



John A. Carey
Inspector General

OFFICE OF INSPECTOR GENERAL
PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

Investigative Report
2022-0024
Lantana Nature Preserve
May 11, 2026

Insight – Oversight – Foresight



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INVESTIGATIVE REPORT 2022-0024

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LANTANA NATURE PRESERVE

SUMMARY

WHAT WE DID

The Palm Beach County (County) Office of Inspector General (OIG) received a complaint from a Town of Lantana (Town) Councilman alleging the Town improperly awarded contracts relating to the Lantana Nature Preserve (Nature Preserve).

The Councilman also told the OIG that he learned from a Town resident that the Town may have inappropriately directed \$500,000 earmarked for the Nature Preserve project to other uses. That Town resident later told the OIG that the Town hired an unlicensed, uninsured, and unregistered contractor.

Based upon our interviews of the Town Councilman and Town resident and our review of documents provided to the OIG, our office initiated an investigation of the following allegations:

Allegation (1): The Town of Lantana improperly dissolved the Lantana Nature Preserve Commission (Commission).

Allegation (2): The Town of Lantana inappropriately used funds it received from The Carlisle and its successors for the Lantana Nature Preserve.

Allegation (3): The Town hired a contractor to perform work within the Town without ensuring that the contractor complied with the contractor's obligation to register with the Town or that the contractor had insurance.

Allegation (4): The Town did not ensure that its contractor obtained a permit prior to removing a protected tree from the Lantana Nature Preserve or that the tree was subsequently replaced, as required by Town ordinance.

The OIG reviewed publicly available records and documents from the complainants and former and current Town employees concerning the Lantana Nature Preserve. Additionally, the OIG interviewed former and current Town employees and former member of the Lantana Nature Preserve Commission and the Friends of the Lantana Nature Preserve, Inc.

WHAT WE FOUND

Allegation (1) is not supported. We found that the Town did not violate applicable deeds, covenants, or

ordinances when it dissolved the Lantana Nature Preserve Commission.

Allegation (2) is partially supported. The Town provided the OIG with a Summary of Revenue and Expenditure Costs for the funds received for maintenance of the Lantana Nature Preserve. A portion of the Summary of Revenue and Expenditure Costs was supported by backup documentation, including paid invoices and bank records.

However, for fiscal years 2020 and 2021, the Town did not provide the OIG with sufficient and specific documentation to enable the OIG to determine whether the annual \$32,000 charged to the Nature Preserve funds for overhead or indirect costs was properly allocated.

We find that **\$64,000.00 to be Questioned Costs.**¹

Allegation (3) is partially supported. We found that the contractor did not complete the required Town registration. Neither the Town nor the complainants could provide the OIG with any policies or procedures applicable to the contractor's work in the Nature Preserve.

Allegation (4) is not supported. We did not find sufficient evidence of a violation of the provisions of the Town's ordinance requiring a permit for removal and the replacement of a protected tree in the Nature Preserve.

WHAT WE RECOMMEND

Our report contains three (3) recommendations. Implementation of these recommendations will assist the Town in strengthening internal controls and help ensure compliance with written requirements.

¹ Questioned costs can include costs or financial obligations incurred pursuant to: a potential violation of a provision of a law, regulation, contract, grant, cooperative agreement, other agreement, policies and procedures, or document governing the expenditure of funds; a finding that, at the time of the OIG activity, such cost or financial obligation is not supported by adequate documentation; or, a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable. As such, not all questioned costs are indicative of potential fraud or waste.

BACKGROUND

The Town of Lantana was incorporated in 1921 and encompasses an area of approximately 3 square miles. The Town charter was adopted as Ordinance No. 3-85 on February 20, 1985, and has been amended from time to time.



The Town has a council-manager form of government, with five council members elected to three-year terms and a Town Manager appointed by the Town Council. The council member elected to district 5 serves as the Town Mayor. The Mayor presides at meetings of the council and is recognized as head of town government for all ceremonial purposes. The Town Manager is the chief administrative officer of the Town, and implements policies set by the council.

Declaration of Covenants for Certain Property

On August 25, 1997, the Town executed a Declaration of Covenants and Restrictions For That Certain 13(+/-) Acre Parcel Located at the Northwest Corner of A1A and Ocean Drive. The Declaration provided that 6.251 acres of the parcel would be preserved as a passive nature park open to the public at no cost into perpetuity and 7.149 acres would be utilized to construct an Adult Congregate Living Facility (ACLF). The Town reserved the right to amend or repeal the restrictions with the concurrence of four members of the Town Council after a public hearing and notice to all surrounding property owners.

Property Conveyance

On December 16, 1997, the Town granted The Carlisle at Lantana Limited Partnership² (The Carlisle), via a Special Warranty Deed, 7.149 acres of the parcel set aside for the construction of an ACLF. The Warranty Deed was subject to the Declaration of Covenants and Restrictions executed on August 25, 1997, and provided that The Carlisle, its successors, heirs and/ or assigns (Owner) agreed to:

1. **Construct a passive park** on realty adjacent to The Carlisle's property after review and approval of the Lantana Nature Preserve Commission and the Town Council, in accordance with a site plan approved by the Town;
2. **Set aside and use** \$40,000 annually for park maintenance and upkeep in perpetuity; which \$40,000 shall be adjusted annually according to the Consumer Price Index with a cap of three percent (3%); and
3. **Coordinate the public preserve/park design, as well as maintenance and upkeep**, with the Lantana Nature Preserve Commission appointed by the Town Council. Said commission shall **annually file a report with the Town of Lantana indicating the proposed plans for each year and confirming coordination**. The Town shall have final approval authority with regard to park property.

² The partnership was created for the sole purpose of acquiring title to the certain property and of building and operating an assisted care facility on the property.

As a result of the agreement, the Lantana Nature Preserve was created in 2000. It is a seven-acre natural area with many wildlife and plant species.

Additionally, the Warranty Deed provided that nothing therein constituted a right of reversion in the Town for the land upon which the ACLF would be built nor give the Town any lien rights over the property for The Carlisle's failure to perform unless a judgment was obtained in court. The Warranty Deed was recorded in Palm Beach County public records on December 18, 1997.

ADDITIONAL DECLARATION OF COVENANTS AND RESTRICTIONS as follows:

1. The Grantee, its successors, heirs and/or assigns, shall construct a passive park on realty adjacent to the grantee's property for \$400,000 (at least \$350,000 for construction and not more than \$50,000 for design) after review and approval of the Lantana Nature Preserve Commission and the Lantana Town Council, in accordance with a site plan approved by the Town of Lantana.
2. The Grantee, its successors, heirs and /or assigns shall set aside and use \$40,000 annually for park maintenance and upkeep in perpetuity; which \$40,000 shall be adjusted annually according to the Consumer Price Index with a cap of three per cent (3%).
3. The Grantee, its successors, heirs and/or assignees shall coordinate the public preserve/park design, as well as maintenance and upkeep with the Lantana Nature Preserve Commission appointed by the Town Council. Said Commission shall annually file a report with the Town of Lantana indicating the proposed plans for each year and confirming coordination. The Town shall have final approval authority with regard to park property.

Nothing herein shall constitute a right of reversion in the Grantor nor give the Grantor any lien rights over the Grantee's property for Grantee's, its successors', heirs' and/or assigns' failure to perform unless a judgment is obtained against the Grantee, it's successors, heirs and/or assigns.

After The Carlisle acquired the 7.149 acres reserved for the ACLF, the property was transferred as follows:

Town→The Carlisle→Palm Beach Club→SHI Carlisle PB→PB FL Senior Property→CRE-NL Carlisle
 Dec.16, 1997 Aug 19, 2005 Mar 30, 2011 Sept 15, 2017 Mar 27, 2025

Amendments to the Declaration of Covenants and Restrictions

The Town recorded amendments to the Declaration of Covenants and Restrictions on August 27, 1997, November 8, 2002, August 4, 2009, September 18, 2012, and May 10, 2021, to revised declarations and restrictions relating to the number of units at the Adult Congregate Living Facility, parking spaces, and park maintenance costs. The Fourth Amendment to the Declaration recorded on May 10, 2021, provided,

G. The owner of the 7.149-acre parcel may, at its option and subject to the approval of the Town Manager...fulfill its maintenance obligation for the Lantana Nature Preserve which abuts the 7.149-acre parcel **by delivering and paying to the Town of Lantana the annual amount it is obligated to spend each year in equal/pro-rated monthly installments.** [Emphasis added]

Section 218.33, Florida Statutes- Local governmental entities; establishment of uniform fiscal years and accounting practices and procedures

Section 218.33, Florida Statutes, states, in part:

- (3) Each local governmental entity shall establish and maintain internal controls designed to:
- (a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).
 - (b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
 - (c) Support economical and efficient operations.
 - (e) Safeguard assets.

State of Florida General Records Schedule GS1-SL for State and Local Government Agencies (EFFECTIVE: June 2023)

REGISTRATION/PERMIT/LICENSE/CERTIFICATION RECORDS: REQUIRED BY CITY OR COUNTY CODE/ORDINANCE (PERMITTING FEE) Item #428

This record series consists of application files for registrations, permits, licenses or certifications as required by city or county code/ordinances requiring a permitting fee. The records may relate to a wide variety of issues or activities, including, but not limited to: special events and/or temporary street closures for such activities as construction on private property, repairs, parades, street parties, garage/yard sales, temporary signs, and other events; contractors authorized to work within the city or county; small businesses; abandoned or foreclosed real property; residential rental property; residential or public parking; solicitors or peddlers; bicycles; tree removal; and construction or demolition debris disposal. The series may include, but is not limited to, applications, affidavits and other supporting documentation as required by the code/ordinance.

RETENTION: 5 fiscal years after denial or expiration of registration/permit/license/certification or withdrawal/abandonment of application

FINANCIAL TRANSACTION RECORDS: DETAIL Item #435

This series consists of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers, electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and accounts payable related documentation. The series may also include a copy of the agency's sales tax exemption form. NOTE: Agencies that electronically transmit checks to a financial institution must retain the checks under this item unless the financial institution is retaining complete images of the checks for the minimum retention required for this

item. Retention is based on Section 95.11(2), Florida Statutes, Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY."

RETENTION: 5 fiscal years after transaction completed

The Carlisle Palm Beach, Lantana, Florida

The owner of the ACLF property built and operate The Carlisle Palm Beach (The Carlisle PB) on the property adjacent to the Nature Preserve. The Carlisle PB is a private, upscale, independent and assisted living retirement community located at 440 East Ocean Avenue, Lantana, FL.

ALLEGATIONS AND FINDINGS

Allegation (1):

The Town of Lantana improperly dissolved the Lantana Nature Preserve Commission.

Governing Directives:

December 16, 1997 Special Warranty Deed; November 4, 2002 Fourth Addendum to Contract for Sale and Purchase; Town of Lantana Ordinance O-14-97; Town Ordinance, O-09-2016.

Finding:

The information obtained **does not support** the allegation.

Creation of the Lantana Nature Preserve Commission

On October 13, 1997, the Town Council adopted Ordinance No. O-14-97, which amended Chapter 2 of the Town Code to create the Lantana Nature Preserve Commission as a municipal advisory board. The stated purpose of the Commission was to provide planning and oversight to ensure that a proposed nature preserve would be maintained for public use in perpetuity.

The ordinance did not itself create or dedicate the Lantana Nature Preserve; rather, it established a governance structure consisting of five members responsible for the planning, design, operation, and oversight of a proposed nature preserve located on approximately 6.251 acres of a larger Town-owned parcel near Ocean Avenue and A-1-A, a portion of which was later transferred to The Carlisle by Special Warranty Deed.

The ordinance required the Commission to hold regular public meetings at least once a month, comply with Florida's public records and open meetings laws, and submit an



annual report, including an audit, to the Town Council. The ordinance also outlined that two Town residents would be selected by the Land Trust of the Palm Beaches, Inc. ("Land Trust") so long as this entity remained in existence; two members would be appointed by the Town Council, which members shall be either residents of the Town or shall own property or businesses within the Town; and one member would be appointed by the owner of the ACLF property.

Ultimate authority and oversight were expressly retained by the Town Council, which reserved the right to amend the ordinance or modify Commission actions by four concurring votes.

ORDINANCE NO. O-14-97

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, AMENDING CHAPTER 2. ADMINISTRATION. BY THE ADOPTION OF AN ENTIRELY NEW ARTICLE V. TO BE ENTITLED "LANTANA NATURE PRESERVE COMMISSION."; PROVIDING FOR THE CREATION OF THE COMMISSION; PROVIDING FOR MEMBERSHIP, MEETINGS, AND SCOPE OF AUTHORITY; PROVIDING FOR THE ROLE OF THE TOWN COUNCIL; PROVIDING RESTRICTIONS AND PARAMETERS UNDER WHICH THE COMMISSION SHALL OPERATE; PROVIDING THAT EACH AND EVERY OTHER SECTION AND SUBSECTION OF CHAPTER 2. ADMINISTRATION. SHALL REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ADOPTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Town Council of the Town of Lantana desires to create a commission which will be responsible for the planning and oversight of the nature preserve area proposed to be located on approximately 6.251 acres, more or less, of the 13 acre parcel of Town-owned real property located on the north side of Ocean Avenue and the west side of A-1-A; and

WHEREAS, the Town Council desires to set forth the parameters under which this commission shall operate; and

WHEREAS, the Town Council believes that the creation of such a commission is in the best interests of the health, safety and welfare of the residents of the Town of Lantana and that the creation of such a commission will ensure that the nature preserve is planned and maintained for the public in perpetuity.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, THAT:

Section 1: Chapter 2. Administration. of the Code of Ordinances of the Town of Lantana is hereby amended by the adoption of an entirely new Article V. to be entitled "Lantana Nature Preserve Commission." which shall hereafter read as follows:

Article V. Lantana Nature Preserve Commission.

Sec. 2-101. Creation.

There is hereby created a municipal advisory board to be known as the Lantana Nature Preserve Commission which shall consist of five (5) members to be appointed as follows:

1. Two (2) residents of the Town to be selected by the Land Trust of the Palm Beaches, Inc. ("Land Trust") so long as this entity remains in existence; and
2. Two (2) members to be appointed by the Town Council; which members shall be either residents of the Town or shall own property or businesses within the Town; and
3. One (1) member to be appointed by the owner of the ACLF property located at the corner of A-1-A and Ocean Avenue.

Sec. 2-102. Ratification by Town Council.

All members selected by the Land Trust and ACLF owner must be ratified by four (4) concurring votes of the Town Council; such members may only be removed by a concurring vote of four (4) members of the Town Council, as well.

Sec. 2-103. Meetings.

The Lantana Nature Preserve Commission shall meet on a regular basis at least once a month. Minutes must be recorded at every meeting and shall be forwarded to the Lantana Town Clerk within fifteen (15) calendar days of the meeting. The meetings of the Commission shall conform to all the requirements of Chapter 286, F.S., known as Government in the Sunshine Law and shall be subject to Chapter 119, F.S., known as the Public Records Act.

Sec. 2-104. Term.

The members of the Commission shall generally be appointed to two (2) year terms; however, in order that the terms will be staggered, one (1) of the initial land trust appointees shall be for a one (1) year term and the other for a two (2) year term; thereafter, for two (2) year terms. Likewise, one (1) of the Town Council appointees shall initially be appointed for a one (1) year term; the other for a two (2) year term; thereafter for two (2) year terms. The member appointed by the owner of the ACLF property shall be initially appointed to a two (2) year

Friends of the Lantana Nature Preserve

The Land Trust of the Palm Beaches, Inc. was incorporated in May 1995. The Articles of Incorporation for the Land Trust of the Palm Beaches,³ filed with the Florida Secretary State on May 5, 1995, stated that the entity was incorporated for purposes including:

- The acquisition, disposal, and management of land in a manner designated to promote the preservation of environmentally valuable or sensitive and open space lands in Palm Beach County, Florida for the use and enjoyment of its citizens;
- To exercise powers subject to any limitations and conditions as, or may be, prescribed by law and in conformance with the provisions of Section 501 (c)(3) of the Internal Revenue Code and its regulations.

On March 15, 2002, an amendment to the Articles of Incorporation was filed with the Florida Secretary of State to change the name of the Land Trust of the Palm Beaches, Inc. to Friends of the Lantana Nature Preserve, Inc.

Dissolution of the Lantana Nature Preserve Commission

On February 18, 2016, the former Town Manager Deborah Manzo sent a “courtesy” email to members of the Nature Preserve Commission notifying them that on February 22, 2016, the Town Council would be discussing Ordinance-O-09-2016 to dissolve the Nature Preserve Commission. According to the communication from Ms. Manzo, “Friends of the Lantana Nature Preserve Committee and the Lantana Nature Preserve Commission frequently duplicated efforts.... such that the Lantana Nature Preserve Commission is no longer necessary.” Ms. Manzo sent the email to several individuals, including three who were listed in her correspondence as members of both the Nature Preserve Commission and of the Friends of the Nature Preserve.

During this investigation, the Town provided the OIG with two side-by-side comparison charts of the Lantana Nature Preserve Commission and the Friends of the Lantana Nature Preserve, Inc. membership and responsibilities, and verbiage from Deed/ Declaration of Covenants. A handwritten note on one of the charts provided to the OIG states “Consensus - Support dissolution of NP.”

On April 25, 2016, the Town passed Town Ordinance No. O-09-2016, repealing Article V. Lantana Nature Preserve Commission in its entirety, thereby dissolving the Lantana Nature Preserve Commission, as follows:

WHEREAS, the Town Council of the Town of Lantana, Florida, has determined that there is no longer a need for a formal municipal advisory board for the Lantana Nature Preserve; and

WHEREAS, the Nature Preserve Commission and the Friends of the Lantana Nature Preserve committee frequently duplicate efforts; and

³ According to Ordinance O-14-97, which created the Lantana Nature Preserve Commission, the Land Trust of the Palm Beaches could select two residents of the Town to serve on the Commission, so long as *the entity remains in existence*.

WHEREAS, the Friends of the Lantana Nature Preserve committee provides sufficient recommendations and advice related to the operation, maintenance, nature oriented public programming, and capital expenditures such that the Nature Preserve Commission is no longer necessary

....

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, THAT:

Section 1: Chapter 2. Administration of the Code of Ordinances of the Town of Lantana, Florida is hereby amended by repealing Article V. Lantana Nature Preserve Commission.

ORDINANCE NO. 0-09-2016

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, AMENDING CHAPTER 2. ADMINISTRATION. BY REPEALING ARTICLE V. LANTANA NATURE PRESERVE COMMISSION IN ITS ENTIRETY AND RESERVING SAME FOR FUTURE LEGISLATION; PROVIDING THAT EACH AND EVERY OTHER SECTION AND SUBSECTION OF CHAPTER 2. ADMINISTRATION. SHALL REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ADOPTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the Town Council of the Town of Lantana, Florida, has determined that there is no longer a need for a formal municipal advisory board for the Lantana Nature Preserve; and

WHEREAS, the Nature Preserve Commission and the Friends of the Lantana Nature Preserve committee frequently duplicate efforts; and

WHEREAS, the Friends of the Lantana Nature Preserve committee provides sufficient recommendations and advice related to the operation, maintenance, nature oriented public programming, and capital expenditures such that the Nature Preserve Commission is no longer necessary

WHEREAS, Town Council of the Town of Lantana believes that these revisions to the Town's code will preserve, promote and protect the health, safety, and welfare of the citizens of the Town of Lantana.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LANTANA, FLORIDA, THAT:

Section 1: Chapter 2. Administration. of the Code of Ordinances of the Town of Lantana, Florida is hereby amended by repealing Article V. Lantana Nature Preserve Commission. in its entirety and reserving same for future legislation; providing that Article V. shall hereafter read as follows:

ARTICLE V. ~~LANTANA NATURE PRESERVE COMMISSION~~ RESERVED

OIG Interview of Mary Lacorazza, Member of the Friends of the Lantana Nature Preserve and Former Member of the Lantana Nature Preserve Commission

Ms. Lacorazza told the OIG that someone (Ms. Lacorazza did not provide the individual's name) from the Town approached her due to her experience and background and asked her to serve as Town Council appointment to the Commission to oversee a contract between the Town and The Carlisle.

Ms. Lacorazza told the OIG that she believed she was simultaneously elected to the Lantana Nature Preserve Commission and the Friends of Lantana Nature Preserve. Ms. Lacorazza believed that members could only serve on the Lantana Nature Preserve Commission for two consecutive years and that the Lantana Nature Preserve Commission required a representative from the Carlisle, an employee of the Town, and a resident of the Town. The Town resident seat rotated based on a two-year term.

According to Ms. Lacorazza, the Commission initially met once a month to oversee the Nature Preserve. Then, the meetings moved to once every three months and then "it kept getting less and less," until it became once every six months. She told the OIG that after Debra Manzo became the Town Manager, Ms. Manzo and the Town Council decided to disband the Commission because they believed it was costing the Town too much money because the Town's paid staff had to be present during Commission meetings. Ms. Lacorazza stated that at a public meeting, someone from the Town Council said it was a conflict of interest for her to serve on both the Friends of the Lantana Nature Preserve and the Lantana Nature Preserve Commission, and that service on both may not be in accordance with Florida Sunshine Law. Ms. Lacorazza stated that the Commission was dismantled at the urging of the Town Manager and Town Attorney.

Ms. Lacorazza told the OIG that the Friends of the Lantana Nature Preserve did not do the same thing as the Commission. She said the Commission had legal obligations to abide by the Special Warranty Deed, whereas she believed the Friends of the Lantana Nature Preserve had no knowledge of the legalities of the Special Warranty Deed or the responsibilities outlined in the document. She also said the Friends of the Lantana Nature Preserve did not provide annual reports to the Town Council, but the Commission did.

According to Ms. Lacorazza, the Town Attorney told her that the same people were not allowed to serve on both the Commission and the Friends of the Lantana Nature Preserve.

OIG Interview of Deborah Manzo, Former Town Manager

Ms. Manzo worked as the Town Manager for the Town of Lantana from 2012 through 2021. As Town Manager, her duties included managing the daily operations of the Town and implementing any policies or directions by the Town Council. She was also required to attend Town Council meetings.

Ms. Manzo said that she did not know what the Lantana Nature Preserve Commission is as it did not exist while she was employed with the Town. Ms. Manzo stated that the Friends of the Lantana Nature Preserve is a group that got together to collect funds to

make improvements in the Nature Preserve. She said that although she did not understand what the Friends of the Lantana Nature Preserve duties were, she recalled them coming to at least one Town Council meeting and giving a report.

Ms. Manzo said she was familiar with the Town ordinance that dissolved the Commission. She believed that the reason the Commission was dissolved was because while it was in the code book, it did not operate or have active members and the Commission transformed into the Friends of the Lantana Nature Preserve. According to Ms. Manzo, the Town Attorney recommended to the Council to dissolve the Commission. She stated that the Town Attorney was concerned that the same people who served on the Friends of the Lantana Nature Preserve also served on the Commission, and they were not meeting in the "Sunshine" and were possibly having the same discussions.

Conclusion

The OIG interviewed individuals who stated that the Town Council and Town Attorney expressed concern that simultaneous service on both the Lantana Nature Preserve Commission and the Friends of the Lantana Nature Preserve could create potential issues under Florida's Government in the Sunshine Law. The Council also sought to reduce administrative costs associated with Town staff attendance at Lantana Nature Preserve Commission meetings.

The Town Council originally established the Lantana Nature Preserve Commission by adopting Ordinance No. O-14-97, as a municipal advisory board while expressly retaining ultimate authority and oversight, including the power to amend the ordinance or modify Commission actions by four concurring votes of the Town Council.

Thereafter, at a duly noticed public meeting on April 25, 2016, the Town Council determined that the Friends of the Lantana Nature Preserve committee was providing sufficient recommendations and advisory input regarding the preserve's operation, maintenance, public programming, and capital expenditures, rendering the Commission unnecessary. The Town Council therefore voted to repeal Article V, Lantana Nature Preserve Commission, in its entirety and to dissolve the Commission.

Due to the Town's general municipal powers and the absence of a statutory, charter, or contractual restriction preventing it from dissolving the Commission, the Town Council acted within its authority in dissolving the Commission a decade ago.

Although the 1997 Warranty Deed conveying property to The Carlisle for an ACLF required The Carlisle and its successors, heirs, and assigns to construct a passive park on adjacent property subject to review and approval by both the Lantana Nature Preserve Commission and the Town Council, neither the deed nor the applicable Declaration of Covenants required the Town to maintain the Commission indefinitely. Neither document limited the Town Council's authority to repeal the ordinance that created the Commission and to dissolve the advisory body. Thus, the allegation that the Town improperly dissolved the Commission is **not supported**.

Allegation (2):

The Town of Lantana inappropriately used funds it received from The Carlisle and its successors for use for the Lantana Nature Preserve.

Governing Directives:

December 16, 1997, Special Warranty Deed; August 25, 1997, November 4, 2002, July 31, 2009, and April 23, 2021, Declarations of Covenant and Amendments.

Finding:

The information obtained **partially supports** the allegation.

The Special Warranty Deed

According to the Special Warranty Deed dated December 16, 1997, between The Carlisle at Lantana Limited Partnership and the Town, The Carlisle and its successors, heirs, and/or assigns were required to set aside monies annually for maintenance and upkeep of the Nature Preserve in perpetuity. That figure was to be adjusted annually according to the Consumer Price Index with a cap of three percent. The Carlisle was also required to coordinate maintenance and upkeep with the Lantana Nature Preserve Commission as appointed by the Town Council.

2. The Grantee, its successors, heirs and /or assigns shall set aside and use \$40,000 annually for park maintenance and upkeep in perpetuity; which \$40,000 shall be adjusted annually according to the Consumer Price Index with a cap of three per cent (3%).

The property subject to the December 16, 1997 Special Warranty Deed was transferred several times. Palm Beach FL Senior Property, LLC owned the property from September 1, 2017 until March 4, 2025.

The December 16, 1997 Special Warranty Deed provided that it was subject to the Declaration of Covenants and Restrictions executed on August 25, 1997, which was amended from time to time. The Town executed on April 23, 2021, and recorded on May 10, 2021, its Fourth Amendment to that Declaration. Per the amendment, the Owner of the Adult Congregate Living Facility (ACLF) could fulfill its maintenance obligation for the Nature Preserve by paying to the Town equal pro-rated monthly installments.

Section 1. Article II is hereby amended by adding new paragraph G as follows:

ARTICLE II
USE OF PROPERTY

- G. The owner of the 7.149-acre parcel may, at its option and subject to the approval of the Town Manager for the Town of Lantana, fulfill its maintenance obligation for the Lantana Nature Preserve which abuts the 7.149-acre parcel by delivering and paying to the Town of Lantana the annual amount it is obligated to spend each year in equal/pro-rated monthly installments. If either the Declarant or the owner of the 7.149-acre parcel desire to discontinue or opt out of this in lieu payment provision, then the party desiring to discontinue or opt out shall give notice of the same no later than June 30 of the preceding year of the desire to discontinue or opt out for the succeeding year. If, after either party has exercised the right to discontinue or opt out, either party desires or opts to reinstate this in lieu payment provision, then the party desiring to reinstate or opt in shall give notice of the same no later than June 30 of the preceding year of the desire to reinstate or opt in for the succeeding year.

OIG Review of Preserve Revenue and Expenditures

The OIG requested that the Town provide the OIG with any and all documents from 1997 to 2022 detailing payments to the Town from the Owner of The Carlisle and its successors, heirs, and/or assigns for use for the Nature Preserve. The records show that the Town deposits monies received from the owner of the property adjacent to the Nature Preserve into a general fund, with separate accounting codes for its revenue and expenditures.

The OIG focused on two fiscal years (FY 2020 and FY 2021) to determine if monies received for the Nature Preserve were spent on the maintenance and upkeep. The Town provided the OIG with a Summary of Revenue and Expenditure Costs that shows that the Town received \$56,302 for FY 2020 and \$56,978 for FY 2021. We compared the Summary of Revenue and Expenditure of Costs schedule shown below with supporting documents consisting of invoices, checks, and bank statements received from the Town:

Town of Lantana					
Summary of Revenue and Expenditure Costs					
For Fiscal Years 2013 Through 2024					
Fiscal Year	Revenue	Expenditures** 39390572052040	"Payback" of Deficit	Expenditures [staff- Dir/AD/Super/MW/ TA/TM/Payroll/HR/VM /PD (open/close), landscape contract, vehicles/fuel, equip, tools, water, electricity]	Revenue Over/(Under) Expenditures
FY 2012/13	\$ 50,676	\$ 7,193		\$ 32,000	\$ 11,483
FY 2013/14	\$ 51,386	\$ 6,241		\$ 32,000	\$ 13,145
FY 2014/15	\$ 52,067	\$ 19,991		\$ 32,000	\$ 76
FY 2015/16	\$ 52,258	\$ 22,375		\$ 32,000	\$ (2,118)
FY 2016/17	\$ 53,026	\$ 13,947	**	\$ 32,000	\$ 7,079
FY 2017/18	\$ 54,246	\$ 5,131		\$ 32,000	\$ 17,114
FY 2018/19	\$ 55,510	\$ 3,515		\$ 32,000	\$ 19,995
FY 2019/20***	\$ 56,302	\$ 17,367		\$ 32,000	\$ 6,935
FY 2020/21	\$ 56,978	\$ 173,457		\$ 32,000	\$ (148,479)

The OIG found that for FY 2020, the Town's supporting documents, including paid invoices and bank statements, showed expenditures of \$17,367⁴ for the Nature Preserve, which is consistent with the Summary of Revenue and Expenditure Costs.

For FY 2021, the OIG found that the Town's supporting documents, including paid invoices and bank statements, showed expenditures of \$173,457, substantially matching total expenditures of \$172,335.08 reflected in the Summary of Revenue and Expenditure Costs.

According to the Summary, in FY 2020, the Town reported \$17,367.00 in expenditures supported by paid invoices and bank statements, and an additional \$32,000.00 in allocated overhead or indirect costs. In FY 2021, the Town reported \$173,457.00 in expenditures supported by paid invoices and bank statements, and an additional \$32,000.00 in allocated overhead or indirect costs, resulting in expenditures in excess of revenues of \$148,479.00.

We compared the data with the supporting documents received from the Town. The OIG found that for FY 2020, a portion of the expenditure costs totaling \$17,367 matched backup documentation, including paid invoices and bank records. For FY 2021, the OIG found that the portion of the Town's reported expenditure costs totaling \$173,457 did not match the supporting documents, including paid invoices and bank records. The supporting documents show expenditures of \$172,335.08, which is \$1,101.92 lower than the amount reflected on the Summary.

⁴ This amount does not include the \$32,000 that is listed in the Town's Summary of Revenue and Expenditure Costs as a separate column item.

For fiscal years 2020 and 2021, however, the Town did not provide the OIG with specific documentation showing itemized spending to enable the OIG to determine whether the annual \$32,000 charged to the Nature Preserve funds for overhead or indirect costs was properly allocated.

OIG Interview of Town of Lantana Resident Media Beverly

Media Beverly stated that The Carlisle initially spent \$400,000.00 to design and develop the Nature Preserve. Once the design and development were complete, The Carlisle paid money to the Town to ensure that the nature preserve is maintained, conforms to the Department of Environmental Protection permitting requirements, and exotic plants are constantly and regularly removed so that all that is left is Florida native plants. She believed the current amount is \$60,000 per year, with the amount rising annually according to the Consumer Price Index.

Ms. Beverly said that the maintenance has not been taking place throughout the years. The Town has maintained the front of the Nature Preserve so that it looks beautiful from the front and from the parking lot. However, she stated it is mostly dead plants and has been overridden with exotic plants on the inside.

Ms. Beverly began investigating why there was not enough money in the Town's budget to pay for the exotic plant removal. According to Ms. Beverly, she discovered that the money The Carlisle was paying to the Town for the maintenance and upkeep was being put into the Town's general fund and balanced out at the end of the year. She said that after compiling into spreadsheets all the data that she received from the Town as a result of public records requests, she found that there was about \$500,000.00 unaccounted for. She tried to engage Town representatives on many occasions regarding the "missing money" and was told that her numbers were inaccurate.

Ms. Beverly said she asked a Town representative to set up a special revenue fund and put all The Carlisle money in there, but the representative told her the Town would not do so.

OIG Interview of Mary Lacorazza, Member of the Friends of the Lantana Nature Preserve

Mary Lacorazza said that with the amount of money the Town was receiving from The Carlisle, the maintenance was "just not right." Ms. Lacorazza questioned what the Town itemized and where it said the money was going. For example, she claimed that the Town paid \$100.00 every day for a Town employee to "just go" in the Nature Preserve and change out a trash bag.

OIG Interview of Deborah Manzo, Former Town Manager

Deborah Manzo stated that the funds used to make repairs in the Nature Preserve came from The Carlisle. She said there was an agreement between the Town and The Carlisle

that said The Carlisle could do the maintenance or give the funds to the Town to pay for the maintenance and improvements to the Nature Preserve. She did not remember a time when The Carlisle ever did work in the Nature Preserve.

Ms. Manzo stated that the Town classified “maintenance” to include staff time; any equipment used; any direct cost that the Town had; and anyone the Town contracted with to provide maintenance. She said Mike Greenstein, the Town’s former Public Works Director, told her that for approximately the first two years after the Nature Preserve was established, two people were assigned every day solely to perform maintenance work at the Nature Preserve.

Ms. Manzo stated that during her time with the Town, the funds received from The Carlisle were specifically used for the Lantana Nature Preserve. She said she created a spreadsheet that showed all the funds that came in and the actual costs after the fiscal year ended. She stated that some projects are multi-year projects and there may be funds that do not get spent in one year, which may carry over to another year.

Ms. Manzo said that she required staff to account for time spent at the Nature Preserve. Anytime Town employees did something for the Nature Preserve, the Town employees accounted for their time. Ms. Manzo said that the Town did not designate a specific vehicle for use in the Nature Preserve, and that fuel and utilities costs were included in the maintenance category. She stated that she calculated indirect costs based on information provided to her about staff time and equipment used. She further stated that, before her involvement, Mike Greenstein and discussions regarding staff work at the Nature Preserve were the basis for the indirect cost information. Ms. Manzo said that during her time as Town Manager, the Town accounted for the indirect costs, direct costs, and remaining balance and all the funds received from The Carlisle. She kept an accounting of all monies received and everything that was spent. Some residents did not clearly understand the calculation for the indirect costs (such as staff time, staff benefits, her time, Mr. Crockett’s time, etc.).

OIG Interview with Public Services Director Eddie Crockett

Mr. Crockett told the OIG the Lantana Nature Preserve does not require a lot of maintenance. There were agreements between The Carlisle and the Town for the construction and maintenance of the Lantana Nature Preserve. The Nature Preserve falls under Public Services. The Town is responsible for handling the maintenance in the Nature Preserve. Mr. Crockett said the Town did not have any policies or procedures for Nature Preserve maintenance.

Mr. Crockett stated since he has been there, the money that has been received from The Carlisle has only been spent on the maintenance of the Nature Preserve. He stated that the Nature Preserve has its own funded budget line item.

The OIG showed Mr. Crockett a copy of the Town of Lantana’s Summary of Revenue and Expenditure Costs for Fiscal Years 2013 through 2024. Mr. Crockett said the \$32,000

expenditures estimate represented non-itemized overhead or administrative costs for all the items listed on the spreadsheet. The Town does not have a tracking system for employee hours and those costs, so the Town Manager put an overhead estimate in place.

Mr. Crockett further explained that the \$32,000 amount on the spreadsheet includes landscaping, but landscaping is also being charged in purchase orders because it is outside of the overhead. According to Mr. Crockett, the \$32,000 annual expenditure listed in the Summary of Revenue and Expenses is used to pay staff only. The Town currently has a landscape contract but it is fixed.

OIG Interview with Town of Lantana Finance Director Stephen Kaplan

Mr. Kaplan told the OIG the Nature Preserve is not staffed by any personnel. He said the Town receives funds from The Carlisle for the Nature Preserve on a monthly basis. The Town handles the maintenance, and maintenance includes anything required to handle the Nature Preserve, whether directly or indirectly.

The OIG showed Mr. Kaplan a copy of the Town of Lantana Summary of Revenue and Expenditure Costs for Fiscal Years 2013 through 2024. Mr. Kaplan said that although it shows the amount that the Town received from The Carlisle, that amount did not necessarily reflect Mr. Crockett's Nature Preserve expenditures. He said the Revenue and Expenditure Cost summaries may have had a budget of \$50,000, but that did not mean that the Town spent it all.

Mr. Kaplan said that he updated the Revenue and Expenditure Cost document at the request of the current Town Manager based on conversations between the Town Manager and Mr. Crockett; then they would inform him how much would be available to spend for the Nature Preserve. The budget is prepared at the Town Manager's discretion.

Mr. Kaplan stated that the \$32,000 deduction from The Carlisle's revenue is for "indirect costs," but he is unsure exactly what those costs are. He said the Revenue and Expenditure Cost document appears to show that Town Administration is trying to monitor the revenue coming in and the expenses going out, and allocating any indirect costs. He did not recall being very involved in that monitoring; it was handled by the Town Manager.

Mr. Kaplan said Public Works is responsible for its own budget. Public Works is also responsible for carrying over any funds into future years.

Mr. Kaplan believed the Town had a position called General Maintenance Worker Nature Preserve. He did not recall what happened to that position.

Mr. Kaplan did not believe that the funds received from The Carlisle are being used inappropriately. He said if the Town has indirect costs of \$32,000, then it is spending more than the money coming in for the Nature Preserve. If the Town is receiving \$60,000 and

has indirect costs of \$30,000, and is spending \$40,000 that year, it has exceeded the implicit costs and the explicit costs of the revenue coming in.

Mr. Kaplan allocates the money to the revenue line when it comes in from The Carlisle, but when changes need to be made to the overall budget allocations to departments, that is handled between the departments and the Town Manager and Mr. Kaplan is not involved.

Conclusion

The Town provided the OIG with a Summary of Revenue and Expenditures for fiscal years 2013 through 2024. The OIG found that for FY 2020, the Town's supporting documents, including paid invoices and bank statements, showed expenditures of \$17,367 for the Nature Preserve, which is consistent with the Summary of Revenue and Expenditure Costs. For FY 2021, the OIG found that the Town's supporting documents, including paid invoices and bank statements, showed actual expenditures of \$173,457, substantially matched total recorded expenditures of \$172,335.08 reflected in the Summary of Revenue and Expenditure Costs.

The Town also reported Nature Preserve maintenance costs of \$32,000 for each of fiscal years 2020 and 2021. However, the Town did not provide sufficient documentation identifying the expenditures included in those amounts. As a result, the OIG could not determine whether those reported maintenance costs complied with the applicable governing documents. The Town's failure to retain and produce supporting documentation for those expenditures was also inconsistent with applicable records retention requirements for financial transaction records.

Section 218.33, Florida Statutes, states in part, that each local governmental entity shall establish and maintain internal controls 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," and "Safeguard assets."

For the two years examined by the OIG, due to insufficient documentation prevented a determination of full compliance. Therefore, we find that the total amount of \$64,000 for fiscal years 2020 and 2021 is a questioned cost due to lack of sufficient supporting documentation.

Thus, the allegation is **partially supported**.

Allegation (3):

The Town hired a contractor to perform work within the Town without ensuring that the contractor complied with the contractor's obligation to register with the Town or that the contractor had insurance.

Governing Directives:

Town of Lantana Code of Ordinances, Chapter 11, Sec.11-16

Finding:

The information obtained **partially supports** the allegation.

Town records show that Ask Russ LLC (Ask Russ), a South Carolina entity, completed three projects for the Town of Lantana in 2019.

Town of Lantana Code of Ordinances, Chapter 11, Sec.11-16. Provides,-

(a) Business tax. A tax is hereby fixed and imposed upon every person who maintains a permanent business location or branch office within the town for the privilege of engaging in or managing any business, profession or occupation within the town. A business tax receipt is also hereby levied upon any person who does not qualify under the provisions noted hereinabove and who transacts any business or engages in any occupation or profession in interstate commerce, if such business tax is not prohibited by Section 8 of Article I of the United States Constitution.

(b) Registration. Any person who does not fall into one (1) of the categories set forth above in subsection (a) but **who comes within the corporate limits of the town to carry on, complete, perform or engage in any type of business, is hereby required to register with the town by filling out a registration form. Such person must provide a copy of a valid business tax receipt issued by another municipality and/or county indicating that he possesses a valid business tax receipt at the location of his branch or permanent office and must provide appropriate forms**, as requested by the town according to the type of business. A nominal fee shall be charged to cover the administrative costs in registering these additional businesses, occupations and professions; the amount of which registration fee shall be set by resolution of the town council. The registration requirement set forth in this sub-section shall not apply to any trade or business regulated by the Department of Business and Professional Regulation. [Emphasis added]

Ask Russ, LLC.

The South Carolina Secretary of State Business Entities Online database shows that Ask Russ became a South Carolina Limited Liability Company effective June 4, 2010. Eric A. Russell is listed as the registered agent. According to publicly available Dun & Bradstreet report, Mr. Russell is a member of the LLC.

Ask Russ filed an Application by Foreign Limited Liability Company for Authorization to Transact Business in Florida with the Florida Secretary of State on April 22, 2019, listing Eric Russell as the General Manager. On March 11, 2020, Mr. Russell completed an annual report for the company listing himself as the General Manager.

Florida's Division of Corporations database (Sunbiz.org) shows that Ask Russ filed a Certificate of Withdrawal of Authority to Transact Business in Florida on January 4, 2024. Status is Inactive as of September 24, 2021, due to a failure to file an annual report.

From: GFI FaxMaker To: 8506176383 Page: 3/4 Date: 4/22/2019 12:03:15 PM
 H90001315463

APPLICATION BY FOREIGN LIMITED LIABILITY COMPANY FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 605.0902, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN LIMITED LIABILITY COMPANY TO TRANSACT BUSINESS IN THE STATE OF FLORIDA:

1. **Ask Russ, LLC**
(Name of Foreign Limited Liability Company, must include "Limited Liability Company," "LLC," or "LLC.")

2. **South Carolina**
(Jurisdiction under the law of which the Foreign Limited Liability Company is organized)

3. **90-0582722**
(File number, if applicable)

4. **Upon Registration**
(Date first commenced business in Florida, if any, in registration. (See sections 605.0904 & 605.0905, F.S. to determine penalty.)

5. **12 Rivers Court**
(Name and address of principal office)
Ladys Island, SC 29907

6. **12 Rivers Court**
(Careing address)
Ladys Island, SC 29907

7. Name and street address of Florida registered agent: (P.O. Box NOT acceptable)
 Name: **InCorp Services, Inc.**
 Office Address: **17888 67th Court North**
Loxahatchee Florida **33470**
(City and state)

Registered agent's acceptance:
Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this application, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

(Registered agent's signature) **Jennifer Sharp on behalf of InCorp Services, Inc.**

8. The name, title or capacity and address of the person(s) who has/have authority to manage is/are:

Title or Capacity	Name and Address	Name and Address
General Manager	Eric Alexander Russell 12 Rivers Court Ladys Island, SC 29907	

(Use attachments if necessary)

9. Attached is a certificate of existence, no more than 90 days old, duly authenticated by the official having custody of records in the jurisdiction under the law of which it is organized. (If the certificate is in a foreign language, a translation of the certificate under oath of the translator must be submitted)

10. This document is executed in accordance with section 605.0903 (1) (b), Florida Statutes. I am aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S.

Signature of an authorized person
Eric Alexander Russell
Typed or printed name of signer

H90001315463

Detail by Officer/Registered Agent Name

Foreign Limited Liability Company
 ASK RUSS, LLC

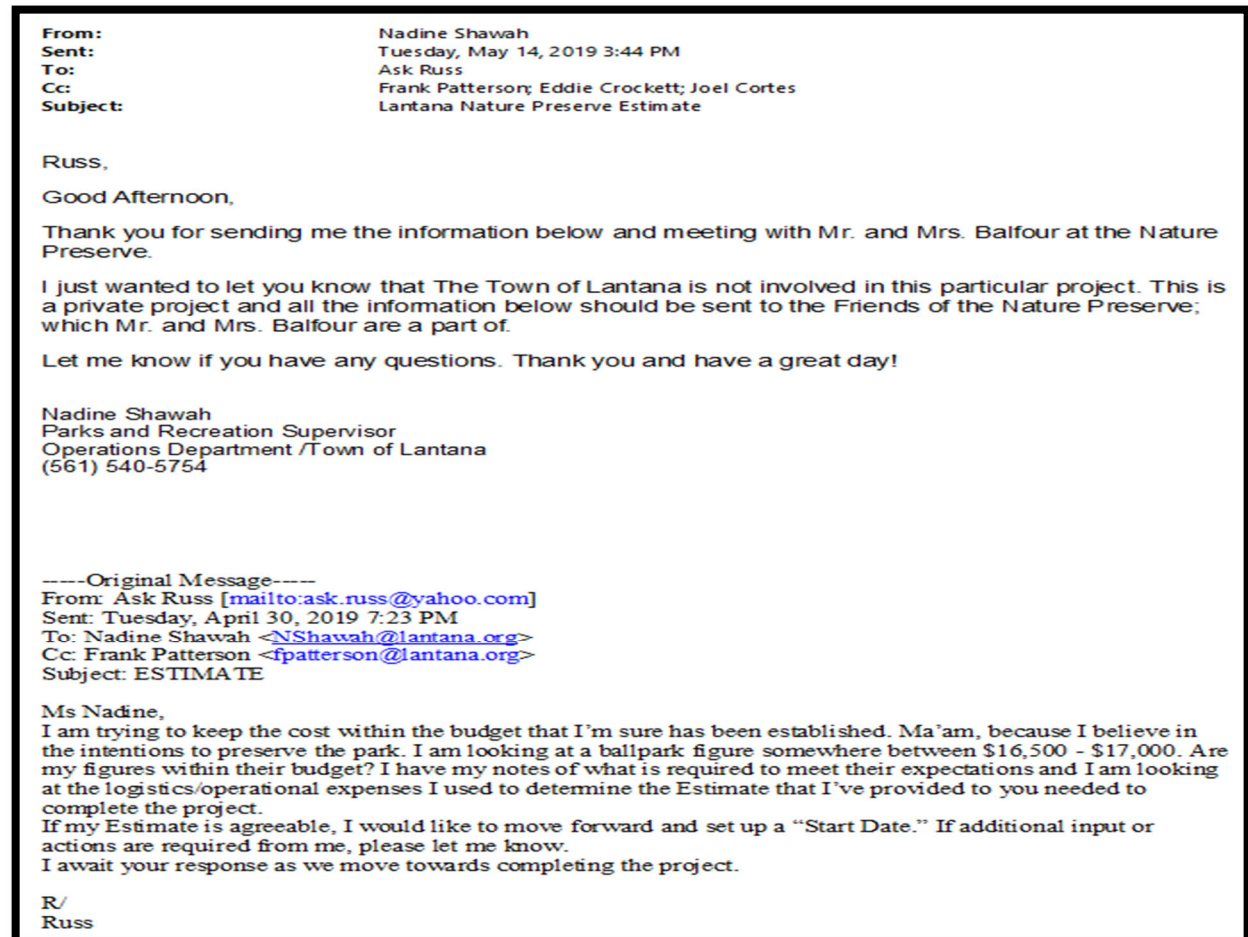
Filing Information

Document Number	M19000004052
FEI/EIN Number	90-0582722
Date Filed	04/22/2019
State	SC
Status	INACTIVE
Last Event	WITHDRAWAL
Event Date Filed	01/04/2024
Event Effective Date	01/04/2024

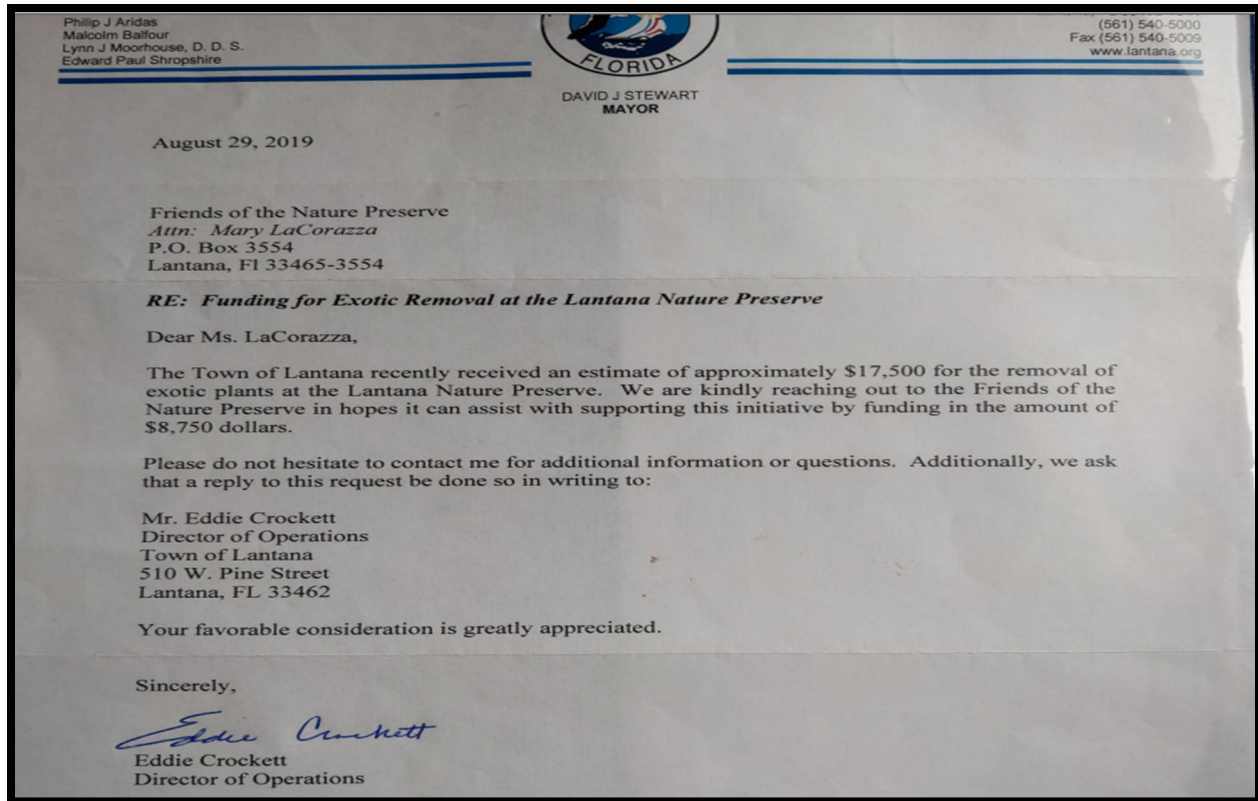
Nature Preserve Exotic Plant Removal Records

The OIG reviewed records from both the Town and Ms. Beverly including emails, invoices, and financial records concerning Ask Russ' work removing exotic plants at the Nature Preserve.

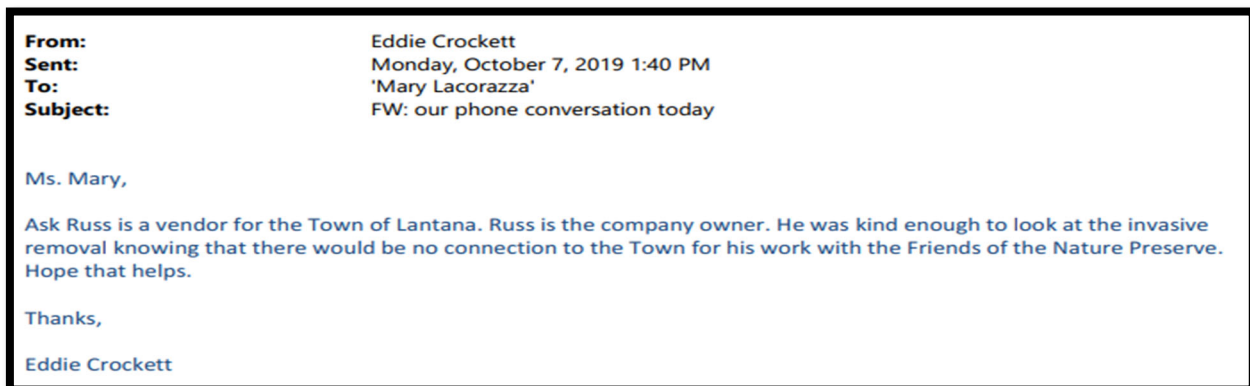
On April 30, 2019, Ask Russ emailed Parks and Recreation Supervisor Nadine Shawah an estimate of \$16,500.00-\$17,000.00 to “preserve the park” and “complete the project.” On May 14, 2019, Ms. Shawah responded with an email titled “Lantana Nature Preserve Estimate,” stating that “the Town of Lantana is not involved in this particular project,” and that it was a private project and all information should be sent to the Friends of the Nature Preserve.




On August 29, 2019, Town Public Works Director Eddie Crockett sent a letter to the Friends of the Lantana Nature Preserve, attention Mary LaCorazza, stating the Town had received an estimate of \$17,500.00 for the removal of exotic plants at the Lantana Nature Preserve, and hoped that the Friends “can assist with supporting this initiative by funding” \$8,750.00.



In an October 7, 2019 email to Ms. Lacorazza, Mr. Crockett stated, “Ask Russ is a vendor for the Town of Lantana,” and that “He was kind enough to look at the invasive removal knowing that there would be no connection to the Town for his work with the Friends of the Nature Preserve.”



Thereafter, then-Town Facilities Maintenance Supervisor Frank Patterson submitted three separate Payment Request Forms dated December 23, 2019, for payment to Ask Russ LLC in the amounts of \$975.00, \$450.00, and \$900.00 to the Town Finance Department, for landscaping work performed at three separate locations.

TOWN OF LANTANA

PAYMENT REQUEST FORM


DATE: 12/23/2019 SPECIAL INSTRUCTIONS:

VENDOR #: 1653

VENDOR NAME: Ask Russ, LLC

REASON FOR DISBURSEMENT:
 Removal of hedges and debris on Central Blvd. - Invoice #159.

ACCOUNT NUMBER	AMOUNT	REQUESTED BY:
001-3937-572-63-25	\$975.00	<i>[Signature]</i> 12/24/19 Date
		DEPARTMENT: Operations Center
		APPROVED BY:
		<i>[Signature]</i> 12/24/19 Department Director Date
		Finance Director Date
		Asst. Finance Director Date
		Town Manager, if applicable Date
TOTAL \$975.00		

TOWN OF LANTANA

PAYMENT REQUEST FORM


DATE: 12/23/2019 SPECIAL INSTRUCTIONS:

VENDOR #: 1653

VENDOR NAME: Ask Russ, LLC

REASON FOR DISBURSEMENT:
 Initial cut, edging, trash/debris removal for Andrew Redding & Lantana Rd. - Invoice #161.

ACCOUNT NUMBER	AMOUNT	REQUESTED BY:
001-3937-572-46-40	\$450.00	<i>[Signature]</i> 12/24/19 Date
		DEPARTMENT: Operations Center
		APPROVED BY:
		<i>[Signature]</i> 12/24/19 Department Director Date
		Finance Director Date
		Asst. Finance Director Date
		Town Manager, if applicable Date
TOTAL \$450.00		

TOWN OF LANTANA

PAYMENT REQUEST FORM

DATE: 12/23/2019 SPECIAL INSTRUCTIONS:

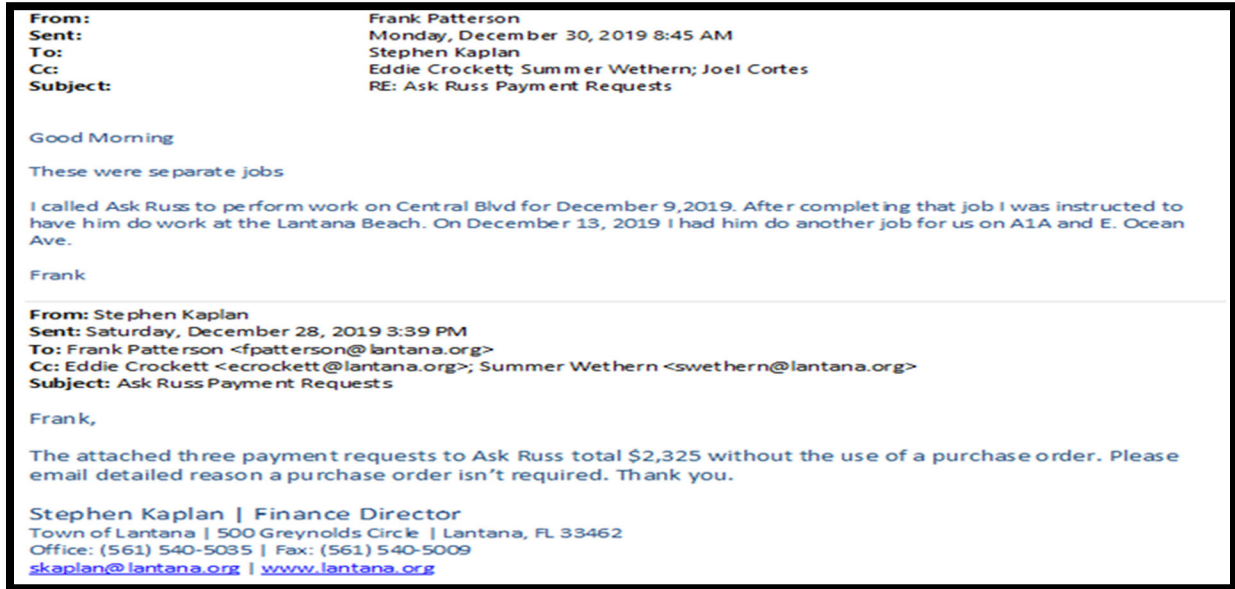
VENDOR #: 1653

VENDOR NAME: Ask Russ, LLC

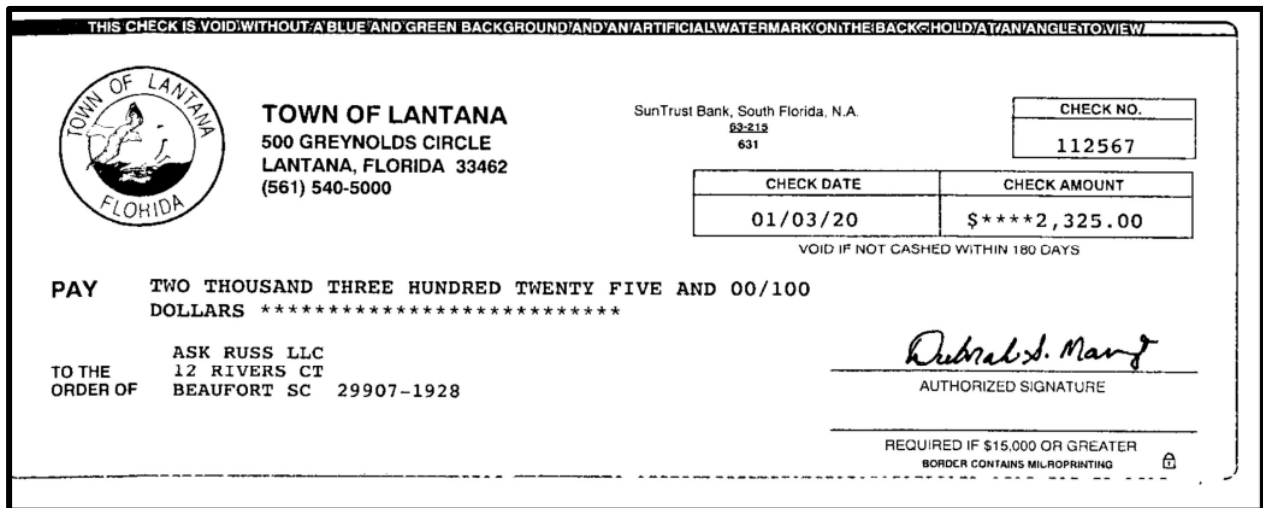
REASON FOR DISBURSEMENT:
 Trimming, cut, removal of dead tree branches and debris at Municipal beach - Invoice #160.

ACCOUNT NUMBER	AMOUNT	REQUESTED BY:
001-3937-572-46-40	\$900.00	<i>[Signature]</i> 12/24/19 Date
		DEPARTMENT: Operations Center
		APPROVED BY:
		<i>[Signature]</i> 12/24/19 Department Director Date
		<i>[Signature]</i> 12-28-2019 Finance Director Date
		Asst. Finance Director Date
		Town Manager, if applicable Date
TOTAL \$900.00		

On December 28, 2019, Finance Director Kaplan emailed Mr. Patterson, requesting an explanation as to why payments totaling \$2,325.00 were requested without the use of a purchase order. Mr. Patterson replied that these were three separate jobs.



On January 3, 2020, the Town issued check no. 112567 for \$2,325.00.



Then, on February 6, 2020, Town Parks and Recreation Department Supervisor Nadine Shawah submitted three requisition quotes for the "Nature Preserve Exotic Removal." The quotes were from Do-it-all-services in Charleston, South Carolina for a cost of \$23,500.00; Coney Landscape Service in Miami, Florida for a cost of \$22,800.00; and Ask Russ for a cost of \$7,500.00. The quote from Ask Russ showed its "Estimate Number" as "2020 PRESERVE."

				ESTIMATE
				Ask Russ, LLC 12 Rivers Court Beaufort, SC 29907 United States Phone: 843-476-6567 Mobile: 843-476-6567
BILL TO Town of Lantana Frank Patterson 1-516-718-3010 fpatterson@lantana.org		Estimate Number: 2020 PRESERVE Estimate Date: January 27, 2020 Expires On: February 10, 2020 Grand Total (USD): \$7,500.00		
Items	Quantity	Price	Amount	
400 W Ocean Ave Trimming, pruning, edging, blowing and selected plant removal. Debris removal and General Park Clean-up.	1	\$7,500.00	\$7,500.00	
			Total:	\$7,500.00
			Grand Total (USD) :	\$7,500.00

Purchase order number 005438 dated February 6, 2020, and payable to Ask Russ, initially requested payment of \$7,500.00. It stated the payment was "To remove exotics at Nature Preserve," and referenced quote estimate number "2020 PRESERVE." Mr. Crockett authorized the purchase order on March 9, 2020. Under Mr. Crockett's signature, it was signed by Mr. Kaplan and dated March 11, 2020. However, the amount of \$7,500.00 was crossed out and the amount \$5,000.00 was handwritten in its place. The purchase order also included a handwritten note of "pay + close" and "original invoice attached."

On April 5, 2020, Ms. Lacorazza submitted to the Town a public records request for a copy of the quote estimate number '2020 Preserve' from Ask Russ, as well as "the company's occupational license information, and any and all insurance coverage documentation submitted by Ask Russ LLC." On April 7, 2020, the Town responded to the records request by providing a copy of the above estimate submitted by Ask Russ LLC and stated, "... it was determined that the attached quote is the only responsive document."

On July 16, 2020, Ms. Beverly made a public records request to the Town to obtain a copy of Ask Russ LLC's vendor registration, license, and insurance documents. On July 17, 2020, Town Development Services Director Nicole Dritz responded to the request stating, in part, "... our department does not show Ask Russ LLC as being registered with the Town, so we do not have the registration that you are requesting on file. We are currently following the recommendation of our Town Attorney; In order to lawfully enforce Section 11-16(b) the Town will need to develop a plan that fairly applies the Section to all affected businesses, occupations and professions in order to avoid claims of selective enforcement which is a violation of equal protection, before enforcement can take place."

On November 16, 2021, Ms. Beverly emailed Town Manager Brian Raducci inquiring about liability to the Town and "selective enforcement." Ms. Beverly cited Town code regarding registration of any vendor doing work within the Town.

On November 16, 2021, Mr. Crockett told Mr. Raducci that Ask Russ was "licensed, insured etc. to complete work for the Town."

Later that same day, Mr. Crockett responded to Ms. Beverly indicating that the vendor in question was "exempt from Code." Ms. Beverly again asked for copies of the license, bond, and insurance documentation. Mr. Crockett informed her that the Town did not have the information that she requested.

OIG Interview of Deborah Manzo, Former Town Manager

Ms. Manzo said that Ask Russ was hired to do exotic plant removal in the Nature Preserve during her tenure. She did not review the bids, nor did she have any discussions regarding hiring Ask Russ. She said that contractors had to follow the Town's procurement process, which required that the Town get three written quotes. After the department involved obtained the quotes, the procurement was supposed to go to the Finance Director for review and then potentially the Town Manager, depending on the threshold dollar amount. Ms. Manzo stated that when she reviewed documents, she verified that the contractor to be hired was the one who provided the lowest quote.

Ms. Manzo said that she signed the Ask Russ payment because of the dollar amount of the purchase order.

The OIG showed Ms. Manzo the email from Ms. Beverly to the Town of Lantana requesting license and insurance documents for Ask Russ. She recalled that there was a conversation about why someone would come from South Carolina to do this work. She

was told that Ask Russ had a business locally in Florida. Ms. Manzo stated that the normal process for new vendors is to verify if they are registered in the State of Florida and gather other required documentation such as a W-9. The Finance Department verifies that all the documentation is received and then adds the company as a new vendor. Ms. Manzo said that the Finance Department should have any documentation for the vendor regarding licenses.

Ms. Manzo recalled that there were concerns after Ask Russ did some exotic plant removal in the Nature Preserve. Ms. Manzo did not interpret the concern to be that Ask Russ was not properly licensed for the Town, but rather that the business was not properly licensed for the work that it did.

OIG Interview of Eric Russell, Owner of Ask Russ LLC

Mr. Russell told the OIG that Ask Russ was a general landscaping business that was created in 2010, and he was the only owner. He said the business is no longer operational and was disbanded after the completion of his work in Lantana, around October of 2021.

Mr. Russell is from Miami. He has friends, family, and acquaintances in Lantana. Prior to doing any work in the Town, Mr. Russell knew Town Public Works employee Mr. Cortes; he did not know anyone else who worked for the Town. Prior to the Nature Preserve project, Mr. Russell did about five projects for the Town.

Mr. Russell became familiar with these projects by talking to Mr. Cortes and letting him know that he was interested in working. Mr. Russell bid on and won all five of the projects and was paid by check. Mr. Patterson checked Mr. Russell's work. Mr. Patterson worked directly under Mr. Cortes, who worked under a person named Edward or Eddie, the Director. Mr. Patterson could not do anything without Mr. Cortes' permission, and Mr. Cortes could not do anything without the Director's permission.

Mr. Russell said that when he started working for the Town, he had to show proof of license and insurance. There was never a time when he went directly to Mr. Cortes and said that he needed a job; everything went through the bidding process. He was still living in South Carolina when he did the five projects.

Mr. Russell told the OIG he learned about the Nature Preserve project when he was talking to Mr. Patterson. He saw the Nature Preserve when he was doing his other work, and it was a mess.

Mr. Russell emailed his bid submission to Mr. Patterson. Then the Town informed him he won the bid and established a date to complete the job. Mr. Russell said that he had to have liability insurance and submit proof, and that he registered with the Town.

Mr. Russell used Incorp Services to register to work in the State of Florida. He believed he provided Incorp Services with his license and insurance as well. The Town was not going to allow him to work without a business license and general liability insurance. He did not know if Incorp Services had any communication with the Town. Mr. Russell said

he had to provide proof of insurance to the Town, and he did that. Mr. Russell said that InCorp Services made sure that he had the license or the permits so that he could work in the Town. He said he had his business license and insurance when he came to Florida. He said he had to provide all of that to Mr. Patterson before he could do any work in the Town.⁵

The OIG told Mr. Russell that the Town could not provide the OIG with a copy of his license, insurance and registration documents because the Town did not have them. Mr. Russell said, "Well, I don't know what happened to it."

OIG Interview of Public Services Director Eddie Crockett

Mr. Crockett said Ask Russ was a contractor that he believed was based in South Carolina and did maintenance work and exotic removals for the Town. Mr. Crockett did not know what licenses Ask Russ held.

Mr. Crockett believed that Ask Russ was already a Town contractor when he began working for the Town. The Assistant Director at the time, Mr. Cortes, was already employed with the Town when Mr. Crockett started, and was managing a lot of the contracts that were in place.

Mr. Crockett stated that in order for a contractor to be hired by the Town, they must be registered as a vendor and be properly vetted. The contractor must be insured and must be licensed to do business in the State of Florida. Before becoming a vendor, the contractor's documents must be turned in and verified by Finance. For a vendor to be paid, Public Works generates a requisition and sends it to Finance, which then issues a purchase order. Mr. Crockett said before he creates a requisition he must get a vendor number from Finance. He gives Finance all of the necessary documents to get a vendor number. Mr. Crockett said that if a vendor worked for the Town more than once, the vendor would have to provide its documents each time, but the vendor number that was generated the first time would stay the same.

When the OIG asked Mr. Crockett whether he checked Ask Russ' documents for the Nature Preserve job he replied, "No, I didn't and that wasn't my job to do that." Mr. Crockett said it was Finance's job to check the documents.

Mr. Crockett said the Nature Preserve's maintenance is overseen by the Town, and to his knowledge any work that is done there is paid for by the Town. He did not recall any other group or organization ever paying for work done in the Nature Preserve.

The OIG showed Mr. Crockett the April 30, 2019, and May 14, 2019 emails between Ask Russ and Town employee Ms. Shawah, in which Ask Russ provided a work estimate and Ms. Shawah stated the Town was not involved in the Nature Preserve project and that all information regarding the project should be sent to the Friends of the Lantana Nature

⁵ The OIG requested that Mr. Russell provide the license, insurance, and registration records. Mr. Russell did not provide these records.

Preserve. Mr. Crockett said Ms. Shawah was acting as an intermediary between Ask Russ and the Friends of the Lantana Nature Preserve. He said she was doing so because the Friends of the Lantana Nature Preserve wanted to help the Town with the removal of the exotics. After reviewing the emails, Mr. Crockett believed there was an agreement or contract between Ask Russ and the Friends of the Lantana Nature Preserve, not the Town. Mr. Crockett explained that he sent the August 29, 2019 letter to the Friends of the Lantana Nature Preserve because it represented how Town Manager Manzo wanted to handle it, which was for the Town to split the cost with the Friends. Mr. Crockett stated that the letter appears to be asking the Friends for money to help cover the cost of the project.

Mr. Crockett said he knew that the Nature Preserve job did not go out for invitation to bid because he would have seen it; those were quotes. There were several vendors that submitted an estimate. The OIG showed Mr. Crockett a copy of an email from Ms. Shawah to Accounting dated February 6, 2020 containing three quotes.

Mr. Crockett could not explain the Town's standards for Nature Preserve records retention. The OIG asked Mr. Crockett how long the Town is required to retain documents and he said, "I can't answer that question. I'm not a records destruction expert. But what I'm saying is this, it would have been at Finance. I would not have had a copy of his certificate of insurance and registration and all of that. That would've been Finance."

OIG Interview of Town of Lantana Finance Director Stephen Kaplan

Mr. Kaplan explained the process of becoming a Town vendor. He stated that individual departments obtain a W-9 form from the potential vendor, complete a vendor request form, and submit the documents to the Finance Department. Finance then enters the information into the system and assigns a vendor number. Finance then notifies the requesting department. The next steps depend on the requirements of agreements or bid documents. If there are specific requirements, it's incumbent upon the department that is making the purchase to compile that information, and Finance collates and retains it. Mr. Kaplan stated that Finance's written vendor registration policy, procedure or guidelines are "... literally submit W-9 and submit vendor request form. That's it."

Mr. Kaplan stated that the Finance Department performs Taxpayer Identification Number searches and checks Sunbiz. He said it is the responsibility of Town Departments to make sure all the other requirements are met.

Mr. Kaplan stated Finance keeps a copy of all documents that it receives when a vendor creation request is submitted. The OIG told Mr. Kaplan that a record request had been submitted to the Town for documents submitted by Ask Russ LLC when he became a vendor and no documents could be found. Mr. Kaplan said, "that is not normal", and that it might have been a records retention oversight.

Conclusion

The Town hired Ask Russ to remove “exotics” at the Nature Preserve. Under Town ordinance, Ask Russ was required to register with the Town before performing this work. However, the Town did not provide the OIG with any documentation showing that Ask Russ registered as required.

When the OIG interviewed Ask Russ, the company’s owner stated that the company was licensed and insured. However, he was unable to provide documentation supporting that claim. Likewise, neither the Town nor the complainants provided the OIG with documentation showing that Ask Russ was insured. In addition, the Town did not provide any written policies or procedures requiring contractors performing this work in the Nature Preserve to maintain insurance.

The Director of Public Services stated that he did not verify registration or insurance because that was not his responsibility. The Finance Director stated that his department does not verify whether appropriate contractor documentation has been submitted.

The Town also was unable to provide documents responsive to a public records request made five months after completion of the Nature Preserve project showing that Ask Russ registered with the Town or submitted insurance documentation. If the Town did obtain such records, State of Florida records retention requirements would have required the Town to maintain them during that period.

Accordingly, the allegation is **partially supported** because the OIG found no evidence that Ask Russ registered with the Town as required, but the OIG did not identify a Town policy or procedure requiring specific insurance for this work.

Allegation (4):

The Town did not ensure that its contractor obtained a permit prior to removing a protected tree from the Lantana Nature Preserve or that the tree was subsequently replaced, as required by Town ordinance.

Governing Directives:

Town of Lantana Code of Ordinances, Chapter 10.5-Landscaping

Finding:

The information obtained **does not support** the allegation.

The OIG reviewed Town of Lantana Code of Ordinances Chapter 10.5, Landscaping, adopted September 26, 2005 and amended from to time, stated in pertinent part at the time relevant to this allegation:

Sec. 10.5-1.-Generally

(a) *Declaration of legislative intent.* It is the purpose and intent of the town council to promote the health, safety and welfare of existing and future residents of and visitors to the Town of Lantana by establishing minimum standards for the installation and continued maintenance of landscaping **on all property within the town** in order to....

....

(4) **Encourage the preservation of acceptable existing native vegetation and conserving natural ecosystems** by incorporating these into the landscape design and encourage the utilization of "Xeriscape" landscaping techniques, whenever possible;

(5) Encourage the eradication or control of certain enumerated exotic plant species which have become nuisances because of their tendency to damage public and private improvements or to destroy native ecosystems; **encourage sound development and forestry practices, in particular with respect to tree protection**, and discourage poor land development practices such as speculative grubbing, razing or clear cutting of lots when no bona fide site development plans have been prepared;

(6) Establish minimum landscaping standards and criteria for all development within the Town;

(7) Implement the goals, objectives and policies of the comprehensive plan.

....

(b) *Applicability.* **The landscape regulations set forth in this chapter shall apply to the following properties.** Additionally, **all properties in the town which have installed landscaping**, if not specifically included in the listing set forth here in below, shall be subject to the requirements set forth in Articles II and III, except for sections 10.5-21 and 10.5-22.

(1) All new construction;

(2) All additions to existing buildings that modify the footprint.

(3) All projects requiring a formal site plan in accordance with Chapter 23 of the Town Code of Ordinances.

(c) **Exemptions. Exemptions may be allowed from certain requirements only as specifically set forth in this chapter.**

....

(e) *Permits required.* Permits shall be required for the following landscape related activities **(the cost of such permits shall be established by resolution of the town council)**:

(1) **The removal of any tree on any property within the town limits.**

(2) Activities related to protected trees as outlined in section 10.5-4 of this chapter.

Sec.10.5-2.-Definitions

....

Protected tree means and includes all of the following:

....

(2) *Public protected tree*. Any specimen tree (see definition section) **located on lands owed by the town, or other governmental agencies or authorities**, or any land upon which easements are imposed for the benefit of the town or other governmental agencies or authorities, or upon which other ownership control may be exerted by the town, or other governmental agencies or authorities, including the rights-of-way, parks, public areas and easements for drainage, sewer water and other public utilities.

....

Remove or removal means:

- (1) The actual removal of vegetation;
- (2) Direct or indirect actions resulting in the effective removal of vegetation through damaging or poisoning; or
- (3) Similar actions directly or indirectly resulting in the death of vegetation.

....

Specimen tree: Any one of the trees listed below which reaches the following DBH:⁶

⁶ DBH is an acronym for Diameter at Breast Height measured in inches at four and one-half (4 ½) feet above ground level.

Common Name	Scientific Name	Trunk Size (in inches) DBH
Bald Cypress	Taxodium dissichum	10
Black Ironwood	Krugiodendron ferreum	6
Blolly	Pisonia discolor	5
Cabbage Palm	Sabal Palmetto	5 foot clear trunk
Chapman Oak	Quercus chapmannii	6
Dahoon Holly	Ilex cassine	5
False Mastic	Mastichodendron foetidissimum	8
Fiddlewood	Citharexylum fruiticosum	2
Florida Elm	Ulmus Americana var. floridana	10
Geiger Tree	Cordia sebestena	6
Green Buttonwood	Conocarpus erecta	10
Gumbo Limbo	Bursera simaruba	10
Lancewood	Nectandra coriacea	7
Laurel Oak	Quercus laurifolia	10
Live Oak	Quercus virginiana	10
Mahogany	Swietenia mahagoni	10
Myrtle Oak	Quercus myrtifolia	5
Paradise Tree	Simarouba glauca	9

....
Sec.10.5-3. – Tree protection applicability; damage to or removal of trees

(a) *Applicability.* The provisions of this section shall apply to all protected trees within the Town, unless specifically exempted herein.

(b) *Damage to or removal of protected trees prohibited.* **No person, organization, society, association or corporation, or any agent or representative thereof, directly or indirectly, shall cut down, remove, damage or destroy, or shall authorize the cutting down, removal, or destruction of, any protected tree, or shall commit any act or authorize the commission of any act which physically removes a protected tree** or causes a tree to die, such as damage inflicted upon the root system by heavy machinery, chemicals or paving, changing the natural grade above the root system and tree damage permitting infection or pest infestation (such as hatracking or over-pruning), **without a permit** for which application must be made in accordance with section 10.5-4.

(c) *Exemptions.* The following protected trees are exempted from the provisions of this section:

....
 (2) **Imminent danger.** Any tree that poses imminent danger to the public health, welfare or safety, and requires immediate removal

without delay. In such instances, verbal authorization to remove a protected tree may be given by the building official, or designee.

....

Sec. 10.5-4. – Permits; protected trees; site clearing.

(a) Permit procedures and criteria for **site clearing**; and **removal or relocation of protected trees. No permit is required if exempt under F.S. 163.045, section 10.5-3** or if a permit has already been issued under section 10.5-21.

(b) Permits for site clearing **and the removal or relocation of a protected tree shall be obtained by the filing of an application with the building department and the issuance of a permit by the building official after review and approval by the development services director....**

....

(2) **A statement explaining why the protected tree is proposed to be removed or relocated**; or why the lot should be cleared.

(c) Any person, organization, society, association, corporation or agent thereof who proposes to remove any tree, other than a protected tree, from a public easement, public property or right-of-way shall obtain a permit from the building official.

(d) Mitigation criteria and procedures

....

(2) Protected trees identified for removal on **the site clearing or tree removal permit application shall be replaced with new or transplanted trees chosen from the list of “specimen trees”** as set forth in definitions section 10.5-2 above.

....

Sec. 10.5-23. In general.

....

(c) *Maintenance.* Proper landscape and irrigation maintenance will preserve and enhance a quality landscape and help to ensure water-efficiency. The property owner is responsible for the following.

(1) Regular maintenance of all landscaping in a way that presents a healthy, neat, and orderly appearance. All landscaping shall be maintained free from disease, pests, weeds and litter. This maintenance shall include weeding, watering, fertilizing, pruning, mowing, edging, mulching, pest control, **or other maintenance, as needed and in accordance with acceptable horticultural practices.** In no case shall turf and/or grass be permitted to grow to a height greater than twelve (12) inches.

....

(5) Continuous maintenance of the site.

(6) All trees shall be allowed to grow to their natural mature height and a full canopy. **Maintenance shall be limited to periodic pruning to maintain healthy trees, removal of diseased limbs, or removal of limbs or foliage that present a hazard.** [Emphasis added]

Based on interviews during this investigation conducted by the OIG, residents began to complain about a Gumbo Limbo tree being cut down shortly after Ask Russ finished the Nature Preserve exotic removal project.

On March 2, 2020, Parks and Recreation Supervisor Nadine Shawah sent an email attaching photographs of a fallen Gumbo Limbo tree in the Nature Preserve to Mr. Crockett.

From: Nadine Shawah
Sent: Monday, March 02, 2020 10:20 AM
To: Eddie Crockett <ecrockett@lantana.org>
Cc: Joel Cortes <jcortes@lantana.org>; Frank Patterson <fpatterson@lantana.org>
Subject: Nature Preserve Down Tree Pictures

Eddie,

Please see down tree pictures attached above. Thank you!

Nadine Shawah
Parks and Recreation Supervisor



Within ten minutes, Mr. Crockett sent an email to Town Development Services Director Nicole Dritz stating that tree was not down due to a decision to “take a tree down”, but that it had fallen “from being rotten.” He added that the tree had been removed from a path.

From: Eddie Crockett
Sent: Monday, March 02, 2020 10:29 AM
To: 'Nicole Dritz' <NDritz@lantana.org>
Cc: Joel Cortes <jcortes@lantana.org>
Subject: FW: Nature Preserve Down Tree Pictures

Nicole,

As we discussed, the tree broke from being rotten. We removed it from the path. Accordingly, we did not need an arborist to declare the status of the tree. This was a maintenance issue not a decision to take a tree down. Please see the attached photos.

Thanks,
Eddie Crockett

Later that same day, Mr. Crockett emailed Ms. Dritz and several employees within the Town's Public Services Department stating that he took photographs that day which "clearly" showed that the tree was rotten and that the limbs were cut up.

From: Eddie Crockett
Sent: Monday, March 02, 2020 2:51 PM
To: Nicole Dritz <NDritz@lantana.org>
Cc: Frank Patterson <fpatterson@lantana.org>; Nadine Shawah <NShawah@lantana.org>; Joel Cortes <jcortes@lantana.org>
Subject: Nature Preserve Tree

Nicole,

Attached are photos that I took today. The photos clearly show that the tree was rotten. Additionally, there is a photo that shows the limbs that were cut up and how it compares to the others.

Thanks,
Eddie



Two days later, on March 4, 2020, Mr. Crockett forwarded that email to Ms. Manzo, along with several pictures.

From: Eddie Crockett <ecrockett@lantana.org>
Sent: Wednesday, March 4, 2020 10:55 AM
To: Deborah Manzo
Subject: FW: Nature Preserve Tree
Attachments: 20200302_132423_resized.jpg; 20200302_132247_resized.jpg; 20200302_132237_resized.jpg; 20200302_132227_resized.jpg; 20200302_132202_resized.jpg; 20200302_132212_resized.jpg; 20200302_132152_resized.jpg

From: Eddie Crockett
Sent: Monday, March 02, 2020 2:51 PM
To: Nicole Dritz <NDritz@lantana.org>
Cc: Frank Patterson <fpatterson@lantana.org>; Nadine Shawah <NShawah@lantana.org>; Joel Cortes <jcortes@lantana.org>
Subject: Nature Preserve Tree

Nicole,

Attached are photos that I took today. The photos clearly show that the tree was rotten. Additionally, there is a photo that shows the limbs that were cut up and how it compares to the others.

Thanks,
Eddie

During the OIG's investigation, Mr. Crockett emailed the office and stated:

Attached are photos of the tree that we discussed yesterday. The attached depict the current condition of the tree. In keeping with the "passive park" concept, we merely removed the obstruction created by the tree falling and blocking the walking trail and placed the limbs in the area around the tree to provide habitat for the wildlife that inhabit the Nature Preserve.

Also attached are photos of the tree as it was cut up after it was blown over during a storm. This activity (removing a broken tree from blocking the walking trail) did not require certification from an Arborist and therefore did not violate an ordinance. I hope this helps with your decision-making process.

Also, please note the term "passive park" in the text of the Warranty Deed (attached). If I can assist further, please advise.

Passive park land includes undeveloped open space that is under the jurisdiction of the Parks and Recreation Departments in each city. Passive park areas must include improvements such as trails, paths and seating areas.

Thanks,

Eddie Crockett
Public Services Director
Town of Lantana FL 33462

OIG Interview of Mary Lacorazza, former Member of the Friends of the Lantana Nature Preserve

Ms. Lacorazza told the OIG that unidentified local birdwatchers told her they were present when Ask Russ was working in the Nature Preserve and witnessed Ask Russ' workers cutting down another tree close to the Gumbo Limbo tree. According to Ms. Lacorazza, the unidentified birdwatchers told her that when the initial tree was cut down, it fell on the protected Gumbo Limbo tree and split it in half because "they were not pulling on the cords" correctly in order to control the fall of the tree. Ms. Lacorazza said the Gumbo Limbo was starting to show some fungus, but she did not believe this condition caused the tree to fall.

Ms. Lacorazza believed that the Town sent Ms. Shawah and Mr. Patterson out to look at the tree, and they said that the tree broke due to rot. Ms. Lacorazza stated that neither Ms. Shawah nor Mr. Patterson have any background or education in horticulture.⁷ Ms. Lacorazza stated that Town management relied on the Town's employees' opinions about the condition of the Gumbo Limbo tree, but to her knowledge, never spoke to Ask Russ or witnesses about the tree falling. Ms. Lacorazza told the OIG that she did not meet with Ask Russ LLC, either. She spoke to Mr. Greenstein⁸, a professional arborist and the Town's former employee, who told her that tree did show signs of rot, but the rot did not cause the tree to fall.

⁷ Ms. Lacorazza's background or education in horticulture is unknown. This office did not speak with the unnamed birdwatchers; thus, their background or education in horticulture is also unknown.

⁸ The OIG did not independently interview Mr. Greenstein regarding his education and credentials or his observations about the Gumbo Limbo tree.

OIG Interview of Deborah Manzo, Former Town Manager

The OIG showed Ms. Manzo a copy of an email dated March 4, 2020 from Mr. Crockett to her referencing utilizing staff member Tiffany Kapner's skills as a horticulturist to mark invasives in the Nature Preserve. Ms. Manzo recalled that the horticulturist was an employee of the Town and she was going to go into the Nature Preserve and mark the exotics for removal.

Ms. Manzo recalled discussing a tree that staff had identified as dying and rotted and there were residents that did not agree with that assessment.

OIG Interview of Eric Russell, Owner of Ask Russ LLC

Mr. Russell told the OIG that a horticulturist marked the areas that Ask Russ was supposed to clear in the Nature Preserve. Mr. Russell had never dealt with a horticulturist before, and he was not familiar with invasives and exotic plants.

Mr. Russell stated that he only removed marked items in the Nature Preserve.

OIG Interview of Public Services Director Eddie Crockett

Mr. Crockett stated that the invasives to be removed were tagged in the Nature Preserve. When the quotes for the Nature Preserve project were prepared, the invasives were already tagged. Mr. Crockett viewed the Nature Preserve after Ask Russ was done. Ask Russ removed everything that had been tagged.

Mr. Crockett did not have any conversations with Ask Russ while at the Nature Preserve. He was present with employee Tiffany (last name unknown to him) who was marking the exotics. She told him that there was not enough funding to remove all exotics that needed removal. They removed trees, weeds, and shrubs from the Nature Preserve.

The OIG showed Mr. Crockett a photo of the broken Gumbo Limbo tree in the Nature Preserve from 2020. He stated that he remembered the tree and that a storm caused the tree to fall down. He said the tree fell down, so he did not believe it was necessary for the Town to use an arborist to tag the tree for removal. He did not remember if it was removed by a contractor or someone in-house. Mr. Crockett said the tree was not de-rooted, and the part of the tree that fell was cut up and moved off the pathway. Crockett said,

“Now was I going to wait until an arborist came and did that before (he) moved it, no. I cut it. And somebody probably say ‘hey Ed, you’re not supposed to do that’. No. The tree was dead.”

The OIG asked Crockett what the status of the tree at the time of his interview was, and he said, “It’s probably got bugs or something in it. Which contributes to the natural things that happen in a Nature Preserve.”

Mr. Crockett remembered discussing the Gumbo Limbo tree with Ms. Shawah, who told him that he needed to replace the tree. Mr. Crockett stated that the tree was not replaced.

He told the OIG that removing a live tree required a permit and replacement, but not for a dead tree. Mr. Crockett stated that he knew that the tree was dead based solely on his education and experience.

Conclusion

The Town planted the Gumbo Limbo tree subject to this allegation. Town code designated the Gumbo Limbo tree as a protected specimen. The Code generally requires a permit from the Town Building Department before a protected tree may be removed, subject to limited exceptions, and provides that protected trees identified for removal on a permit application must be replaced with new or transplanted trees selected from the specimen tree list.

Ms. Lacorazza told the OIG that she heard from an unidentified birdwatcher that the Town's contractor damaged the Gumbo Limbo tree while working in the Nature Preserve, which caused the tree to fall. Mr. Crockett, the Town's Director of Public Services, told the OIG that the protected tree fell due to rot and landed on a pedestrian pathway. The OIG cannot determine with certainty whether the tree fell in 2020 due to human negligence or natural causes. It is undisputed that the tree fell, and, because the event was unexpected, the Town did not issue a permit before this occurrence.

Mr. Crockett contends that when the tree fell, it landed on a pedestrian pathway, which could have presented a hazardous condition. The Town's ordinance contains an exception to the permitting requirement for removing protected trees when the tree poses an imminent danger to public health, welfare, or safety requiring immediate removal without delay. Based on the information provided, it is unclear whether a portion of the tree was cut and removed from a pedestrian pathway or whether the entire tree was completely removed from the Nature Preserve in its entirety. The ordinance does not appear to require replacement in all instances. Instead, the replacement requirement is triggered when protected trees are identified for removal on the site clearing or tree removal permit application.

The OIG cannot find conclusively that the Town violated its landscaping ordinance when it removed a portion of a fallen Gumbo Limbo from a pedestrian pathway without first obtaining a permit and subsequently not replacing the tree in its entirety. Thus, the allegation is **not supported**.

IDENTIFIED, QUESTIONED, AND AVOIDABLE COSTS

Questioned Costs: \$64,000.00

ACKNOWLEDGEMENT

The Inspector General's Investigations Division would like to thank the Town of Lantana staff for their cooperation throughout this investigation.

RECOMMENDED CORRECTIVE ACTIONS

1. We recommend that the Town establish a dedicated accounting structure for the Nature Preserve so that all related revenues and expenditures are recorded and tracked together.
2. We recommend that the Town verify and document, before contract execution and before the work begins, that all contractors it hires properly register and be insured in accordance with applicable Town ordinances, and that the documentation of these actions be retained.
3. We recommend that the Town adopt written policies and procedures requiring contractors performing tree trimming, tree removal, or related work in the Nature Preserve to maintain adequate insurance coverage in an amount specified by the Town before work begins and throughout the contract term. At a minimum, the Town should require proof of commercial general liability insurance, workers' compensation and employer's liability coverage as required by law, and automobile liability coverage for vehicles used in connection with the work.

RESPONSE FROM MANAGEMENT

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, The Town of Lantana was provided the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. Their written response is attached to this report as Appendix 1.

This Investigation has been conducted in accordance with the ASSOCIATION OF INSPECTORS GENERAL Principles & Quality Standards for Investigations.

APPENDIX 1

Town of Lantana

COUNCILMEMBERS

Christopher Castle, Vice Mayor
Jesse Rivero, Vice Mayor Pro Tem
Kem Mason
Mark Zeitler



500 Greynolds Circle
Lantana, FL 33462-4544
(561) 540-5000
www.lantana.org

Karen Lythgoe
MAYOR

May 5, 2026

Mr. Stuart A. Robinson
Director of Investigations Division
Office of Inspector General Palm
Beach County
100 Australian Ave, 4th Floor
West Palm Beach, FL 33406-1465

RE: Investigative Report 2022-0024, Lantana Nature Preserve

Dear Mr. Robinson:

We acknowledge receipt of your correspondence dated April 22, 2026, along with the accompanying attachment. On behalf of the Town of Lantana (the "Town"), please accept this response to the above-referenced investigative report, which includes the Office of Inspector General's (OIG) recommendations, as well as the Town's responses thereto.

As Allegations #1 and #4 were determined to be unsupported, the Town's responses will primarily address partially supported Allegations #2 and #3. As previously discussed, the \$64,000 in questioned costs for fiscal years 2019/20 and 2020/21 represent indirect costs allocated to the Nature Preserve for staff time and equipment utilized in support of park operations. This allocation, originally established at \$32,000 per fiscal year, was based on the best available information at the time. Upon further review, staff has determined that the actual indirect costs exceed the previously allocated amount, demonstrating that the costs are reasonable and appropriately attributable to the Nature Preserve.

Recommendation (1): We recommend that the Town establish a dedicated accounting structure for the Nature Preserve so that all related revenues and expenditures are recorded and tracked together.

o **Management's Response:**

- (1) The Town concurs with Recommendation (1) and will implement a dedicated accounting structure for the Nature Preserve beginning in Fiscal Year 2026/27.

Recommendation (2): We recommend that the Town verify and document, before contract execution and before the work begins, that all contractors it hires properly register and be insured in accordance with applicable Town ordinances, and that the documentation of these actions be retained.

o Management's Response:

- (2) The Town concurs with Recommendation (2) and will modify the Town's Code to ensure compliance.

Recommendation (3): We recommend that the Town adopt written policies and procedures requiring contractors performing tree trimming, tree removal, or related work in the Nature Preserve to maintain adequate insurance coverage in an amount specified by the Town before work begins and throughout the contract term. At a minimum, the Town should require proof of commercial general liability insurance, workers' compensation and employer's liability coverage as required by law, and automobile liability coverage for vehicles used in connection with the work.

o Management's Response:

- (3) The Town concurs with Recommendation (3) and will develop and implement formal written policies to ensure appropriate insurance coverage for all applicable work performed in the Nature Preserve.

Upon your review, should you require additional information or have any further questions, please feel free to contact our office at (561) 540-5004.

Respectfully submitted,



Brian K. Raducci Town
Manager