



John A. Carey
Inspector General

OFFICE OF INSPECTOR GENERAL
PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

Redacted per §119.071(5)(b), F.S.

Investigative Report

2024-0008

**Town of Mangonia Park
Inappropriate Financial and
Contracting Procedures**

May 20, 2026

Insight – Oversight – Foresight



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INVESTIGATIVE REPORT
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TOWN OF MANGONIA PARK INAPPROPRIATE FINANCIAL AND CONTRACTING PROCEDURES

SUMMARY

WHAT WE DID

A Town of Mangonia Park (Town) contracted employee contacted the Office of Inspector General (OIG) and alleged multiple issues with the Town's payroll and accounts payment procedures. The complainant stated that Town Clerk Sherry Albury is the employee primarily responsible for accounts receivable and payable, and that Ms. Albury did not always pay employees timely or provide them with pay stubs. Additionally, the complainant told the OIG that several employees informed him they lost health and life insurance coverage because Ms. Albury did not pay insurance premiums in a timely manner.

The complainant stated that the Town delayed payments owed to him, including one check that was approximately six weeks overdue, which his bank returned for insufficient funds.

The OIG's preliminary interviews and examination of Town records also revealed that the Town, through Town Manager Ken Metcalf, hired Ms. Albury's brother, Anthony Scott, to renovate Town Hall bathrooms, even though he was unlicensed and uninsured at the time. During our preliminary review, the OIG also learned that the Town paid Mr. Scott the entire contracted amount before he completed the renovation work. At the time of the commencement of our investigation, two years after the Town paid Mr. Scott, he had not completed the work.

A former Town employee also alleged that the Town received donations for which it did not properly account.¹

The OIG initiated an investigation of the following allegations:

Allegation (1): The Town of Mangonia Park hired Mr. Scott to renovate the Town Hall bathrooms without following its

¹ Section 218.33, Florida Statutes, requires each local governmental entity to follow uniform accounting practices and procedures promulgated by rule of the Department of Financial Services, including a uniform classification of accounts. The Florida Uniform Accounting System Manual for Local Governments identifies account code 366.000, "Contributions and Donations from Private Sources," for gifts, pledges, grants, or bequests from private sources in governmental funds. The OIG reviewed the Town's accounting for donations and found that the Town recorded the donations in the general fund with other revenues and classified them under account code 366.000. The OIG did not identify any donor-imposed restrictions on those funds that would have required separate fund treatment or additional restricted-purpose accounting, or that could lead to a finding that the funds were spent for purposes inconsistent with donor intent. Accordingly, this Report does not address that allegation further.

procurement procedures, complying with records retention guidelines, or ensuring that Mr. Scott complied with applicable licensing, registration, and insurance requirements.

Allegation (2): The Town of Mangonia Park hired Mr. Scott to renovate the Town bathroom without ensuring that he obtained a required building permit.

Allegation (3): The Town Clerk and/or Town Manager did not comply with required accounting practices and procedures by systemically delaying or mishandling vendor payments and employee payroll and making full payment to Mr. Scott without obtaining purchasing orders, or invoices.

The OIG reviewed Town accounts payable and receivable records; applicable statutes, ordinances, and policies; contract and procurement documentation; and relevant emails; as well as interviewed current and former Town contractors, elected officials, and employees, including, but not limited to, Town Clerk Albury and Town Manager Metcalf.

WHAT WE FOUND

Allegation 1 is supported The Town Council voted to approve a recommendation from Town Manager Metcalf to hire Mr. Scott without following the Town's procurement procedures or ensuring that Mr. Scott was licensed, registered, and insured. Additionally, we found that the Town did not comply with

records retention requirements to retain Mr. Scott's quote presented to the Council for vote.

Because the Town did not follow its procurement procedures, we found that \$31,000.00 paid to Mr. Scott are questioned costs.²

Allegation 2 is supported. The Town, through or under the direction of Town Manager Metcalf, permitted Mr. Scott to renovate the Town Hall bathrooms without requiring him to obtain the required building permits.

Allegation 3 is supported. While we do not find that the Town systemically abused its financial processes, we found that it did not maintain adequate internal controls to promote compliance with applicable laws, agreements, and best practices, and it did not always follow its own policies and procedures.

Specifically, the Town made late payments to a contract employee and to its insurance carrier. A check issued to the contract employee was returned. The Town also received cancellation notices for its health and dental insurance policies. The Town ultimately paid all amounts due and prevented the policies from lapsing for affected employees.

We also found that the Town paid Mr. Scott the full amount for the Town Hall bathroom renovation before the work was completed. The Town did so without an executed contract setting out the scope of

²Questioned costs are costs or financial obligations that are questioned by the OIG because of: an alleged 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.

work, payment terms, or a requirement to develop a single list of items needed for satisfactory completion, and without first obtaining contract-related documentation, such as invoices or other payment requests with supporting documentation.

WHAT WE RECOMMEND

We make four recommendations, which are detailed at the conclusion of this Report.

BACKGROUND

The current municipal incorporated limits of the Town of Mangonia Park were originally part of an unincorporated area of West Palm Beach. The Town was incorporated in 1947.

There are 2,142 residents of the Town of Mangonia Park (as of 2020). An estimated 70% of the Town is commercial business and industry.

The Town is a council-town-manager type of local government, with council members elected to five "at-large" seats that serve three-year staggered terms. The Palm Beach County Supervisor of Elections Office holds Town municipal elections in March of each year.

The Town appoints the Town Manager, who is the chief administrative officer of the Town, and who directs and supervises all departments and offices of the Town. Ken Metcalf has been the Town Manager of Mangonia Park since September 2015. Sherry Albury has been the Town Clerk since 2002.

OIG Review of the Completed Restroom Renovations

All three allegations in this OIG Report pertain, in whole or in part, to Town Hall bathroom renovations performed by Mr. Scott beginning in October of 2022. Almost three years after the Town paid Mr. Scott in full for this work with three checks each dated September 30, 2022, the OIG photographed the restrooms.

The following pictures, taken by the OIG, show the condition of the bathroom renovation in August of 2025:

Women's restroom:

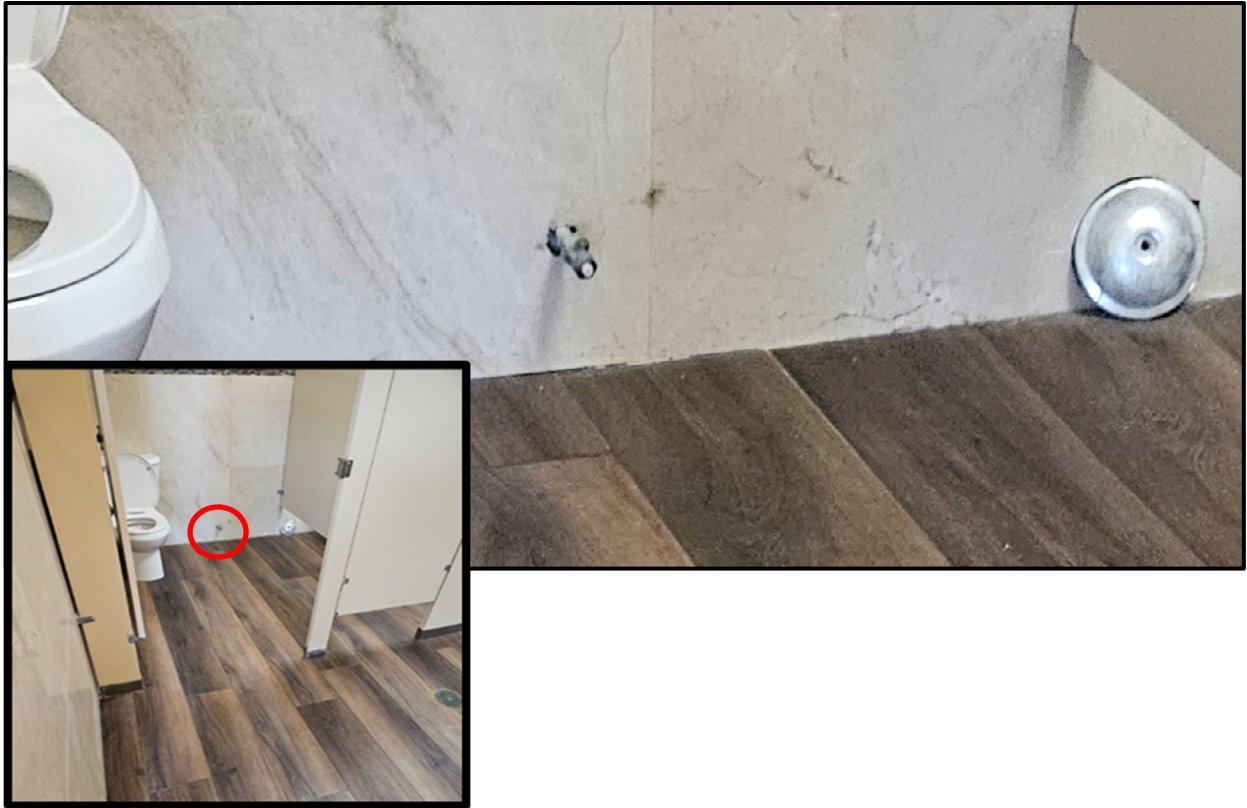
1. Tile pieces under the sink. Misshapen floor/wall edging. Flooring missing in the back right corner.



2. Mismatched trim; missing and chipped trim:



3. Disconnected pipe; open hole in the tiling exposed:



4. Poorly fitting entry door (shown from outside and inside):



5. Mismatched tile abutting ceiling and improperly installed light fixture:



Men's restroom:

1. Disconnected pipe; open hole in the tiling exposed:



ALLEGATIONS AND FINDINGS

Allegation (1):

The Town of Mangonia Park hired Mr. Scott to renovate the Town Hall bathrooms without following its procurement procedures, complying with records retention guidelines, or ensuring that Mr. Scott complied with applicable licensing, registration, and insurance requirements.

Governing Directives:

Sections 489.105, 489.113, 489.115, 489.131, and 489.513, Florida Statutes; Rules 61G4-15.003 and 61G4-15.030, Florida Administrative Code; Mangonia Park Code of Ordinances- Sections 2-105, 2-108, and 2-115; Rule 1B-24.003(1)(a), Florida Administrative Code State of Florida General Records Schedule GS1-SL for State and Local Government Agencies.

Finding:

The information obtained **supports** the allegation.

Town of Mangonia Park Purchasing Ordinances

ARTICLE VI. - PURCHASING GUIDELINES

Sec. 2-105. - Purpose.

(a) The purpose of adopting these purchasing guidelines is to:

- (1) Provide the town with a system to obtain quality goods and services, in a timely manner and at a competitive rate; and
- (2) Ensure equity and fairness to all who deal with the town.

(b) **This policy will apply to all purchases of the town** irrespective of the source of funding.

[Emphasis added]

....

Sec. 2-108. - Quotations.

The quotation levels are as follows (individual item):

- (a) \$0—\$499.00: None
- (b) \$500.00—\$4,999.00: Two (2) verbal quotes, documented by the town manager
- (c) \$5,000.00—\$199,999.00: Three (3) written quotes**
- (d) \$200,000.00 or more: Formal bid or request for proposals

[Emphasis added]

....

Sec. 2-115. - Town policy regarding unlicensed contractors.

It is declared to be the policy of the Town of Mangonia Park that **under no circumstances**, emergency or otherwise, **shall the town do any business with unlicensed contractors.**

[Emphasis added]

Licensing and Registration Statutes

Section 489.105(3), F.S. provides in part,

(3) “Contractor” means the person who is qualified for, and is only responsible for, the project contracted for and means, except as exempted in this part, **the person who, for compensation, undertakes to**, submits a bid to, or does himself or herself or by others **construct, repair, alter, remodel, add to, demolish, subtract from, or improve any building or structure**, including related improvements to real estate, for others or for resale to others; and whose job scope is substantially similar to the job scope described in one of the paragraphs of this subsection. For the purposes of regulation under this part, the term “demolish” applies only to demolition of steel tanks more than 50 feet in height; towers more than 50 feet in height; other structures more than 50 feet in height; and all buildings or residences....:

(a) “General contractor” means a contractor whose services are unlimited as to the type of work which he or she may do, **who may contract for any activity requiring licensure under this part**, and who may perform any work requiring licensure under this part, except as otherwise expressly provided in s. 489.113.

(b) “Building contractor” means a contractor whose services are limited to construction of commercial buildings and single-dwelling or multiple-dwelling residential buildings, which do not exceed three stories in height, and accessory use structures in connection therewith or a contractor whose services are limited to **remodeling, repair, or improvement of any size building if the services do not affect the structural members of the building**.

....

(m) “Plumbing contractor” means a contractor **whose services are unlimited in the plumbing trade** and includes contracting business consisting of the execution of contracts requiring the experience, financial means, knowledge, and skill to install, maintain, repair, alter, extend, or, if not prohibited by law, design plumbing.

[Emphasis added]

Section 489.113, F.S. states in part,

(1) **Any person who desires to engage in contracting** on a statewide basis shall, as a prerequisite thereto, establish his or her competency and qualifications to be certified pursuant to this part....Any person who desires to engage in contracting on other than a statewide basis **shall, as a prerequisite thereto, be registered** pursuant to this part, unless exempted by this part.

(2) **A person must be certified or registered in order to engage in the business of contracting in this state.** However, for purposes of complying with the provisions of this chapter, a subcontractor who is not certified or registered may perform construction work under the supervision of a person who is certified or registered, provided that the work is within the scope of the supervising contractor’s license, the supervising contractor is responsible for the work, and the

subcontractor being supervised is not engaged in construction work that would require a license as a contractor under any of the categories listed in s. 489.105(3)(d)-(o). This subsection does not affect the application of any local construction licensing ordinances.

....

(3) **A contractor shall subcontract all electrical, mechanical, plumbing, roofing, sheet metal, swimming pool, and air-conditioning work, unless such contractor holds a state certificate or registration in the respective trade category....**

[Emphasis added]

Section 489.115, F.S. states in part,

(1) No person may engage in the business of contracting in this state without first being **certified or registered in the proper classification.**

(2)(a) The department shall issue a certificate or registration to each person qualified by the board and upon receipt of the original license fee.

(b) Certification allows the certificate holder to engage in contracting only for the type of work covered by the certificate and only while the certificate is on active status.

....

(5)(a) As a prerequisite to the initial issuance or the renewal of a certificate or registration, the applicant shall submit an affidavit on a form provided by the board attesting to the fact that **the applicant has obtained workers' compensation insurance as required by chapter 440, public liability insurance, and property damage insurance for the safety and welfare of the public, in amounts determined by rule of the board....**

Section 489.131, F.S. provides in part,

(1) This part **applies to all contractors**, including, but not limited to, those performing work for the state or any county or **municipality**. Officers of the state or any county or **municipality shall determine compliance** with this part **before awarding any contract** for construction, **improvement, remodeling, or repair.**

(2) The state or any county or municipality shall require that bids submitted for construction, improvement, remodeling, or repair on public projects **be accompanied by evidence that the bidder holds an appropriate certificate or registration**, unless the work to be performed is exempt under s. 489.103.

[Emphasis added]

Section 489.513, Florida Statutes, states in part,

(1) Any person engaged in the business of contracting in the state shall be registered in the proper classification unless he or she is certified....

(2) Any contractor may be registered to contract in the area specified in such registration if the contractor is qualified as provided in this section.

(3) To be **registered as an electrical contractor, an alarm system contractor I, an alarm system contractor II, or a residential alarm system contractor**, the applicant shall file evidence of holding a current certificate of competency issued by any municipality or county of the state for the type of work for which registration is desired, on a form provided by the department, together with evidence of having passed an appropriate local examination, written or oral, designed to test skills and knowledge relevant to the technical performance of the profession, accompanied by the registration fee fixed pursuant to this part.

[Emphasis added]

Insurance and Registration Rules

Rule 61G4-15.003, F.A.C. provides,

(1) As a prerequisite to the initial issuance, or the renewal of an active certificate or registration or a change in the status of an active certificate or registration, the applicant shall submit a signed affidavit attesting to the fact that the applicant has obtained and will maintain **public liability and property damage insurance**, in the amounts stated herein for the life of an active certificate or registration and for the safety and welfare of the public. It shall be a violation of this rule for any licensee to fail to continually maintain liability and property damage insurance in amounts set forth herein.

(2)The Certificate of Insurance shall be prepared by an insurance agency and must contain the following information to meet the requirements of the Board:

- (a) Date that the Certificate of Insurance was issued.
- (b) Name of Insurance Agent.
- (c) Name of Insured must reflect the exact name of the business organization qualified by the applicant, and the insured's fictitious name or d/b/a, if any.
- (d) Name of Insurance Company.
- (e) Policy number must be on the Certificate.
- (f) Effective date of policy.
- (g) Expiration date of policy.
- (h) Proper aggregate amount of public liability and property damage as defined below:

	Liability	Property Damage
General Contractor	\$300,000	\$50,000
Building Contractor	\$300,000	\$50,000

Rule 61G4-15.030, F.A.C. provides,

.... For the purposes of this section the following terms are defined as follows:

(a) A valid registered license is one in which the registered contractor's certificate of competency is registered with the Board and a State Registration Number is issued.

Town Records Retention Requirements

Rule 1B-24.003(1)(a) Florida Administrative Code State of Florida General Records Schedule GS1-SL for State and Local Government Agencies (EFFECTIVE: August 2020)

MINUTES: OFFICIAL MEETINGS

Item #32

This record series consists of the official record of official meetings, defined in Section 286.011(1), Florida Statutes, Public meetings and records, as "All meetings of any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision, except as otherwise provided in the Constitution, including meetings with or attended by any person elected to such board or commission, but who has not yet taken office, at which official acts are to be taken..." The series may also include agendas and **background materials used as reference documentation for agenda items**; these should be included when they are necessary to understand the minutes...

RETENTION: Permanent.

[Emphasis added]

Records Received from the Town for Town Hall Restroom Renovations

For the Town Hall restroom renovation project, the OIG requested that the Town provide:

- All invoices, bids, and estimates for the contracts, including verbal quote notations, written quotes, emails containing bids, quotes, and estimates, and formal and informal requests for proposals and estimates.
- All fully executed contracts for all of the Town's active and inactive contractors.
- Any and all contracts, agreements, or estimates for bathroom remodeling in Town facilities or paid for by Town funds from 2021 through 2023.
- All copies of records reflecting funds paid by the Town to contractor(s) for bathroom remodeling from 2022 through 2024.

The Town provided the OIG with an estimate dated April 29, 2022, from Wingate Corp, LLC for \$97,369.00 for all labor, services, equipment, and material to complete the "Restroom Remodel." **The Town produced no other estimates, invoices, bids, contracts, or agreements related to the renovation of the Town Hall bathrooms.**

The Town also provided the OIG with a document entitled, "Contractors for Multiple Use by the Town of Mangonia Park 2019-Present." The document included a listing of payments for projects by Anthony Scott, as follows:

Anthony Scott – September 30, 2022. Demolition of existing bathrooms at Town Hall (in the hallway) and renovation of the same. \$40,000 – Town Council approved through a bid process.

- 06/10/22 Installation plus supplies for Wall Panels in the Council Chambers \$3,000.00
- 06/17/22 Painting of the Council Chambers \$2,000
- 07/19/22 Reimbursement Items
- 11/04/22 Reimbursement from the 10/28 festival (purchased food items for the event)

September 20, 2022 Town Meeting

On September 20, 2022, the Town Council discussed staff “request for the approval to repair, replace, and renovate the bathrooms at Town Hall in an amount not to exceed \$41,000.” Mayor William Albury recused himself from voting and participating in the discussion after he was advised that he had a voting conflict on the item” because it would benefit his relative. Mayor Albury left the dais during the discussion and vote.

Vice Mayor Sarita Johnson questioned the discrepancy between the recommendation to approve the work for \$41,000 and the written estimate provided to Council for \$35,000.00. Mr. Metcalf explained that it would be prudent to include “a little bit of a buffer” above the estimate to avoid a change order. Ms. Johnson noted that the estimate stated it excluded the cost for a plumber and an electrician. Mr. Metcalf said the “buffer” left room for the cost of a licensed plumber and an electrician, but staff would report back to the Town Council if the price exceeded the not-to-exceed amount.

Councilman Edmond Smith voiced a concern about whether the Town bid out the project, acknowledging that the person selected by the Town Manager was a relative of the Mayor. Mr. Metcalf told the Town Council that staff “put out feelers to multiple people” and received a quote for about \$97,000, and Mr. Scott’s quote for \$35,000.00. There was no discussion of whether Mr. Scott was licensed to do the work or carried general liability, worker’s compensation, or other insurance for the work performed. The recommendation was moved and seconded, and it passed 4-0.

Wingate Corporation Estimate 1

The April 29, 2022 estimate from Wingate Corporation, LLC that the Town provided to the OIG included all labor, services, equipment, and material to complete the demolition of the men’s and women’s bathrooms, alterations to bring the bathrooms in compliance with ADA standards, changes to the configuration of toilet partitions and stalls, installing new plumbing according to ADA standards, installation of new floor tile, installation of a four foot high tile wainscot in both bathrooms, painting both the men’s and women’s bathrooms, and the removal of all trash and debris. The Wingate estimate noted that the company is a general contractor that performs kitchen and bathroom remodeling and that Wingate would carry general liability, workmen’s compensation insurance and the owner shall carry fire, tornado, builder’s risk and other necessary insurance.

The estimate for the work was \$97,369.00 and noted that the cost did not include permit fees. The estimate was purportedly electronically signed and submitted by Timothy L. Wingate, Sr.



Wingate Corporation, LLC
General Contractors - Developers - Construction Management
 Kitchen & Bathroom Remodeling

ESTIMATE

29 April 2022

Town of Mangonia Park
 1755 Tiffany Dr.
 Mangonia Park, FL 33407
 Attn: Ken Metcalf

Project Address: 1755 Mangonia Park, FL 33407

WE SUBMIT THIS ESTIMATE: to furnish all labor, services, equipment and material to complete the following according to specifications provided by Owner:

RESTROOM REMODEL	
•	Drawings (contractor provided)
•	Demo both the men and women restrooms
•	Perform all necessary alterations to bring both restrooms in compliance with ADA standards
•	Change the configuration of toilet partitions and stalls
•	Install new plumbing fixtures according to ADA standards
•	Install new floor tile
•	Install 4 ft high tile wainscot in both restrooms
•	Paint both men and women's restrooms
•	Remove all trash and debris

NOTES	
•	Drawings will be approved and agreed upon by both, Wingate Corporation, LLC and Ken Metcalf, Town Manager.
•	This estimate does not include permit fees.
•	This estimate does not include any unseen damage.

FOR THE SUM OF: Ninety Seven Thousand Three Hundred Sixty-nine and 00/100 Dollars (\$97,369.00)

All work guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alterations or deviations from the above specifications involving extra costs, will be executed only upon written change orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Contractor shall carry general liability and workmen's compensation insurance. Owner shall carry fire, tornado, builder's risk and other necessary insurance. This estimate is subject to acceptance within thirty (30) days, and is void thereafter at the option of the undersigned.

Respectfully submitted,
Timothy L. Wingate, Sr.
 Timothy L. Wingate, Sr.

ACCEPTANCE - The above price, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Upon signing a deposit of 30% is required and subsequent payments as project progresses.
 Signature: _____ Date: _____

900 26th Street, West Palm Beach, FL 33407 / 561-838-4320 Office / info@wingatecorp.com email

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Wingate Corporation Estimate 2

During our investigation, Mr. Timothy L. Wingate, Sr., the registered agent and manager of Wingate Corporation, LLC (Wingate Corp), provided the OIG a copy of an estimate dated April 29, 2022, that he stated he submitted to the Town on behalf of Wingate Corp for the Town Hall bathroom renovations. The estimate was similar to the estimate provided by the Town to this office but did not include installing new plumbing according to ADA standards, installation of new floor tile, or the installation of a four-foot-high tile wainscot in both bathrooms. The estimated cost for the work was \$87,369.00.



Wingate Corporation, LLC
General Contractors - Developers - Construction Management
 Kitchen & Bathroom Remodeling

ESTIMATE

29 April 2022

Town of Mangonia Park
 1755 Tiffany Dr.
 Mangonia Park, FL 33407

Attn: Ken Metcalf

Project Address: 1755 Mangonia Park, FL 33407

WE SUBMIT THIS ESTIMATE: to furnish all labor, services, equipment and material to complete the following according to specifications provided by Owner:

RESTROOM REMODEL	
	<ul style="list-style-type: none"> Drawings (contractor provided) Demo both the men and women restrooms Perform all necessary alterations to bring both restrooms in compliance with ADA standards Change the configuration of toilet partitions and stalls Replace fixtures as needed Paint both men and women's restrooms Remove all trash and debris
NOTES	
	<ul style="list-style-type: none"> Drawings will be approved and agreed upon by both, Wingate Corporation, LLC and Ken Metcalf, Town Manager. This estimate does not include permit fees. This estimate does not include any unseen damage.

FOR THE SUM OF: Eighty-seven Thousand Three Hundred Sixty-nine and 00/100 Dollars (\$87,369.00)

All work guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alterations or deviations from the above specifications involving extra costs, will be executed only upon written change orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Contractor shall carry general liability and workmen's compensation insurance. Owner shall carry fire, tornado, builder's risk and other necessary insurance. This estimate is subject to acceptance within thirty (30) days, and is void thereafter at the option of the undersigned.

Respectfully submitted,
Timothy L. Wingate, Sr.
 Timothy L. Wingate, Sr.

ACCEPTANCE - The above price, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Upon signing a deposit of 30% is required and subsequent payments as project progresses.

Signature: _____ Date: _____

900 26th Street, West Palm Beach, FL 33407 / 561-838-4320 Office / info@wingatecorp.com email

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OIG Request for an Executed Contract for the Bathroom Renovation

Although the Town Council referenced a quote from Mr. Scott when it voted to approve the restroom renovation project, the OIG did not receive a copy of a quote for Mr. Scott's work. On March 27, 2025, the OIG sent a follow-up records request to the Town for "any and all contracts, agreements, or estimates for bathroom remodeling in Town facilities or paid for by Town funds from 2012 through 2024." Mr. Metcalf followed up with a letter response stating, "I have no additional information to send concerning bathroom (or restroom) remodeling."

As of the date of this report, neither Mr. Metcalf, Town Clerk Albury, nor Mr. Scott has provided the OIG with a copy of the quote presented to the Town Council for vote, any document accepting the quote, or any document outlining the specific scope of work he

was hired to complete. Additionally, the OIG has not received any invoices or executory contracts between Mr. Scott and the Town.

OIG Interview of Katina Pinder

Ms. Katina Pinder, the Deputy Town Clerk, told the OIG that from approximately 2011 until February of 2023, she believed the Town's process in hiring contractors required three bids and a presentation to the Town Council. Opening certain bids required a pre-bid meeting. She believed the Town held a meeting before hiring Mr. Scott, but Mr. Scott did not attend that meeting.

OIG Interview of Councilwoman Sarita Johnson

Councilwoman Johnson stated the Town usually requests three bids by an established deadline if the payment for costs is over \$25,000.00. The Town has an attorney who creates and reviews Town contracts.

OIG Interview of Timothy Wingate

Timothy Wingate, the owner of Wingate Corp, stated that Wingate Corp specializes in general contracting, furniture building, and serves as the hired builder-contracting analysis representative for various municipalities. Although the company has done remodeling in the past, it is not the company's target business, as it specializes in new construction for residential and commercial buildings. Wingate Corp has never done work for the Town of Mangonia Park.

Mr. Wingate provided a copy of the April 29, 2022 estimate for \$87,369 that he submitted to the Town for the bathroom renovation project. He stated this was the only estimate that he has ever provided for the Town of Mangonia Park. Mr. Wingate stated that he electronically signed an estimate for the Town's bathroom remodeling; however, Wingate Corp did not receive the Town's acceptance to perform the work. According to Mr. Wingate, Town Manager Ken Metcalf asked him to provide an estimate; however, no bidding process took place. Mr. Wingate did not know whether others bid on the project. Mr. Metcalf informed Mr. Wingate that the Town could not afford to complete the project with Wingate Corp.

The OIG asked Mr. Wingate for a copy of the estimate the Town provided to the OIG for \$97,369.00. Mr. Wingate stated that the estimate the Town provided to the OIG is not the estimate that Mr. Wingate submitted to the Town. Mr. Wingate noted several differences between the estimate that the Town gave the OIG and the estimate he gave the Town.

Mr. Wingate told the OIG that "Whitney," Wingate Corp's Office Manager, attempted to locate the email sent to Mr. Metcalf; however, the email system Wingate Corp used at that time is no longer active for the business, and Mr. Wingate and Whitney no longer have access to it.

OIG Interview of Anthony Scott

Mr. Scott stated he has been doing construction work for about 35 years; most people refer to him as a “handyman.”

Because Mr. Scott’s brother-in-law is the Town Mayor and his sister is the Town Clerk, Mr. Scott said that he tries to stay away from Town jobs. Mr. Scott met Mr. Metcalf at a Christmas gift giveaway for the Town where Mr. Scott volunteered. Mr. Metcalf was familiar with some work that Mr. Scott performed within the Town, to include a wainscot installation that he said Councilpersons Kelisha Buchanan-Webb and Sarita Johnson hired him to do for the Town. He initially did not want to remodel the Town restrooms because there were two other people that he believed applied to do the project.

Mr. Scott stated that he hand-delivered a written quote of \$35,000 to Mr. Metcalf. Mr. Scott told the OIG that he did not keep a copy of his written quote. Mr. Metcalf and Mr. Scott verbally agreed that Mr. Scott would be recommended to the Town Council. Ms. Albury was present when that conversation occurred.

OIG Interview of Town Clerk Sherry Albury

According to Town Clerk Sherry Albury, the Town’s purchasing guidelines have a \$5,000 minimum threshold for Town Council approval. Mr. Metcalf has purchasing power up to \$5,000.

Ms. Albury’s brother, Mr. Scott, renovated the men’s and women’s bathrooms for the Town. For this project, Ms. Albury stated that Mr. Metcalf received two quotes, one from Wingate Construction and a second whose name Ms. Albury could not remember. The quotes were each approximately \$90,000. According to Ms. Albury, Mr. Scott does not have a company. She stated that Mr. Scott bid approximately \$30,000 for the renovations.

Ms. Albury stated that it was Mr. Metcalf’s idea to hire Mr. Scott. Mr. Metcalf presented Mr. Scott to the Town Council as the lowest “bidder.” Ms. Albury’s husband, Mayor William Albury, recused himself during the discussion to hire Ms. Albury’s brother, Mr. Scott. Ms. Albury told the OIG that she does not know why the Town does not have a written contract³ available for Mr. Scott’s work; normally, the Town Attorney creates Town contracts.

³ The Town’s Charter provides in part:

Sec. 5. - Town Clerk.

The Town Clerk shall be responsible to the Town Manager for the proper administration of all affairs of the Town coming under his or her control and to that end the clerk's powers and duties are and shall be:

.....
(b) To be the custodian of the Town seal and of all records and papers of a general or permanent character pertaining to the affairs of the municipality.

(c) To attest all executory contracts made [o]n behalf of the Town as evidence of the authorization of such contracts by the council; no executory contracts made [o]n behalf of the Town or to which the Town is a party shall be valid unless attested by the Town Clerk.

(d) To preserve, file and index all contracts to which the Town is a party, which file and record shall be open to the inspection of all interested persons at all reasonable times.

Ms. Albury stated that she believed the Town code has a \$200,000 bid minimum for the Town Council approval provision, but that this only applies to infrastructure and is a major construction standard requirement.

Ms. Albury stated that Mr. Scott was not supposed to work on anything having to do with electric or plumbing matters because he “did not know how to do those things.”

Ms. Albury stated that the Town Clerk’s office is not responsible for ensuring that contractors are licensed; instead, Mr. Metcalf designates Town staff to confirm whether vendors are licensed.

Ms. Albury does not have to ask contractors for credentials because they automatically include them in their quotes or bids for processing with Town Clerk staff.

OIG Interview of Town Manager Metcalf

The OIG interviewed Mr. Metcalf on August 26, 2025. He told the OIG that he can singularly approve Town expenditures under \$5,000.00, or emergency repairs over \$5,000.00 (with Town Council approval subsequently). When vendor agreements are over \$5,000.00, the Town Council approves them at the next scheduled council meeting. Once the Town staff receive quotes, they present them to the Town Council at a public meeting for approval.

Mr. Metcalf stated that the Town Council, particularly Councilman Earl Smith, have been proponents of renovating the Town Hall public restrooms for a couple of years. The Town budgeted \$45,000.00, and Town staff proceeded to obtain quotes.

Mr. Metcalf stated that if procurement rules state the need for three written quotes and they have less, sometimes the Town does not get a third one. On those occasions, the Town Attorney would always want to go on record that the Town attempted to get three quotes. Once the Town receives quotes, the matter goes before Town Council.

Mr. Metcalf stated that he received a quote of approximately \$100,000.00 from T. L. Wingate, but that quote was too expensive. Mr. Metcalf did not recall what other companies or individuals the Town reached out to for additional estimates but knows that they did not get additional written quotes. Wingate Corp sent their quote to Mr. Metcalf as an email attachment that listed the quote as “97.3.” This is the only quote that Mr. Metcalf recalled seeing from Wingate Corp. Mr. Metcalf believes that Mr. Wingate may have presented a different quoted amount to the OIG because he and Mr. Wingate may have had a conversation during which Mr. Metcalf requested that additional work items be added to the final Wingate Corp quote.

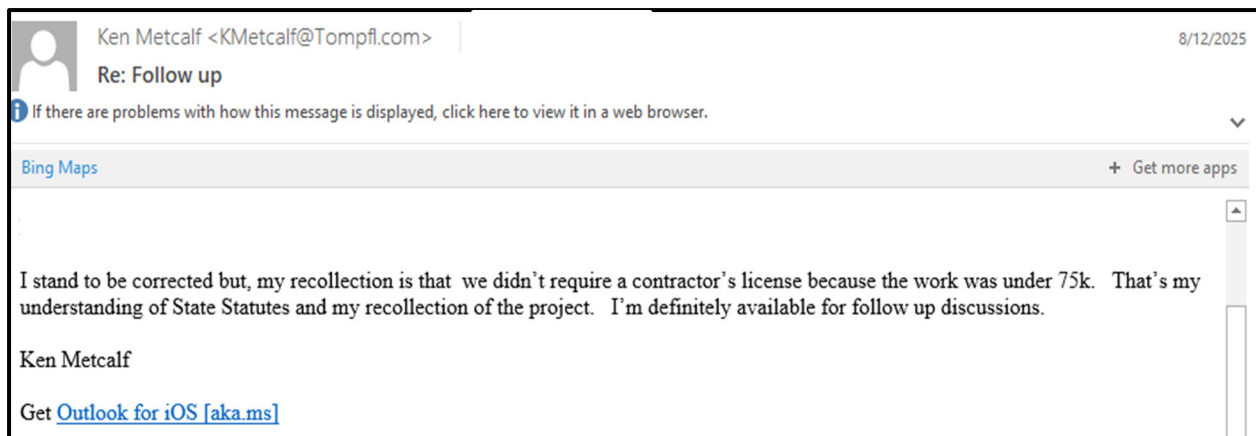
Mr. Metcalf showed the OIG the ordinance pertaining to procurement, Ordinance 2-108, requiring three written quotes for thresholds of \$5,000 - \$199,999 and a formal bid or request for proposal requirement for \$200,000 or more. This change occurred about six or seven years ago.

Mr. Metcalf stated that either he or Ms. Albury suggested Mr. Scott for the restroom renovation project. Mr. Metcalf already knew Mr. Scott from Mr. Scott's volunteer work in the Town. Mr. Metcalf stated that the Town could not provide the OIG with a written contract with Mr. Scott because it may not exist. Mr. Metcalf saw a proposal from Mr. Scott but did not recall seeing anything beyond that. Mr. Metcalf said that he contacted the Town Attorney, who also could not find a contract between the Town and Mr. Scott.

During the September 20, 2022, council meeting, the Councilmembers discussed the bathroom project, and the Town Attorney told the Mayor to leave the room because Mr. Scott is his brother-in-law. The project award to Mr. Scott passed via a vote of the remaining Town Councilmembers. Mr. Scott started the project after his selection. The Town was at the end of the fiscal year, and Mr. Metcalf hoped to have the project completed quickly and paid out before the end of the fiscal year.

OIG Review of Mr. Scott's License

The OIG requested the Town provide a copy of a contracting license for Mr. Anthony Scott; however, Mr. Metcalf responded in an email⁴: "We didn't require a contractor's license because the work was under 75k. That's my understanding of the State Statute."⁵



Per the State of Florida Department of Business & Professional Regulation (DBPR) website:

The following categories require registration or certification: general; building; residential; sheet metal; roofing; air-conditioning; mechanical; swimming pool/spa; plumbing; underground utility and excavation; solar and pollutant storage.

....

⁴ The OIG Investigator's name and email address have been redacted from this picture.

⁵ Mr. Metcalf did not specify which state statute he relied upon to reach the conclusion that Mr. Scott did not need a professional license in order to perform the bathroom renovations.

Cabinets, countertops, paint, wallpaper, carpet, tile and window treatments are examples of work that do not require state licensure.

The OIG reviewed the DBPR portal for contractor/building/plumbing/electrical licensing for Mr. Scott. During the period of the renovations of the Town restrooms, Mr. Scott had no contractor's license.

Mr. Scott's Subcontractor

Mr. Scott hired Dawayne Webb, Town Councilmember Kelisha Buchanan-Webb's husband during this period, as a subcontracted plumber for the renovation project. There was no mention of Mr. Webb's involvement prior to the award of this work to Mr. Scott. There was no discussion about Mr. Webb's potential involvement during Town Council meetings, and OIG interviews produced no statements of knowledge that Mr. Webb was contemplated as Mr. Scott's subcontractor.

OIG Interview of Anthony Scott

Mr. Scott told the OIG that he has never had a contracting license. Mr. Scott stated that he prefers to work as an employee under other contractors so that the "liability falls on them" and not him.

Mr. Scott informed the OIG that no one from the Town ever inquired as to whether he had a contractor's license.

OIG Interview of Town Manager Ken Metcalf

The OIG interviewed Mr. Metcalf for a second time on August 28, 2025. Mr. Metcalf acknowledged that the Town Manager is responsible for verifying contractors' credentials. He said typically, the contractors used by the Town have done multiple projects. Mr. Metcalf said he has known Mr. Scott for years, and he has knowledge of what Mr. Scott can do.

Mr. Metcalf stated that he did not verify Mr. Scott's credentials as he was under the impression that the contractor did not need to be licensed. Mr. Metcalf told the OIG that he did not know if any of the people who assisted Mr. Scott with Town bathroom renovations were licensed contractors; however, he knew that Dwayne Webb, the man who assisted Mr. Scott with plumbing, worked for a plumbing company, so Mr. Metcalf assumed he held a license.

Mr. Metcalf stated that he did not verify whether Mr. Scott had any license to do work in the Town of Mangonia Park based upon the fact that Mr. Metcalf considers Mr. Scott a "handyman." Mr. Metcalf said that there is an objective difference between a "handyman" and a contractor; a handyman performs smaller projects. He acknowledged that the term "handyman" is not in the Town's ordinance.

OIG Conclusion

The Town's ordinances require three written quotes for projects of \$5,000.00 to \$199,999.00 and provide that the Town will not do any business with unlicensed contractors. The Town did not comply with either ordinance.

The Town Council voted to approve a recommendation from Town Manager Metcalf to hire Mr. Scott even though Mr. Metcalf had not obtained three written quotes for the bathroom renovation, as required. The Town Council referenced a quote from Mr. Scott; however, the Town did not provide the OIG with the backup documentation that had been provided to the Councilmembers prior to their discussion. This documentation should have been permanently retained in order to understand the votes taken during the meeting, as reflected in the minutes.

The Town staff, led by Mr. Metcalf, provided the OIG with one written estimate from Wingate Corp. Mr. Metcalf told the OIG that he received a quote of approximately \$100,000.00 from T. L. Wingate, but that quote was too expensive. Mr. Metcalf did not recall what other companies or individuals the Town reached out to for additional estimates, but he knows that the Town did not get additional written quotes. Additionally, the Town could not produce any document, contract, agreement, bid, or invoice evidencing a documented process for the award of the bathroom renovation project and for payments to Mr. Scott.

Multiple witnesses, including Town Manager Metcalf and Mr. Scott, stated that Mr. Scott submitted a written quote for his renovation work. The Town was unable to produce this quote or any others beyond the Wingate quote. Moreover, the Town was not able to produce any documentation of invoicing, scope, or completion of work. State of Florida records retention requirements would have required the Town to maintain them. Instead, the entirety of retention produced by the Town consisted of one summary post-fact document for Mr. Scott's work, and the three checks for payment to Mr. Scott.

State law prescribes the licensing and insurance requirements for construction projects. The Town could not produce a record showing Mr. Scott met licensing and/or insurance requirements. Mr. Metcalf told the OIG he took no steps to determine the licensing status of Mr. Scott because he "knew what Mr. Scott could do." Mr. Metcalf also said it was his understanding that "work done for less than \$75,000.00 did not require licensing." Additionally, Mr. Scott told the OIG that he is unlicensed.

An OIG review of the records from the Florida Department of Business and Professional Regulation revealed that Mr. Scott was not licensed or insured as a building contractor or general contractor.

The OIG notes that the requirement to obtain quotes and the contractor licensing and insurance requirements are important safeguards within the procurement and contracting process. These provisions help ensure, before work is awarded, that a contractor is legally qualified to perform the work and that the Town is protected from unnecessary risk

associated with unlicensed, uninsured, or otherwise unqualified contractors. Here, Mr. Scott acknowledged that he did not hold a license and indicated that he preferred to work as an employee of other contractors so that the liability would fall on them, not him. Despite these risks, the Town awarded the bathroom renovation work to Mr. Scott without obtaining three quotes and without ensuring that he was properly licensed, registered, and insured. Moreover, although the Town Council approved the work three years before the OIG investigation, the renovation still was not complete at the time of the OIG's review.

The allegation is **supported**.

Allegation (2):

The Town of Mangonia Park hired Mr. Scott to renovate the Town bathroom without ensuring that he obtained a required building permit.

Governing Directives:

Section 553.79, F.S.; Mangonia Park Code of Ordinances- Sec. 6-16.

Finding:

The information obtained **supports** the allegation.

Section 553.79, F.S., states in part:

(1)(a) ...it shall be unlawful for any person, firm, corporation, or governmental entity to construct, erect, alter, modify, repair, or demolish any building within this state **without first obtaining a permit therefor from the appropriate enforcing agency** or from such persons as may, by appropriate resolution or regulation of the authorized state or local enforcing agency, be delegated authority to issue such permits..."

....

(b) A local enforcement agency shall post each type of building permit application, including a list of all required attachments, drawings, or other requirements for each type of application, on its website.

[Emphasis added]

The Town of Mangonia Park Ordinance Sec. 6-16., provides,

The Florida Building Code, as adopted by the state legislature, is hereby incorporated by reference as the building code for the Town of Mangonia Park, Florida along with the local amendments adopted in this article of which copies have been and are now filed in the office of the building official of the town.

The Town’s Permit Application states that “Construction work may not begin until [a] building permit is issued and the permit/hard card is posted.” The Permit Application is posted on the Town website and lists the types of improvements requiring a permit, as follows:⁶

PERMIT APPLICATION
 TOWN OF MANGONIA PARK * 1755 EAST TIFFANY DRIVE * MANGONIA PARK, FLORIDA 33407
 561. 848-1235 * FAX 848-6940 * info@tompfl.com

DATE ISSUED: _____
 PERMIT # _____

TODAY’S DATE: _____

GENERAL INSTRUCTIONS
 Applicant must fill in all spaces. If any space is not applicable, write N/A. The checklist of requirements for this permit type, if any, must be completed and included. **A copy of the contract between Property Owner/Business Owner MUST be included in order to be processed.** Review process time may vary with the department’s workload. Applicants will be notified when permit is ready. Construction work may not begin until building permit is issued and the permit/hard card is posted. Please do not sign unless in the presence of a notary.

LOCATION OF IMPROVEMENTS

Property Control # 44 – 43 – 43 – 05 - _____ - _____ - _____

Job Address _____

Lot _____ Block _____ Subdivision/Plaza _____ Bay/Suite _____

TYPE OF IMPROVEMENTS (Check one item only in each box)

<input type="checkbox"/> Construct	<input type="checkbox"/> Enclose	<input type="checkbox"/> New Building	<input type="checkbox"/> Gas	<input type="checkbox"/> Screen Enclosure
<input type="checkbox"/> Install	<input type="checkbox"/> Alter	<input type="checkbox"/> New Addition	<input type="checkbox"/> Fence	<input type="checkbox"/> Paving
<input type="checkbox"/> Demolish	<input type="checkbox"/> Repair	<input type="checkbox"/> Roofing	<input type="checkbox"/> Sign	<input type="checkbox"/> Utilities
<input type="checkbox"/> Replace	<input type="checkbox"/> Add	<input type="checkbox"/> Electrical	<input type="checkbox"/> Pool/Spa	<input type="checkbox"/> Excavation
<input type="checkbox"/> Other _____		<input type="checkbox"/> Plumbing	<input type="checkbox"/> Patio	<input type="checkbox"/> Tenant Renovation
		<input type="checkbox"/> Mechanical	<input type="checkbox"/> Landscape	<input type="checkbox"/> Clearing/Grubbing
		<input type="checkbox"/> Hurricane Protection	<input type="checkbox"/> Other _____	

DESCRIPTION OF WORK (Describe work in detail and attach two sets of plans)

OIG Interview of Sherry Albury

Ms. Albury stated that no one submitted a permit application to the Town for the bathroom renovation project. She believed that a bathroom renovation of this nature did not require permits.

OIG Interview of Councilwoman Sarita Johnson

Councilmember Sarita Johnson told the OIG that the Town Council is not involved in the hiring process for contractors; therefore, it is up to the Town Clerk and the Town Manager to verify credentials.

OIG Interview of Mr. Metcalf

Mr. Metcalf told the OIG that Mr. Scott painted and tiled walls, and demolished one stall in the men’s restroom to make the other stall larger and ADA-compliant. There was some plumbing work involved, and Mr. Scott brought in a licensed plumber to do that.

Mr. Metcalf initially told the OIG that he considered the work on the restroom to be “minor” with light plumbing work. Mr. Metcalf stated that the restroom was a \$30,000 or more project designed to make the restrooms ADA-compliant. The project included wall tiling,

⁶ The yellow highlighting on this Town Permitting Application is present on the Town’s website.

combining two men's room stalls, and Mr. Metcalf stated that the project involved significant work.

OIG Conclusion

Florida law makes it unlawful for any person to construct, repair, or demolish any building without first obtaining a permit. The Town Council voted to accept Town Manager Metcalf's recommendation to hire Mr. Scott.

Mr. Metcalf and Mr. Scott told the OIG that construction, plumbing, and electrical work took place. Ms. Albury stated that the Town did not require a permit because the staff considered Mr. Scott's work to be tiling only.

Permitting requirements exist to ensure that covered construction work is reviewed for compliance with applicable code requirements before the work proceeds. When a project involves the type of alteration, modification, or repair for which a permit is required, Florida law prohibits the work from proceeding without first obtaining the required permit. The Town, through or under the direction of Town Manager Metcalf, permitted Mr. Scott to perform renovation, alteration, and repair work of the Town Hall bathroom without requiring him to obtain the required building permits, in violation of section 553.79, Florida Statutes.

The allegation is **supported**.

Allegation (3):

The Town Clerk and/or Town Manager did not comply with required accounting practices and procedures by systemically delaying or mishandling vendor payments and employee payroll and making full payment to Mr. Scott without obtaining purchasing orders, or invoices.

Governing Directives:

Sections 218.33(3) and 218.735(7), F.S.; Town's Policies, Procedures, Rules and Regulations - Employee Handbook; Letter of Understanding between Robert Major and the Town of Mangonia Park.

Finding:

The information obtained **supports** the allegation.

Section 218.33, F.S., provides in part:

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

(d) Ensure reliability of financial records and reports.

Section 218.735, F.S., provides in part:

(7) Each contract for construction services between a local governmental entity and a contractor must provide for the development of a single list of items and the estimated cost to complete each item on the list required to render complete, satisfactory, and acceptable the construction services purchased by the local governmental entity.

(a) The contract must specify the process for developing the list and for determining the cost to complete each item on the list, and should include the responsibilities of the local governmental entity and the contractor in developing and reviewing the list and a reasonable time for developing the list:

1. For construction projects having an estimated cost of less than \$10 million, within 30 calendar days after reaching substantial completion of the construction services purchased as defined in the contract, or, if not defined in the contract, upon reaching beneficial occupancy or use.

The contract must also specify a date for the delivery of the list of items, not to exceed 5 days after the list of items has been developed and reviewed in accordance with the time periods set forth in subparagraphs 1 and 2.

[Emphasis added]

The Town's Policies, Procedures, Rules and Regulations - Employee Handbook provides in part:

ARTICLE 1 - ENFORCEMENT AND ADMINISTRATION

SECTION 1 - General Enforcement

....

1.2 Positions Covered

These rules and regulations **shall apply to employees** serving in positions now existing, or hereafter created in the Town of Mangonia Park, **unless the subject is otherwise provided for** in the Town Charter or a contractual agreement between the Town and a certified bargaining agent.

....

ARTICLE 2 - GENERAL PERSONNEL POLICIES

Section 1 - Hours of Work

....

1.3 Pay Days

The Town of Mangonia Park issues payroll checks on a bi-weekly basis. Should a pay day fall on an official holiday, pay checks will be issued on the last working day before the holiday.

....

SECTION 3 - Salary Approval Authority

....

3.2 Salary Deductions

The bookkeeper will make deductions from the employee's pay **for social security and federal income tax**, as required by law, **and also for additional family health insurance**, pension, PEDC, credit union and union dues. No other personal deductions shall be made by the Town on behalf of an employee, unless required by law or approved by the Town Council. **Deductions shall be made on a bi-weekly or monthly basis from the employee's salary.**

....

SECTION 11 - Insured Benefits

11.3 Health Insurance

The Town **shall pay all of the cost of the premium** for individual health insurance coverage of **each Full Time employee and those Part Time employees eligible** under the terms of the insurance contract. If Full Time employees elects to secure family coverage, the Town will pay for all of the premium cost for that coverage...

....

11.8 Dental Insurance

The shall pay **the premium cost of dental coverage for all Full Time employees and those Part Time employees eligible** under the terms of the Town's insurance contract. Dental coverage for dependents is available for all Full Time employees eligible under the terms of the Towns insurance contract, with the employee paying all of the premium cost.

[Emphasis added]

The Bathroom Renovation

Town Payments to Anthony Scott

The Town provided the OIG with copies of three checks payable to Mr. Scott for the bathroom renovation. The Town issued all three checks, totaling \$31,000.00, payable to Anthony Scott. All checks were dated September 30, 2022, just ten days after the Town Council's vote to approve Mr. Scott as the contractor for this project. Mr. Scott told the OIG that he commenced work on the project in October 2022. He **still** had not completed the work by August 2025, when the OIG visited the premises for an inspection.

THE KEY TO DOCUMENT SECURITY • ADDITIONAL SECURITY FEATURES INCLUDED • SEE BACK FOR DETAILS

TOWN OF MANGONIA PARK
GENERAL FUND
1755 EAST TIFFANY DRIVE
MANGONIA PARK, FLORIDA 33407

TD BANK
63-1482/670

029380

09/30/22

Ten Thousand Three Hundred Thirty-Three Dollars and
Thirty-Four Cents

\$10,333.34

TO THE ORDER OF ANTHONY SCOTT
7503 75TH WAY
WEST PALM BEACH, FL 33407

TOWN OF MANGONIA PARK
[Signature]

[Redacted]

THE KEY TO DOCUMENT SECURITY • ADDITIONAL SECURITY FEATURES INCLUDED • SEE BACK FOR DETAILS

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GENERAL FUND
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[Signature]

[Redacted]

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029382

09/30/22

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Thirty-Three Cents

\$10,333.33

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7503 75TH WAY
WEST PALM BEACH, FL 33407

TOWN OF MANGONIA PARK
[Signature]

[Redacted]

OIG Interview of Franchesca Berrios

Franchesca Berrios, Deputy Town Clerk from 2020 until April of 2023, stated to the OIG that Ms. Albury's responsibilities included attending Town Council meetings, at times issuing payroll and paying vendors, and controlling Town bank accounts. Ms. Berrios recalled that Ms. Albury hired her two brothers to renovate the Town Hall bathroom and

paid \$45,000 for the bathroom renovation in three installments. She stated that the bathroom project may have started sometime in 2022 but was not fully finished by April 2023 when Berrios left her employment at Mangonia Park.

OIG Interview of Katina Pinder

According to Ms. Pinder, the Town normally pays a percentage of the contract amount up front, followed by additional installment payments and a final check upon project completion. There have been instances when vendors are paid half or in thirds; however, it depended upon the terms of the contract between the Town and the vendor. She said in this instance, Ms. Albury issued the payment checks for Mr. Scott.

Ms. Pinder said the bathroom remodeling took a long time to complete, and it appeared to her that Mr. Scott had finished the women's bathroom prior to her leaving her employment with the Town. She was not sure if he finished the men's bathroom.

Ms. Pinder said vendors usually issue an invoice for their services. The Town staff enters vendors' information into the Town's system and issues payments in accordance with contract terms and invoice amounts. Ms. Albury always double-checked Ms. Pinder's work to make sure that invoices, purchase orders, and account numbers were correct. Ms. Albury would then give the checks to the Town Manager, who signed them and handed them to an elected official for signature. They tried to complete this process near meeting days so they could complete their process by the end of the night.

OIG Interview of Councilwoman Sarita Johnson

Councilwoman Sarita Johnson stated that the Town Council divides the responsibility for signing vendor checks.

Ms. Johnson stated that around the beginning of 2025, she recognized the restroom project was still not completed.

OIG Interview of Ms. Sherry Albury

Ms. Sherry Albury told the OIG that Mr. Scott remodeled the aesthetics of the restrooms, including tiling, painting the doors, and installing granite. Ms. Albury stated that Mr. Scott used marble that already belonged to her to help remodel the bathroom. Ms. Albury could not say why Mr. Scott did not complete the work.

The Town paid Mr. Scott three separate checks on the same date because Mr. Metcalf wanted the payments to be made within one fiscal year. Mr. Scott cashed all three checks before the end of 2022, specifically on October 4, 2022, October 13, 2022, and December 30, 2022.

OIG Interview of Mr. Ken Metcalf

Mr. Metcalf stated that the project took so long because Mr. Scott became ill and physically unable to complete it. The project was completed in 2025. Mr. Metcalf said tile work for the bathroom was done by a Town employee, and painting work was done by a Town tree-trimming vendor. Mr. Metcalf believed the Town paid an additional cost of less than \$1,000.00 to complete the project. Mr. Metcalf added that even though there are still mismatched tiles, he considers the project complete.

OIG Interview of Mr. Anthony Scott

Mr. Scott stated that there were “circumstances” preventing him from completing the project, including the absence of Mr. Scott’s brother, who Mr. Scott counted on to assist with the renovations.

Mr. Scott and his brother initially started working on the men’s restroom and were halfway through completing the women’s restroom when his brother left. At that point, things started to fall apart due to missing materials and missing tools that he had stored in a designated conference room at Town Hall.

He acquired replacement tile for missing tiles, but they were mismatched and some of the tile work was never completed. One piece of granite on the top of the sink was an issue as well. Mr. Scott refused to go back and finish the work until the resolution of issues with his missing tools and materials. Mr. Scott estimates that he left about \$250-\$500 worth of accent work incomplete.

Mr. Scott stated he worked on the restrooms from October 2022 until just after February 2023.

Mr. Scott put the tiles on the wall around the toilet and sink area and placed waterproof wood on the floor. There was one piece missing on the floor. Mr. Scott said two certified plumbers-- one of them a Town Councilor’s husband—and an engineer assisted him with the project. Mr. Scott removed one of the existing stalls and the wall between them to create one larger stall. The Town paid for the flooring, glue, and application for the floor and the wall, totaling about \$1,500 for the toilets, the sinks, and sink tops.

Mr. Scott said he made sure that the Town’s stalls were ADA-compliant.

The Town paid Mr. Scott in installments at his request. He received the first payment when he started the job; however, did not recall exactly when he received the second or third payment. He acknowledged he was still working on the restrooms when he received the third and final check.

Town Insurance and Employee Payroll

Town Insurance

According to Town Manager Metcalf, as of September 2025, the Town had not adopted the latest draft of their Employee Handbook. Per Mr. Metcalf, the Town had an outline of its Policies and Procedures Employee Handbook in place that last updated in the late 1990's.

Florida Blue is the Town's health insurance provider. Email records show that Florida Blue emailed multiple late payment notices to Ms. Albury from 2022 through 2024.

Ameritas Group Connections Insurance Company (Ameritas) is the dental and vision insurance company for the Town. In December of 2022, Ameritas canceled the Town's dental plan due to nonpayment of premiums since June of 2022 and canceled the vision plan due to nonpayment of premiums since March of 2022.

From: Jenna Shipley <Jenna.Shipley@ameritas.com>
Sent: Friday, December 16, 2022 2:15 PM
To: Sherry Albury <salbury@Tompfl.com>
Cc: CINDY.THOMPSON@GEHRINGGROUP.COM; Maria Boden <Maria.Boden@ameritas.com>
Subject: [securegr] 010-52529 Town of Mangonia Park- Pre- Termination notice for group dental/vision policy
Importance: High

Good morning all,

It appears that you group dental and vision policy premiums have not been received. The dental has not been received since June and the vision since March.

If it is your intention to terminate the policy effective 7/1 for the dental and 4/1 for vision, please advise.

To get your policy out of non-pay status, please give me a call at 402-309-2344.

If we do not hear back or receive payment by 12/21/2022, we will proceed with terminating your policy for non-payment.

Your immediate response is greatly appreciated.

Thank you,

Jenna Shipley | **Ameritas®** | Group Customer Connections
[5900 O Street Lincoln, NE 68510](https://www.ameritas.com) | p: 800-659-2223 ext 82344 | f: 402-467-7338 | Jenna.Shipley@ameritas.com

According to the Ameritas representative, the Town made back payments to cover the late payments; therefore, the Town maintained coverage with no interruptions.

Town Employee Payroll

The OIG reviewed a sample “Employee Payroll Check History” from the Town from 2020 through 2025. The Town’s records show that the Town’s system recorded gross amounts and applicable deductions for social security, Medicare, retirement, etc., and that the Town created the entries consistently.

OIG Interview of Councilmember Kelisha Buchanan-Webb

Councilmember Kelisha Buchanan-Webb told the OIG that her pay had been delayed a couple of times this year and twice last year due to system issues. Former employees, Ms. Berrios and Ms. Pinder, complained to Ms. Buchanan-Webb about delayed paychecks.

OIG Interview of Ms. Franchesca Berrios

Ms. Berrios stated that Ms. Albury controlled billing and paying employees. According to Ms. Berrios, on occasion, Ms. Albury paid employees late when Ms. Albury was upset with them. Ms. Berrios said Ms. Albury told her there was an issue with the pay system on those occasions when she paid someone late. Ms. Berrios stated that employees rarely received pay stubs or pay statements, or would wait months for them.

Ms. Berrios received her W-2s late, which delayed filing her tax returns on the “majority” of occasions. On one occasion, Ms. Berrios stated that she began to do payroll, but Ms. Albury took this duty away when Ms. Berrios questioned the payroll data.

Ms. Berrios received dental, health, and vision coverage through her Town employment. She had health insurance coverage through Blue Cross/Blue Shield; the Town paid 100% of the premiums. Sometime in 2021, she discovered that the Town was not paying for her health insurance when she sent a prescription to her pharmacy, and the pharmacy told her she did not have health insurance. Ms. Berrios called her health insurance company, and the representative stated the company had mailed the Town notices of cancellation for non-payment for several months. The company told her that it had given Mangonia Park a payment deadline to prevent the entire group from losing health insurance coverage. Mr. Metcalf offered to pay for one of Ms. Berrios’ health care bills, but Ms. Berrios declined to accept the payment. When Ms. Berrios asked Ms. Albury about health insurance lapsing due to nonpayment, she stated that Ms. Albury became very upset.

OIG Interview of Ms. Katina Pinder

Ms. Pinder stated that she worked at the Town for about 13 years before leaving Town employment in February of 2023, ending her employment in the role of Deputy Town Clerk. Ms. Pinder was under Ms. Albury’s supervision throughout her duration of employment with the Town.

Ms. Albury was the sole person who issued checks to Town employees and performed payroll duties. Ms. Pinder recalled late payroll payments to Town employees on a few occasions. Ms. Pinder also recalled employees complaining about lapses in insurance coverage due to non-payment. Ms. Albury handled insurance and payroll deductions. Ms. Pinder was unaware of any personal reasons for Ms. Albury that caused delays in payroll.

OIG Interview of Mr. Metcalf

Mr. Ken Metcalf stated that the Town Clerk ensures the payment of insurance premiums. He stated that employee contributions are automatically deducted from paychecks and that, per insurance company instructions, the Town sends one hard copy check per month for the collective employee coverage.

Mr. Metcalf has received “a couple” of complaints about an employee not having insurance coverage, even though the employee paid their contribution. He believed this occurred due to a lack of payment to the Town’s insurance company. On one occasion, the Town Clerk and the insurance company had a disagreement about a policy payment, and the insurance may have been suspended. They resolved the issue and ensured the company received payment.

The OIG showed Mr. Metcalf an email from Ameritas, the Town’s dental and vision company, dated December 16, 2022, in which Ameritas stated that it appeared it had not received the Town’s group dental and vision policy premiums.

Mr. Metcalf informed the OIG that he was aware that insurance premium payments may have been late. However, he stated, “I was not aware that we had gone from March to December without paying.”

OIG Interview of Ms. Albury

Ms. Albury recalled one specific instance when staff payroll payments were incorrectly calculated. TD Bank and Ms. Albury attempted to resolve the situation. Ms. Albury acknowledged that there might have been a couple of times when there was an issue with a payment routing number or the account number. Ms. Albury stated that there might have been times when she did not get payroll submitted or processed on time, but this never occurred intentionally.

Ms. Albury stated that the Town paid employee insurance premiums late at times. Ms. Albury attributed these late payments to the Town’s lack of a bookkeeper; as a result, the Town Clerk’s office paid premiums. Ms. Albury acknowledged that the Town paid for reinstatement “a couple of times” through the insurance broker.

Ms. Albury said that the reason the Ameritas dental and vision payments were delayed was “due to negligence.” Ms. Albury stated, “This is just negligence on our part because there hasn’t been, we have not been fully staffed.”

OIG Interview of Town Accountant Aleksy Sev

Mr. Aleksy Sev has worked for the Town for the last 20 years, specializing in audits and financial compliance. After being employed from 2000-2020, he came back on a contractual basis as a consultant to complete audits for the Town after fiscal year 2024.

Mr. Sev stated that the Town Manager, a Council member, the Mayor, and the Vice Mayor have bank signature authority for the Town. Mr. Sev was unaware if more than one council member has authorization to sign checks and to his knowledge, the Town Clerk does not have signature authority nor does anyone else have authorization to sign checks.

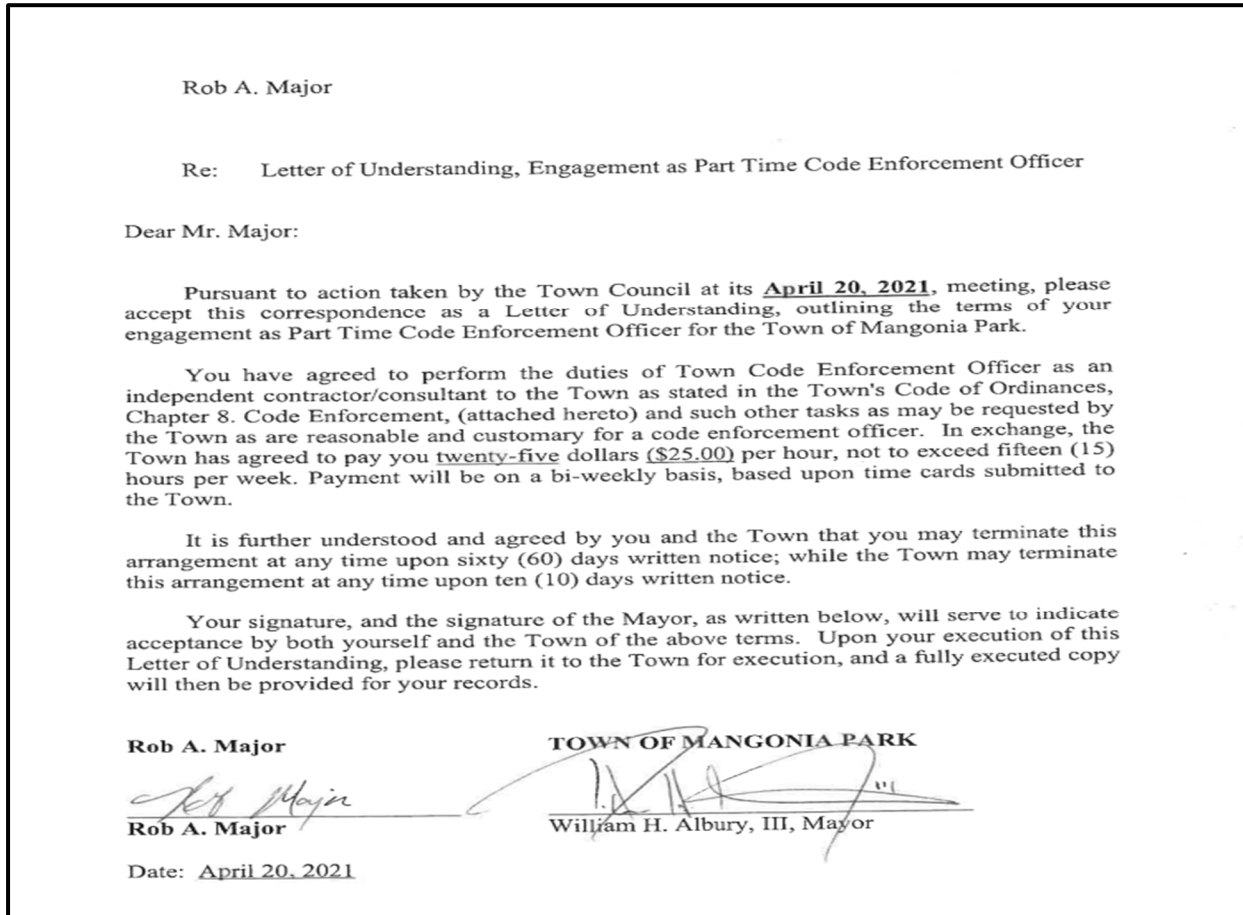
Payroll is paid by direct deposit. The Town Clerk processes payroll with a second person. Once the direct deposit file is transmitted to the bank, Mr. Sev authorizes it. He then sends a report to the Town Clerk or Town Manager, after which the Town Clerk authorizes the release of payments.

Mr. Sev found the Town's records to be sloppy, but with no intentional errors. There were incorrect posts in the wrong accounts along with incorrect amounts and immaterial miscellaneous amounts. There were also transactions paid to the bank but not recorded in the general ledger, and missing transactions in the general ledger. The Town completed monthly bank reconciliations; however, Mr. Sev stated they were done incorrectly, and he had to fix them for the years 2022 and 2023.

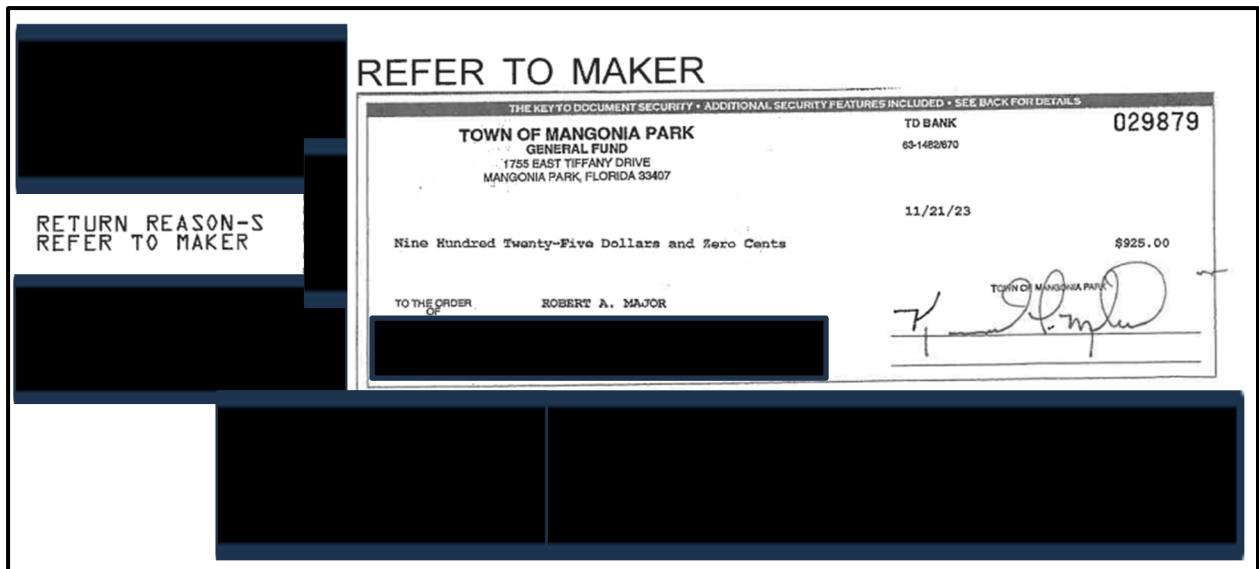
Mr. Sev stated that, in summary, when payroll or payment concerns are brought to the Town Manager, in some instances, they are not properly addressed. Mr. Sev summarized that he was concerned both because of the lack of policy and because many people in the office do not know how to handle specific issues because there is no framework for them to follow.

Town Payments to Robert Major

Robert Major worked as a contracted Code Enforcement Officer for the Town of Mangonia Park from 2021 to 2023. The Town and Mr. Major signed a Letter of Understanding dated April 20, 2021, agreeing that Mr. Major would work as an independent contractor/consultant to the Town in exchange for payment at a rate of \$25.00 an hour for no more than 15 hours a week. Mr. Major agreed to receive his payment on a bi-weekly basis but told the OIG that he later verbally agreed with the Town to receive pay on a monthly basis.



Mr. Major received a check from the Town of Mangonia Park dated November 21, 2023, for \$925.00.



Mr. Major received a notice from his bank on November 24, 2023, stating that the Town’s check had been returned as unpaid. The reason listed on the notice was “Refer to Maker.”

BANK OF AMERICA, N.A.
EAST RETURN ITEMS

Page 001 of 002
Bank : 00075
Center :
Divider: 2,667
Code : 1

H

>003036 8686706 0001 008239 10Z
ROBERT A MAJOR

Date of Notice: 11-24-2023

Dear Valued Customer:

We're writing to notify you that the item or items listed below, which were deposited into your account, have been returned unpaid. As a result, we've deducted them from your account. You will see the adjustment on your account statement.

Number of returned items: 1
Amount of returned item(s): 925.00
Return items fee: 0.00
Total: 925.00

Sequence/ Dep Date	ABA Number/ Dep Amount	Maker Name/ Check Date	Return Reason/ Additional Data	Amount
11/22/2023	925.00		Refer to Maker	925.00

OIG Review of Bank Records

Bank Records show that the Town of Mangonia Park issued check #29789 to Mr. Major on November 3, 2023, and that the bank returned the check as unpaid on November 24, 2023.

POSTING DATE	DESCRIPTION	AMOUNT
11/24	RETURNED ITEM	1,973.00
11/24	RETURNED ITEM	925.00
11/24	RETURNED ITEM	378.75
11/24	RETURNED ITEM	242.97
11/27	RETURNED ITEM	120.00

OIG Interview of Robert Major

Mr. Major began working as a contracted code enforcement officer for the Town in April 2021 and worked in that capacity for two and a half years on a part-time basis. He averaged about 30 work hours a month.

He started noticing issues with his paychecks about a year into his work. When he started, the Town gave him a contract for payment every two weeks at a rate of \$25 per hour. Early on, at Mr. Major’s initiation the payment schedule changed to monthly payments.

On average, the Town paid him approximately 20-25 days after he turned in his monthly work hours. He asked Mr. Metcalf on multiple occasions why it took so long for him to be paid. Mr. Metcalf responded that the Town had up to 30 days to pay him.

Mr. Major stated that Ms. Albury calculates all Town employee paychecks, including her own.

On one occasion, Mr. Major walked into Mr. Metcalf's office to resign, informing Mr. Metcalf he expected timely payment for his work, and that the Town had not paid for his October work. The Town eventually paid him for his October work on the Wednesday of Thanksgiving week. He deposited that paycheck into his bank account and the next Monday morning, the "bank returned it for insufficient funds."

The day after the bank returned the check, Mr. Major went to Town Hall to inform Ms. Albury and Mr. Metcalf that the bank had returned the check. Later that day, Mr. Metcalf called Mr. Major and said that they had written him another check. The day after, Mr. Major looked at the check and saw that it was unsigned. The following day, Mr. Metcalf called him, apologized, and said that he could give him cash, but Mr. Major declined. The following week, Mr. Major received a new check for October.

OIG Interview of Mr. Metcalf

During the interview, Mr. Metcalf told the OIG that Mr. Major had a Town check returned. The Town issued another check and told him to wait a day before he deposited the replacement check.

Mr. Metcalf stated that there is no stated period for contractor payments. Mr. Metcalf receives weekly reports to ensure completion of work. Mr. Metcalf said that Mr. Major did not get prompt payment, at least in one instance, and returned a paycheck on more than one occasion.

OIG Interview of Ms. Albury

Ms. Albury told the OIG that due to the Town's Positive Pay System, Mr. Major's pay did not process. She stated that the Town had money in the bank, but on occasion due to a fraud situation that can occur with checks stolen from the Town, Positive Pay requires a 24-hour delay. The Town has the ability to return checks issued during that 24-hour delay period. Ms. Albury may also return checks if there is a numerical error.

Ms. Albury stated that to prevent human error, the Town now has a second set of eyes to confirm proper processing before issuing checks. The Town now also prints the receipt of check uploads

Conclusion

While we do not find that the Town systemically abused its financial processes, we find that it did not maintain adequate internal controls to promote compliance with applicable laws, agreements, and best practices, and it did not always follow its own policies and procedures. Specifically, the Town made late payments to Mr. Major and to its insurance carrier. A check issued to Mr. Major was returned.

The Town also received cancellation notices for its health and dental insurance policies for nonpayment. The non-payment of the Town's employee insurance premiums violated provisions within the Town Policies and Procedures- Employee Handbook. The Town ultimately paid all amounts due and prevented the policies from lapsing for affected employees.

We also found that the Town paid Mr. Scott the full amount for the Town Hall bathroom renovation before the work was completed. The Town did so without an executed contract setting out the scope of work, payment terms, or a requirement to develop a single list of items needed for satisfactory completion, and without first obtaining contract-related documentation, such as invoices or other payment requests with supporting documentation.

Holding final payment until a project is satisfactory and fully complete prevents potential issues from arising. It also allows the town the ability and financial resources to rectify unsatisfactory and substandard work. Three years later, the project remained incomplete, and the work that was performed reflects poor workmanship, including careless installation, potentially dangerous or missing components, and mismatched materials.

Ms. Albury conceded that she bore responsibility for these payments, and Mr. Metcalf, as the Town Manager directly supervises Ms. Albury, also bears responsibility for the poor internal controls.

The allegation is **supported**.

IDENTIFIED, QUESTIONED, AND AVOIDABLE COSTS

Total Identified Costs: **\$31,000.00**

ACKNOWLEDGEMENT

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

RECOMMENDED CORRECTIVE ACTIONS

1. The Town ensures that staff involved in procurement, contracting, and payment processing are sufficiently trained on the applicable laws, policies, and procedures.

2. The Town implements and maintain a documented procurement and contract administration process that requires the Town to obtain and retain all required contract-related documentation, including written quotes/bids, contracts, purchase orders, invoices, licenses, insurance, permits, and any other supporting records necessary to verify contractor qualifications and performance.
3. The Town implement internal controls for receiving, reviewing, approving, and paying invoices and other payment requests. Those controls should include segregation of duties, timely reconciliation, and oversight sufficient to help ensure that employees, vendors and contractors are paid accurately and on time.
4. Review policies and procedures to ensure compliance with state public records retention laws, and provide training to records management staff, as needed. Consult with your trained records custodian or legal counsel when questions arise regarding public records retention.

RESPONSE FROM MANAGEMENT

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

RESPONSE FROM MR. METCALF

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, Mr. Metcalf was provided with the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. Mr. Metcalf did not submit a response.

RESPONSE FROM MS. ALBURY

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, Ms. Albury was provided with the opportunity to submit a written explanation or rebuttal to the findings as stated in this Investigative Report within ten (10) calendar days. Ms. Albury did not submit a response.

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

ATTACHMENT A - RESPONSE FROM MANAGEMENT



Via Email Only

May 11, 2026

John Carey, Inspector General
Office of the Inspector General
100 Australian Avenue
West Palm Beach, FL 33406
inspector@pbc.gov

Re: Response to Draft Investigative Report 2024-08

Dear Inspector General Carey and Investigators Robinson and Martin:

The Town of Mangonia Park ("Town") has reviewed the Office of the Inspector General's ("OIG's") Draft Investigative Report 2024-08 ("Report") emailed to the Town Manager and Town Attorney on May 1, 2026. First, on behalf of the Town, we appreciate your professionalism over the past 22 months since we were first notified of this process. We trust that you have found management to be cooperative in responding to your requests for information and in answering your questions.

Prior to addressing the specific findings, we note that there is reference on the bottom of Page 1 regarding an alleged improper accounting of donations received by the Town. The Town respectfully requests that the OIG's conclusion as it relates to this allegation be moved to the body of the response rather than a footnote. The severity of the allegation is not lost on the Town, and the OIG's statements regarding its review of the allegation are of utmost import and should not be minimized in a footnote. Specifically, the Town requests the following sentences be moved to the body of the response: "The OIG reviewed the Town's accounting for donations and found that the Town records the donations in the general fund with other revenues and classified them under account code 366.000. The OIG did not identify any donor-imposed restrictions on those funds that would have required separate fund treatment for additional restricted-purpose accounting, or that could lead to a finding that the funds were spent for purposes inconsistent with donor intent. Accordingly, this Report does not address that allegation further."

There are three (3) findings in the Report, followed by a total of four (4) recommended corrective actions. The findings and recommendations will be addressed here in the order that they are presented in the Report.

Page 1 of 5

Allegation/Finding 1:

While we understand and accept the OIG's finding with regard to this allegation, we wish to clarify and reiterate a few points. First and foremost, we appreciate the OIG correcting the record and confirming that the Town Council approved the restroom renovation project. While not specifically referenced in the OIG's discussion of Allegation 1, the Town notes that the delegation of purchasing authority provided in Section 2-107 of the Town Code vests purchasing authority for purchases over \$5,000 squarely with the Town Council, not the Town Manager. In accordance with this section, the Town Council procured the services for completion of the restroom renovation project – not the Town Manager - as was alleged by the complainant. Management acknowledges the shortcomings in the recommendation to Town Council which led to Council approval.

The Town is committed to following the procurement process it has codified within the Town's Code. While attempts are always made to obtain the requisite number of written quotes (in this instance three (3) written quotes were required and two (2) were obtained), the Town notes that depending on the size and complexity of a given project (or lack thereof), there is often difficulty in garnering contractor interest enough to provide a written proposal to the Town. While that does not in any way absolve the Town of its responsibility to comply with its own procurement rules, it is the Town's reality on occasion. While I acknowledge that with regard to the restroom renovation project, oversight in general may have flawed, I can also assure you that the Town made every attempt to secure proposals/quotes and put those proposals before the Town Council for approval. Certainly, we as a Town, can do better than the reflection of this restroom renovation project.

The OIG's narration of comments about the Council meeting during which the project was approved by Council identified questions about the amount listed in the agenda (\$41,000) versus the proposal received by the Town from Mr. Scott (\$35,000) and reviewed by the Town Council. This confirms that despite the Town's inability to provide the documentation in response to the OIG's request, there were in fact two (2) written proposals reviewed by the Town Council on September 20, 2022. It is also worth noting that despite the Council approving an award for the restroom renovation project in an amount not to exceed \$41,000, the total compensation provided for the project was only \$31,000, with the project coming in approximately \$10,000 under what was approved by the Town Council and \$14,000 under what was budgeted by the Town. Management also previously indicated that Town Staff and an individual who performs some vegetation services helped complete the project. Possibly for as much as \$1,000.00. Please see the following notes as it relates to contractors:

- Management sincerely felt a project of this size did not require a licensed contractor;
- Mr. Scott did not present himself as a contractor; and
- Town Council (to include Councilmember Buchanan-Webb) had no prior knowledge as to who would be performing any electrical or plumbing work.

The Town understands the issues identified with regard to contractor licensing and permitting requirements and will ensure that going forward such requirements are strictly complied with by involving Town legal and the Town's building official prior to Town Council approval.

Additionally, the Town is committed to training and retraining impacted Town Staff regarding records retention requirements.

Allegation/Finding 2:

The Town understands and accepts the OIG's finding with regard to this allegation. While Town staff was under the incorrect impression that the nature of the work involved in the restroom renovation project did not require a building permit, Town Staff has corrected their understanding. Going forward, the Town's Building Official will be consulted for determination as it relates to required permits for projects on public (Town) buildings to ensure full compliance with all relevant state laws and Town Code requirements.

Allegation/Finding 3:

While we understand the OIG's finding with regard to this allegation, we wish to clarify and reiterate a few things. Notably, the Town is in full agreement with the OIG's finding that the Town did not systemically abuse its financial processes. That said, a few points of clarification.

With regard to payroll, there may be some confusion on the part of those complainants and/or interviewees as it relates to the Town's actual payday (the Thursday following the end of the pay period) versus direct deposits hitting employee bank accounts. While the Town processes direct deposit payments in accordance with its prescribed payroll deadlines, the Town does not control the bank's distribution of funds.

With regard to references throughout the Report alleging the return of checks for "insufficient funds," this was never in fact the case. As was communicated to the OIG's office throughout this process, the Town, through no fault of its own, has its bank account "hacked/compromised" on three (3) separate occasions within a six (6) year period. While Town Staff recovered all monies initially stolen, the Town was forced to implement additional safeguards (including use of the Positive Pay system) to prevent further hacking occurrences. **As a result of these safeguards, there were instances when Town checks did not clear the Positive Pay bank system within a certain timeframe for downloading, ultimately resulting in returned checks.** Though there were checks that did not clear properly, the reason was not "insufficient funds" but rather issues with the clearance of payment through the Positive Pay system. Clearly, the compromised accounts and banking requirements (Positive Pay) following those events played heavily into the Town's ability to pay vendors and contracted staff. It is unfortunate that these circumstances do not appear to have been considered or taken into account by the OIG in its Report.

The Town notes that its overall budget for Fiscal Year ("FY") 2025-2026 is \$9.8 million, including operations and capital. As required by law, the Town completes an annual audit of Town finances. The Town's unassigned fund balance has grown from \$2,321,824 at end of FY 2014-15 to \$7,856,634 at end of FY 2023-24 confirming that the Town's finances are in fact quite healthy.

Regarding delayed insurance premium payments, the Town acknowledges that it has been without the services of a qualified, full-time bookkeeper since October 2020. Despite that, Town

Staff has had to assist with and perform complex financial work that may not otherwise be within their skill set to ensure payroll is process timely, vendors are paid, benefits are maintained, etc. Note that the Town has now hired a part-time bookkeeper tasked specifically with Accounts Payable, including vendor payments, to ensure that many of the issues identified in this Report do not recur.

OIG Recommended Corrective Actions:

The Town agrees with Recommended Corrective Actions 1-4 made by the OIG. We consider each of the recommended corrective actions to be in line with the vision, goals and integrity of the Town and provide highlights of the Town's intended action below each recommendation.

Recommended Corrective Action 1: The Town ensures that staff involved in procurement, contracting, and payment processing are sufficiently trained on the applicable laws, policies, and procedures.

TOWN RESPONSE: Town Staff is trained upon onboarding and continually trained throughout the course of their employment with the Town. The Town is committed to providing continual training to all Staff involved with the above-referenced responsibilities to ensure compliance with all relevant state laws, Town Code and Town policies. Since the inception of this investigation, Town management and Town Council has emphasized strict compliance with the Town's procurement code.

Recommendation 2: The Town implement and maintain a documented procurement and contract administration process that requires the Town to obtain and retain all required contract-related documentation, including written quotes/bids, contracts, purchase orders, invoices, licenses, insurance, permits, and any other supporting records necessary to verify contractor qualifications and performance.

TOWN RESPONSE: The Town has such a process in place and has taken steps to enhance its process to ensure its records are complete. As of its May 5, 2026 Council meeting, the Town has also implemented a new practice of preparing agenda item summaries for each Council action item pertaining to contracting which outlines the procurement requirements for the action item, reflects the quotes received, and attaches the required verification of registration and/or certification, certification to do business in the state, and requisite insurance coverage. While the provision of required licenses, certifications and insurance has always been a requirement of entry into any contract with the Town, these documents are now included in the agenda backup with the quotes for the Town Council's review. With oversight from management and the Town Clerk, a Deputy Clerk is hereby designated to ensure contractors, firms and companies doing business with the Town, have all documentation, including permits, registrations, certifications and proper insurances coverages to carry out those functions with the Town.

Recommendation 3: The Town implement internal controls for receiving, reviewing, approving, and paying invoices and other payment requests. Those controls should include segregation of duties, timely reconciliation, and oversight sufficient to help ensure that employees, vendors and contractors are paid accurately and on time.

TOWN RESPONSE: The Town will review its existing internal controls to determine the need for revisions to address additional checks and balances to ensure the accurate and timely payment of employees, vendors, contractors and others. The Town's Employee Manual and Handbook, most recently approved by the Town Council on April 21, 2026 provides in Section 16 that "Department Heads/Supervisors are to develop "Standard Operating Procedures" (SOPs) for the department overall, for a particular section of their department or for a particular operation." The creation of these SOPs will help to document Town processes and ensure that routine procedures of the Town are followed in a consistent and uniform manner. ***In addition, management will hold weekly department head and leadership meetings to track all tasks with specific goals and objectives clearly stated for all employees.***

Recommendation 4: Review policies and procedures to ensure compliance with state public records retention laws, and provide training to records management staff, as needed. Consult with you trained records custodian or legal counsel when questions arise regarding public records retention.

TOWN RESPONSE: The Town is committed to reviewing its existing policies and procedure relative to records retention and ensuring that all appropriate Staff continue to be trained on retention requirements. Additionally, the Town's Employee Manual and Handbook provide a mechanism by which all employees can pursue additional training opportunities of relevance to their individual positions.

On behalf of the Town, I want to thank you and your team for your observations and suggestions for improved operations within the Town. We understand that your recommendations are meant to improve the Town's processes and agree that implementation of the above recommendations will improve our operations.

Respectfully,



Kenneth L. Metcalf, as Town Manager for the Town of Mangonia Park