

Attachments: Diamond Square CRA FY 2021 Budget.pdf

VIII. NEXT MEETING DATE:

The next regularly scheduled meeting of the Cocoa Redevelopment Agency will be on Monday at 6:00 PM at the Cocoa City Hall, 65 Stone Street, Cocoa, Florida.

IX. ADJOURNMENT

NOTICE TO THE PUBLIC:

Due to the COVID-19 Emergency and the closing of City Hall to the public to limit public gatherings in accordance with Federal and State directives, the City of Cocoa will be utilizing Communications Media Technology (CMT) for upcoming City Council meetings pursuant to the Governor's Executive Order Number 20-69 and Florida Statutes, Section 120.54(5)(b)(2), specifically one or more members of the City Council may attend and participate by speakerphone. Interested persons are encouraged to view and listen to the meeting by accessing the meeting at the following internet addresses:

(1) https://tinyurl.com/s5e875r or
(2) https://cocoa.legistar.com/DepartmentDetail.aspx?ID=26365&GUID=FF9D3369-D354-4FAB-800A-57D0AEE30153&Mode=MainBody

In addition, interested persons may submit their written comments or questions regarding the meeting prior to and during the meeting through Email, via the following email address: meetings@cocoafl.org. For more information about this CMT meeting or to provide information to be considered at this meeting, contact the City Clerk at the contact information stated above.

Pursuant to Section 286.0105, Florida Statutes, the City hereby advises the public that: if a person decides to appeal any decision made by the City Council with respect to any matter considered at its meeting or hearing, that person will need a record of the proceedings and for such purpose, affected persons may need to assure that a verbatim record of the proceedings is made, and such record shall include the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission into evidence of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals otherwise not allowed by law.

City Code Section 2-54 requires that an affirmative vote of a majority of a quorum present shall be necessary to enact an ordinance or adopt any resolution; except that two-thirds of the membership of the Council is required to enact an emergency ordinance. All ordinances require two readings, entitled first reading and second reading and public hearing, prior to adoption.

Members of the public speaking on public hearing items, though entitled to be heard by the City Council, are not entitled to an immediate response by either administrative staff members or Council once the public hearing is closed; however, Council discussion may or may not include a response. No question by the public should be addressed directly by the Administrative staff.

Public debate by individual speakers from the audience on public hearing items shall be limited to three (3) minutes. Representatives of recognized groups shall be limited to ten (10) minutes; and total debate on a single issue shall be limited to thirty (30) minutes. Only one presentation per person per issue shall be allowed.

A Council member may add an item to the agenda during the meeting only at the time the agenda is approved. If the item requires action by the Council, then it may be added to the agenda by an affirmative vote of the Council, and written documentation must be submitted at the time the item is added to the agenda.

This agenda is posted on the Municipal Bulletin Board and at the Central Brevard Library and Reference Center in Cocoa for public review.

A Council member may add an item to the agenda during the meeting only at the time the agenda is approved If the item requires action by the Council then it may be added to the agenda by an affirmative vote of the Council and written documentation must be submitted at the time the item is added to the agenda.

This agenda is posted on the Municipal Bulletin Board and at the Central Brevard Library and Reference Center in Cocoa for public review.

This is a public meeting. All interested parties may attend. The facility wherein this public meeting will be held is accessible to the physically handicapped. In accordance with the Americans With Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk of the City of Cocoa, listed below, at least 48 hours prior to the meeting: Carie Shealy, City Clerk, 65 Stone Street, Cocoa, by telephone at (321) 433-8484 or via email at cshealy@cocoafl.org.

City of Cocoa

65 Stone Street
Cocoa, FL 32922

COCOA
FLORIDA

Legislation Details (With Text)

File #:	20-700	**Version:** 2		**Name:**	
Type:	Agenda			**Status:**	Agenda Ready
File created:	10/7/2020			**In control:**	Diamond Square RDA
On agenda:	10/19/2020			**Final action:**	
Title:	Agency approval of the Agenda for the Regular Meeting of October 19, 2020, as written or with amendments.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	10-19-2020 Short DS.pdf				

Date	Ver.	Action By	Action	Result

DIAMOND SQUARE REDEVELOPMENT AGENCY AGENDA ITEM

Memo Date: October 7, 2020
Agenda Date: October 19, 2020
Prepared By: Lori Chabot, Redevelopment Coordinator
Through: Nancy A. Bunt, Community Services Director
Requested Action:
Agency approval of the Agenda for the Regular Meeting of October 19, 2020, as written or with amendments.

BACKGROUND:

Diamond Square Redevelopment Agency approves the agendas at the beginning of each meeting.

BUDGETARY IMPACT:

PREVIOUS ACTION:

RECOMMENDED MOTION:

Agency approval of the Agenda for the Regular Meeting of October 19, 2020, as written or with amendments.

DIAMOND SQUARE

REDEVELOPMENT AGENCY

REGULAR MEETING AGENDA

DATE: Monday, October 19, 2020
TIME: 6:00 p.m.

Location: Cocoa City Hall, Council Chambers
65 Stone Street

I. **CALL TO ORDER**
ROLL CALL
INVOCATION
PLEDGE OF ALLEGIANCE

II. **APPROVAL OF AGENDA & MINUTES**

AGENDA: Regular Meeting of October 19, 2020

MINUTES: Regular Meeting of September 21, 2020

III. **DELEGATIONS**

IV. **PRESENTATION**

V. **ACTION ITEMS**

1. Approve BAF and Resolution in the amount of $50 to transfer funds from the Contingency Account to cover a short fall for DS CRA Insurance.
2. Approve and accept Letter of Engagement from MSL for Audit services and approve a BAF and Resolution for costs associated.

VI. **ATTORNEY'S REPORT**

VII. **UPDATES AND STAFF REPORTS**

1. Informational Item – 2021 Budget

VIII. **NEXT MEETING DATE**
The next meeting of the Diamond Square Redevelopment Agency is November 16, 2020 at 6:00 PM. The meeting will be held in the Council Chambers at Cocoa City Hall located at 65 Stone Street.

IX. **ADJOURNMENT**

NOTICE TO PUBLIC:
This is a public meeting. All interested parties may attend. The facility wherein this meeting will be held is accessible to the physically handicapped. Please be advised that more than one member of the City Council may attend. Pursuant to Section 286.0105, *Florida Statutes*, the City hereby advises the public that: if a person decides to appeal any decision made by this board with respect to any matter considered at its meeting or hearing, that person will need a record of the proceedings and for such purpose, affected persons may need to insure that a verbatim record of the proceedings is made, and such record shall include the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission into evidence of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals otherwise allowed by law. This agenda is posted on the Municipal Bulletin Board and at the Central Brevard Library and Reference Center in Cocoa for public review.

65 Stone Street
Cocoa, FL 32922

City of Cocoa

Legislation Details (With Text)

File #:	20-702	**Version:** 3	**Name:**		
Type:	Minutes		**Status:**	Agenda Ready	
File created:	10/7/2020		**In control:**	Diamond Square RDA	
On agenda:	10/19/2020		**Final action:**		

Title: Agency approval of the Minutes of the September 21, 2020, as written or with amendments.

Sponsors:

Indexes:

Code sections:

Attachments: Minutes 9-21-20 FINAL.pdf

Date	Ver.	Action By	Action	Result

DIAMOND SQUARE REDEVELOPMENT AGENCY AGENDA ITEM

Memo Date: October 7, 2020
Agenda Date: October 19, 2020
Prepared By: Lori Chabot, Redevelopment Coordinator
Through: Nancy A. Bunt, Community Director
Requested Action:
Agency approval of the Minutes of the September 21, 2020, as written or with amendments.

BACKGROUND:

The Diamond Square Community Redevelopment Agency approves the Minutes of the previous meeting at the beginning of each meeting.

BUDGETARY IMPACT:

PREVIOUS ACTION:

RECOMMENDED MOTION:

Agency approval of the Minutes of the September 21, 2020, as written or with amendments.

City of Cocoa

65 Stone Street
Cocoa, FL 32922

Legislation Details (With Text)

File #:	20-701	**Version:** 2	**Name:**		
Type:	Agenda		**Status:**	Agenda Ready	
File created:	10/7/2020		**In control:**	Diamond Square RDA	
On agenda:	10/19/2020		**Final action:**		

Title: Agency Approval of Resolution #20-701, Amending the FY2021 Budget, BAF #2021-009-T, transferring funds to cover a short fall of $50.00 for DS CRA Insurance.

Sponsors:

Indexes:

Code sections:

Attachments: 1246 Diamond Square RA CRM 20.21 Renewal .pdf
DS CRA Budget Resolution 20-701 FY 2020.pdf
BAF 21-009-T-CS-DS CRA Insurance FY21 (10-19-20) 20-701.pdf

Date	Ver.	Action By	Action	Result

DIAMOND SQUARE REDEVELOPMENT AGENCY AGENDA ITEM

Memo Date: October 7, 2020
Agenda Date: October 19, 2020
Prepared By: Lori Chabot, Redevelopment Coordinator
Through: Nancy A. Bunt, Community Services Director
Requested Action:
Agency Approval of Resolution #20-701, Amending the FY2021 Budget, BAF #2021-009-T, transferring funds to cover a short fall of $50.00 for DS CRA Insurance.

BACKGROUND:

At the August 17, 2020 Diamond Square CRA meeting, the Proposed Budget was approved by the DS CRA. Staff later received an invoice for the insurance indicating the budgeted amount for insurance was short $50.00. The Insurance for the CRA includes General Liability Coverage for the Agency for Fiscal Year 2021.

At the September 23, 2020 City Council approved the City's Fiscal Year 2021 Budget that includes the DS CRA budget. The budget transfer will move funds from the CRA's Contingency line (111-3230 -559-39.00) to the Insurance line (111-3230-559-45.00) in the amount of $50.00. Staff requests Agency approval of the BAF for $50.00 and a Budget Resolution amending the FY2021 budget.

Redevelopment Plan Update Goals/Objectives: I.1 (Utilize the administrative and financial mechanisms and financial mechanisms necessary to achieve the goals and objects of the Cocoa Redevelopment Plan as amended.)

BUDGETARY IMPACT:

Budgeted	No
If not budgeted, is amendment/transfer attached?	Yes

BAF# 21-009-T

Amount Requested	$50.00
Account - Contingency	111-3230-559.39-00
Account - Insurance	111-3230-559.45-00

PREVIOUS ACTION:

RECOMMENDED MOTION:

Agency Approval of Resolution #20-701, Amending the FY2021 Budget, BAF #2021-009-T, transferring funds to cover a short fall of $50.00 for DS CRA Insurance.

FLORIDA MUNICIPAL INSURANCE TRUST

Protecting the ***Communities*** *We Call* ***Home***

RENEWAL QUOTE FOR 2020-2021

Diamond Square Redevelopment Agency

FMIT 1246

Coverage	Deductible	Limit	Premium
General/Professional Liability	$0	$1,000,000	$5,726
TOTAL FMIT PREMIUM			**$5,726**

Note: Coverage summaries provided herein are intended as an outline of coverage only and are necessarily brief. In the event of loss, all terms, conditions, and exclusions of actual Agreement and/or Policies will apply.

RESOLUTION NO. DSCRA 20-701

A RESOLUTION OF DIAMOND SQUARE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF COCOA, FLORIDA, AMENDING THE CITY OF DIAMOND SQUARE CRA BUDGET FOR FISCAL YEAR 2021; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Cocoa adopted the final budget for the fiscal year commencing on October 1, 2020, and ending on September 30, 2021, at a Regular meeting held on September 23, 2020; and

WHEREAS, in accordance with Article XII, Section 5 of the City of Cocoa Charter, whereby the Council/Diamond Square CRA may, at any time by resolution, transfer any unused and unencumbered appropriation or portion thereof from one office or department to another; and

WHEREAS, the City Council/Diamond Square CRA deems it to be in the best interest of the City of Cocoa to amend its budget as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The 2020-2021 fiscal year budget shall be amended as detailed in the attached sheets.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. This resolution shall become effective immediately upon its adoption by the City Council/Diamond Square CRA of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled on the 19th day of October, 2020.

Tracy Moore

Tracy Moore, Chairman

ATTEST:

Charlene Neuterman

Charlene Neuterman
Deputy Community Services Director

City of Cocoa Budget Adjustment Form FY 2021 - 21-009-T

SELECT ADJUSTMENT TYPE: BUDGET TRANSFER   REQUESTING DEPARTMENT #: 1801   DATE PREPARED: 09/21/20

'FROM' ACCOUNT(S)

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
($ 50)	111-3230-559.39-00		Contingency	$ 185,899	$ 185,899	$ 185,849	$ 185,849
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
($ 50)	TOTAL						

'TO' ACCOUNT(S)

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 50	111-3230-559.45-00		Insurance	$ 5,676	$ 5,676	$ 5,726	$ 5,726
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 50	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

Budget estimate for Diamond Square Liability Insurance was short by $50. Transferring from contingency to cover shortfall. Requires board approval. Agenda 20-701

CITY COUNCIL APPROVAL REQUIRED? *YES* (●) *NO* ( )   *DATE APPROVED:* 10/19/20   *RESOLUTION #:*

City Council approval is needed for all transfers greater than $50,000 and transfers between Departments / Funds. Attach copy of agenda item and City Clerk's Journal noting approval.

9/21/20	Tammy Gemmati (Digitally signed by Tammy Gemmati Date: 2020.09.22 10:38:43 -04'00')	10/15/20	Lea Malarae (Digitally signed by Lea Malarae Date: 2020.10.15 11:05:17 -04'00')		
Date	Requestor's Signature	Date	Finance Approval Signature	Date	Finance Director's Signature
10/15/20	Nancy Bunt (Digitally signed by Nancy Bunt Date: 2020.10.15 10:26:09 -04'00')	10/15/20	Lora Howell (Digitally signed by Lora Howell Date: 2020.10.15 11:16:27 -04'00')		
Date	Department Director's Signature	Date	Deputy Fin. Director's Signature	Date	City Manager's Signature

FINANCE USE ONLY:

Date Entered: ______ Entered By: ______ Group #: ______

65 Stone Street
Cocoa, FL 32922

City of Cocoa

Legislation Details (With Text)

File #:	20-711	**Version:** 2	**Name:**		
Type:	Agenda		**Status:**	Agenda Ready	
File created:	10/12/2020		**In control:**	Diamond Square RDA	
On agenda:	10/19/2020		**Final action:**		

Title: Approve Resolution (#20-711), Amending the FY21 Budget, Budget Adjustment Form (#21-008-T), in the amount of $5,000, and accept the Engagement Letter from MSL CPAs & Advisors to cover the cost of a CRA Audit, per Florida Statute 163.356(8) that governs Community Redevelopment Agencies.

Sponsors:

Indexes:

Code sections:

Attachments: DS CRAs FY20 Audit Engagement Letter Signed Adobe 9.29.20.pdf
DS CRA Budget Resolution 20-711 FY 2020.pdf
BAF 21-008-T-CD-DSCRA (10-19-20) 20-711.pdf

Date	Ver.	Action By	Action	Result

DIAMOND SQUARE REDEVELOPMENT AGENCY AGENDA ITEM

Memo Date: October 12, 2020
Agenda Date: October 19, 2020
Prepared By: Lori Chabot, Redevelopment Coordinator
Through: Nancy A. Bunt, Community Services Director
Requested Action:
Approve Resolution (#20-711), Amending the FY21 Budget, Budget Adjustment Form (#21-008-T), in the amount of $5,000, and accept the Engagement Letter from MSL CPAs & Advisors to cover the cost of a CRA Audit, per Florida Statute 163.356(8) that governs Community Redevelopment Agencies.

BACKGROUND:

In previous years, the DS CRA audit was included or part of the City of Cocoa's Annual Financial Audit. However, due to the Florida Statute regarding CRAs (FS 163.356(8), each CRA shall provide for an audit of the trust fund each fiscal year and a report of such audit to be prepared by an independent certified public accountant or firm. This report shall describe the amount and source of deposits into, and the amount and purpose of withdraws from, the trust fund during the fiscal year. The Agency is required to provide by registered mail a copy of the report to each taxing authority.

The City currently has a contract with MSL CPAs & Advisors to perform the City and CRA audits following the required purchasing guidelines of the City. The cost to perform a separate audit by this firm will not exceed $5,000 as per the attached Engagement Letter. If the CRA were to engage a different firm to perform these tasks, the fees will be much higher. The firm will perform a separate audit as required by Florida Statutes and provide a separate audit findings report for the Diamond Square CRA.

Staff requests approval of the BAF and Budget Resolution in the amount of $5,000, and accept the Engagement Letter from MSL CPAs & Advisors in an amount not to exceed $5,000 for the separate financial audit of the Diamond Square CRA.

Redevelopment Plan Update Goals and Objectives: Goal 1 - Redevelopment Administration - Maintain the administrative and financial mechanisms necessary to achieve the goals and objectives of the DS Redevelopment Plan.

BUDGETARY IMPACT:

Budgeted	No
If not budgeted, is amendment/transfer attached?	Yes

BAF#21-008-T

Amount Requested	$5,000.00
From: Contingency	111-3230-559.39-00
To: Accounting & Auditing	111-3230-559.32-00

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:

Approve Resolution (#20-711), Amending the FY21 Budget, Budget Adjustment Form (#21-008-T), in the amount of $5,000, and accept the Engagement Letter from MSL CPAs & Advisors to cover the cost of a CRA Audit, per Florida Statute 163.356(8) that governs Community Redevelopment Agencies.

MSL
CPAs & ADVISORS

September 28, 2020

To the CRA Members and
Mr. Matthew Fuhrer, Interim City Manager
City of Cocoa's Community Redevelopment Agencies
65 Stone Street
Cocoa, FL 32922

We are pleased to confirm our understanding of the services we are to provide the City of Cocoa's Community Redevelopment Agency, Diamond Square Community Redevelopment Agency, and U.S. 1 Community Redevelopment Agency (collectively, the "CRAs") for the fiscal year ending September 30, 2020. We will audit the financial statements of the respective CRAs, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the CRAs as of and for the year ending September 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the CRAs' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the CRAs' RSI in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles ("U.S. GAAP") and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary Comparison Schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. GAAP and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Rules of the Auditor General*; and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. Our audit will also include testing the CRAs' compliance with the direct and material provisions of Part III, Chapter 163 Florida Statutes.

Our reports will be addressed to the Chairman and Members of the CRAs. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will state that the report is not suitable for any other purpose. If during our audit we become aware that the CRAs are subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also issue a written Management Letter, as required by Chapter 10.550, *Rules of the Auditor General for Local Governmental Entity Audits*, upon completion of the audit.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs (if applicable). However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by U.S. GAAS.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the CRAs' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We are also responsible for communicating certain matters in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida. These matters will be communicated in the management letter.

Other Services

We will also prepare the financial statements of the CRAs in conformity with U.S. GAAP based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards and state financial assistance, and all accompanying information in conformity with U.S. GAAP; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide. You have designated Rebecca Bowman, City Finance Director, an individual with suitable skills, knowledge, and experience to oversee these services; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the CRAs; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of MSL, P.A. ("MSL") and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the CRAs or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MSL personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven (7) years after the report release date or for any additional period requested by a federal or state agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Joel Knopp is the engagement partner and is responsible for supervising the engagement and signing the reports.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), except that we agree that our gross fee, including expenses, will not exceed $5,000 for each CRA ($15,000 combined) for the fiscal year ending September 30, 2020. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our invoices for these fees will be rendered on an interim basis during the progress of our engagement. Invoices shall include sufficient detail to demonstrate compliance with the terms of this agreement. Invoices are due within thirty (30) days of the invoice date. Any remaining balance is due upon delivery of the final product. Any subsequent discussions, conferences, telephone conversations, correspondence, or related services will be invoiced separately. A service charge of 1.5% per month will be assessed on an invoice not paid within thirty (30) days of the invoice date.

In the event the auditor is requested or authorized by the CRAs or is required by government regulation, subpoena, or other legal process to produce their documents or their personnel as witnesses with respect to their engagements for the CRAs, the CRAs will, so long as they are not a party to the proceeding in which the information is sought, reimburse them for their professional time and expenses, as well as the fees and expenses of their counsel, incurred in responding to such requests.

This agreement will be interpreted in accordance with Florida law and the terms and conditions as required by the Florida Board of Accountancy, where applicable.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comments, and any subsequent peer review reports and letters of comment received during the period of contract. Our peer review report is attached.

We appreciate the opportunity to be of service to the CRAs and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this letter and return it to us.

Very truly yours,

MSL, P.A.

RESPONSE:

This letter correctly sets forth the understanding of the **CITY OF COCOA'S COMMUNITY REDEVELOPMENT AGENCIES.**

CITY MANAGEMENT SIGNATURE

Signature: ______________________________

Title: ______________________________

Date: ______________________________

GOVERNANCE SIGNATURES:

COCOA COMMUNITY REDEVELOPMENT AGENCY

Signature: ______________________________

Title: ______________________________

Date: ______________________________

DIAMOND SQUARE COMMUNITY REDEVELOPMENT AGENCY

Signature: ______________________________

Title: ______________________________

Date: ______________________________

U.S. 1 COMMUNITY REDEVELOPMENT AGENCY

Signature: ______________________________

Title: ______________________________

Date: ______________________________

cf
Attachment – 2017 Peer Review Report

RESOLUTION NO. DSCRA 20-711

A RESOLUTION OF DIAMOND SQUARE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF COCOA, FLORIDA, AMENDING THE CITY OF DIAMOND SQUARE CRA BUDGET FOR FISCAL YEAR 2021; PROVIDING FOR THE REPEAL OF PRIOR INCONSISTENT RESOLUTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Cocoa adopted the final budget for the fiscal year commencing on October 1, 2020, and ending on September 30, 2021, at a Regular meeting held on September 23, 2020; and

WHEREAS, in accordance with Article XII, Section 5 of the City of Cocoa Charter, whereby the Council/Diamond Square CRA may, at any time by resolution, transfer any unused and unencumbered appropriation or portion thereof from one office or department to another; and

WHEREAS, the City Council/Diamond Square CRA deems it to be in the best interest of the City of Cocoa to amend its budget as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COCOA, as follows:

SECTION 1. The 2020-2021 fiscal year budget shall be amended as detailed in the attached sheets.

SECTION 2. All prior resolutions or prior resolutions inconsistent with this resolution are hereby repealed to the extent of the conflict.

SECTION 3. This resolution shall become effective immediately upon its adoption by the City Council/Diamond Square CRA of the City of Cocoa, Florida.

ADOPTED by the City Council of the City of Cocoa, Florida, in a regular meeting assembled on the 19th day of October, 2020.

Tracy Moore

Tracy Moore, Chairman

ATTEST:

Charlene Neuterman

Charlene Neuterman
Deputy Community Services Director

City of Cocoa Budget Adjustment Form FY 2021 - 21-008-T

SELECT ADJUSTMENT TYPE: BUDGET TRANSFER | REQUESTING DEPARTMENT #: 3230 | DATE PREPARED: 10/12/20

'FROM' ACCOUNT(S)

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
($ 5,000)	111-3230-559.39-00		Contingency	$ 185,899	$ 185,899	$ 180,899	$ 180,899
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
($ 5,000)	TOTAL						

'TO' ACCOUNT(S)

ADJUSTMENT AMOUNT	ACCOUNT NUMBER	PROJECT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	AMENDED BUDGET	ADJUSTED BUDGET	UNENCUMBERED BALANCE
$ 5,000	111-3230-559.32-00		Accounting and Auditing	$ 0	$ 0	$ 5,000	$ 5,000
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 0				$ 0	$ 0	$ 0	$ 0
$ 5,000	TOTAL						

REASON/JUSTIFICATION FOR ADJUSTMENT:

Due to the new statute regarding CRAs, there has to be a separate financial statement issued for each CRA, even though the audit of the CRA is included in the City's financial audit (they may have to do some additional procedures, but most of their audit work is covered with the City's audit). The City bid out the audit contract & these auditors are already performing an audit of the CRA with the City's audit. It would cost a lot more to engage with a different auditor who would perform a separate audit & then issue the statements.

CITY COUNCIL APPROVAL REQUIRED? *YES* ○ *NO* ● *DATE APPROVED:* 10/19/20 *RESOLUTION #:* 20-711

City Council approval is needed for all transfers greater than $50,000 and transfers between Departments / Funds. Attach copy of agenda item and City Clerk's Journal noting approval.

Date	Signature	Date	Signature	Date	Signature
10/12/20	Lori Chabot (Digitally signed by Lori Chabot Date: 2020.10.12 09:50:03 -04'00')	10/14/20	Lea Malarae (Digitally signed by Lea Malarae Date: 2020.10.14 16:28:19 -04'00')		
Date	Requestor's Signature	Date	Finance Approval Signature	Date	Finance Director's Signature
10/12/20	Nancy Bunt (Digitally signed by Nancy Bunt Date: 2020.10.12 11:53:11 -04'00')	10/14/20	Lora Howell (Digitally signed by Lora Howell Date: 2020.10.14 16:43:31 -04'00')		
Date	Department Director's Signature	Date	Deputy Fin. Director's Signature	Date	City Manager's Signature

FINANCE USE ONLY:

Date Entered: ______ Entered By: ______ Group #: ______

City of Cocoa

65 Stone Street
Cocoa, FL 32922

Legislation Details (With Text)

File #:	20-713 **Version:** 2	**Name:**	
Type:	Informational Item	**Status:**	Agenda Ready
File created:	10/12/2020	**In control:**	Diamond Square RDA
On agenda:	10/19/2020	**Final action:**	
Title:	Informational Item - 2020-2021 Budget		
Sponsors:			
Indexes:			
Code sections:			
Attachments:	Diamond Square CRA FY 2021 Budget.pdf		

Date	Ver.	Action By	Action	Result

DIAMOND SQUARE REDEVELOPMENT AGENCY AGENDA ITEM

Memo Date: October 12, 2020
Agenda Date: October 19, 2020
Prepared By: Lori Chabot, Redevelopment Coordinator
Through: Nancy A. Bunt, Community Services Director
Requested Action:
Informational Item - 2020-2021 Budget

BACKGROUND:

BUDGETARY IMPACT:

PREVIOUS ACTION:

N/A

RECOMMENDED MOTION:
Informational Item - 2020-2021 Budget

Diamond Square CRA Fund
Revenues

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FY 2021 BUDGET REVENUE REPORT

		FY 2021 ADOPTED BUDGET	
CRA DIAMOND SQUARE 626			
	SHARED REVENUE LOCAL UNIT		
111-0000-338.00-00 SHARED REVENUE LOCAL UNIT		317,017	
LEVEL	TEXT		TEXT AMT
AB	FY 20 COUNTY TIF $137,856 @ 95%		130,963
	FY 20 DISTRICT IV REC $19,780 @ 95%		18,791
	FY 20 COCOA $29,447,510 X 5.9790/1000 @ 95%		167,263
	COCOA AT THE CURRENT FY20 RATE OF 5.9790		
	UPDATED WITH TIF 6-25-20		
			317,017
*	SHARED REVENUE LOCAL UNIT	317,017	
**	INTERGOVERNMENTAL REVENUE	317,017	
***		317,017	
****	CRA DIAMOND SQUARE 626	317,017	

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Diamond Square CRA Fund Expenses

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		FY 2021 ADOPTED BUDGET	
	CRA DIAMOND SQUARE 626		
	CRA ADMIN/OPERATIONS		
	111-3230-559.12-00 REGULAR SALARIES & WAGES	19,343	
LEVEL	TEXT		TEXT AMT
AB	AMOUNT POSTED BY PAYROLL BUDGET MODULE		18,558
	...1 DEPUTY DIRECTOR COMMUNITY SERVICES (5%)		
	...1 REDEVELOPMENT COORDINATOR (40%)		
	YEAR-END ACCRUALS		785
			19,343
	111-3230-559.21-00 FICA TAXES	1,559	
LEVEL	TEXT		TEXT AMT
AB	AMOUNT POSTED BY PAYROLL BUDGET MODULE		1,496
	YEAR-END ACCRUALS - 11 DAYS		63
			1,559
	111-3230-559.22-00 RETIREMENT CONTRIBUTIONS	2,610	
LEVEL	TEXT		TEXT AMT
AB	AMOUNT POSTED BY PAYROLL BUDGET MODULE		2,504
	YEAR-END ACCRUALS		106
			2,610
	111-3230-559.23-00 LIFE/HEALTH INSURANCE	632	
LEVEL	TEXT		TEXT AMT
AB	AMOUNT POSTED BY PAYROLL BUDGET MODULE		632
	...DENTAL		
	...VISION		
	...GROUP LIFE		
	...LONG TERM DISBILITY		
			632
	111-3230-559.23-04 MEDICAL/RX SELF INSURED	8,174	
LEVEL	TEXT		TEXT AMT
AB	AMOUNT POSTED BY PAYROLL BUDGET MODULE		8,174
			8,174
	111-3230-559.24-00 WORKER'S COMPENSATION	34	
LEVEL	TEXT		TEXT AMT
AB	AMOUNT POSTED BY PAYROLL BUDGET MODULE		34
			34
	111-3230-559.27-00 BENEFIT OFFSET	1,080	
LEVEL	TEXT		TEXT AMT
AB	AMOUNT POSTED BY PAYROLL BUDGET MODULE		1,080
			1,080

		FY 2021 ADOPTED BUDGET	
*	PERSONAL SERVICES	33,432	
	111-3230-559.31-00 PROFESSIONAL SERVICES	45,000	
LEVEL	TEXT		TEXT AMT
AB	RFP # P-19-01-COC - DIAMOND SQUARE INITIATIVE PROJ ...PAID IN MONTHLY INSTALLMENTS		25,000
	ADDITIONAL DIAMOND SQUARE INITIATIVE SVC PROVIDER		20,000
			45,000
	111-3230-559.31-01 LEGAL EXPENSES	600	
LEVEL	TEXT		TEXT AMT
AB	LEGAL EXPENSES FOR AGENCY MEETINGS		600
			600
	111-3230-559.34-00 CONTRACT SERVICES	4,500	
LEVEL	TEXT		TEXT AMT
AB	COCOA PD / POLICE ATHLETIC LEAGUE (PAL)		4,500
			4,500
	111-3230-559.39-00 CONTINGENCY	185,899	
LEVEL	TEXT		TEXT AMT
AB	FY2021 CONTIGENCY		185,899
			185,899
	111-3230-559.40-00 TRAVEL & PER DIEM	2,350	
LEVEL	TEXT		TEXT AMT
AB	FRA CONFERENCE (3) BOARD MEMBERS ...JACKSONVILLE - OCTOBER 14-16, 2020 ...HOTEL $199 X 3 NIGHTS, PARKING $15X3, PER DIEM		2,350
			2,350
	111-3230-559.42-00 POSTAGE & FREIGHT	500	
LEVEL	TEXT		TEXT AMT
AB	POSTAGE AND FREIGHT		500
			500
	111-3230-559.45-00 INSURANCE	5,676	
LEVEL	TEXT		TEXT AMT
AB	CRA INSURANCE		5,676
			5,676
	111-3230-559.47-00 PRINTING & BINDING	100	
LEVEL	TEXT		TEXT AMT

		FY 2021 ADOPTED BUDGET	
AB	PRINTING AND BINDING		100
			100
	111-3230-559.48-00 PROMOTIONAL ACTIVITIES	1,000	
LEVEL	TEXT		TEXT AMT
AB	NEW DIAMOND SQUARE PROMOTIONAL MATERIAL		1,000
			1,000
	111-3230-559.49-00 OTHER CHARGES & OBLIG.	500	
LEVEL	TEXT		TEXT AMT
AB	LEGAL ADVERTISING		500
			500
	111-3230-559.52-00 OPERATING SUPPLIES	100	
LEVEL	TEXT		TEXT AMT
AB	OPERATING SUPPLIES		100
			100
	111-3230-559.54-00 MEMBERSHIP/PUBLICATIONS	675	
LEVEL	TEXT		TEXT AMT
AB	MEMBERSHIP DUES - DEO		175
	FRA MEMBERSHIP		500
			675
	111-3230-559.55-00 TRAINING	1,685	
LEVEL	TEXT		TEXT AMT
AB	TRAINING - FRA ACADEMY		500
	FRA CONFERENCE 3 MEMBERS		1,185
			1,685
*	OPERATING	248,585	
	111-3230-559.83-00 OTHER GRANTS & AIDS	35,000	
LEVEL	TEXT		TEXT AMT
AB	COMMERCIAL FACADE GRANTS		10,000
	RESIDENTIAL BEAUTIFICATION GRANTS		10,000
	PILOT PAINT PROGRAM		5,000
	SMALL BUSINESS ASSISTANCE PROGRAM		10,000
			35,000
*	GRANTS & AIDS	35,000	
**	CRA ADMIN/OPERATIONS	317,017	

FY 2021 BUDGET EXPENSE REPORT

		FY 2021 ADOPTED BUDGET
***	COMMUNITY DEVELOPMENT	317,017
****	CRA DIAMOND SQUARE 626	317,017