



AUDIT AND MANAGEMENT SERVICES DEPARTMENT  
OVERTOWN TRANSIT VILLAGE  
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MIAMI, FLORIDA 33136  
TELEPHONE: 786-469-5900  
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December 10, 2019

Mr. Alexander Diaz  
Town Manager  
Town of Golden Beach  
1 Golden Beach Drive  
Golden Beach, Florida 33160-2296

**Re: Final Audit Report - Charter County Transportation System Surtax Review –  
Town of Golden Beach**

Dear Mr. Diaz:

Attached is the above-referenced Audit Report that was previously discussed with your Finance staff. We appreciate the courtesies and assistance extended to our staff during the audit process. Please contact Gerardo (Jerry) Suarez, Audit Manager, at (786) 469-5900, should you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Cathy Jackson".

Cathy Jackson  
Director

CJ:ag

Attachment

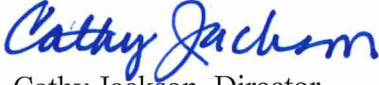
c: Javier A. Betancourt, Executive Director, OCITT  
Maria Camacho, Finance Director, Town of Golden Beach

# Memorandum



**Date:** December 10, 2019

**To:** Javier A. Betancourt, Executive Director  
Office of the Citizens' Independent Transportation Trust (OCITT)

**From:**   
Cathy Jackson, Director  
Audit and Management Services Department

**Subject:** Final Audit Report – Charter County Transportation System Surtax Review –  
Town of Golden Beach

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## **PURPOSE AND SCOPE**

We performed a review of the Town of Golden Beach's (Town) use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the six years ended September 30, 2018. The primary objective was to ensure Surtax Proceeds were used in compliance with the *Interlocal Agreement for Distribution, Use and Reporting of Charter County Transit System Surtax Proceeds Levied by Miami-Dade County (Interlocal Agreement)* executed on July 10, 2007. Additionally, we assessed resolution of prior audit findings referenced in our Audit Report dated April 24, 2013 (Exhibit I).

## **BACKGROUND**

*County Ordinance No. 02-116*, enacted on July 9, 2002, imposed a one-half of one percent Surtax on eligible sales transactions for Transportation-related projects. However, at least 20% of the Surtax Proceeds received by the County must be distributed to municipalities incorporated as of November 5, 2002, on a pro-rata basis using population statistics (Schedule II). The Surtax Program is administered by the Citizens' Independent Transportation Trust (CITT), a group comprised of 15 members appointed by the Board of County Commissioners, County Mayor, and Miami-Dade League of Cities.

Pursuant to the *Interlocal Agreement*, the Town must annually continue the same level of General Fund support for Transportation projects appropriated in its Fiscal Year (FY) 2002 Budget (Maintenance of Effort), which totaled \$38,000 (Table I). Surtax monies may be used to develop, construct, equip, maintain, operate, or expand County-wide bus systems, fixed guideway rapid transit systems, roads and bridges, as well as secure such bonds or pay debt service. Further, the Town must apply at least 20% of the Surtax Proceeds to Transit-related projects, such as circulator buses, bus shelters, bus pullout bays, or other related infrastructure. *CITT Resolution No. 09-055*, adopted July 30, 2009, allows for the rollover of unspent Surtax funds for up to five years, provided the municipality's Five-Year Transportation Plan demonstrates how the funds will be used. Additionally, *CITT Resolution No. 15-027*, adopted May 20, 2015, allows for carryover credits in the event amounts expended are in excess of annual Surtax allocations.

**SUMMARY RESULTS**

For the six years ended September 30, 2018, the Town received \$212,507 in Surtax Proceeds and claimed no Transit or Transportation-related expenditures (Table I). After applying street lighting expenditures to meet the Maintenance of Effort (MOE), the Town had excess Transportation-related expenditures of \$2.6 million that may be used against future Surtax Proceeds, pursuant to *CITT Resolution No. 15-027* (Schedule I).

As of September 30, 2018, the Town had not used any of the 20% share of Surtax Proceeds for Transit projects. OCITT withheld \$21,058 in unused Transit Surtax allocations for the four years ended September 30, 2006 in FYs 2007 to 2009. For the twelve years ended September 30, 2018, Unspent Transit monies totaled \$78,249. OCITT should work with Town Staff to determine if these Proceeds can be more effectively applied to County projects that address the Town’s Transit needs. If not, these monies should be recaptured and distributed to other municipalities, as specified in *County Ordinance No. 02-116*.

**Table I  
 Surtax Statistics**

Description	Fiscal Year Ended September 30,						All Years
	2013	2014	2015	2016	2017	2018	
Maintenance of Effort (MOE)	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 228,000
<b>Revenues:</b>							
Surtax Proceeds (Schedule I)	\$ 33,042	\$ 34,366	\$ 35,427	\$ 36,766	\$ 37,221	\$ 35,685	\$ 212,507
<b>Claimed Expenditures:</b>							
Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Unspent Amounts (Carryforward Credits) (Schedule I):</b>							
Transit-Related	\$ 42,357	\$ 49,230	\$ 56,315	\$ 63,668	\$ 71,112	\$ 78,249	
Transportation-Related	\$ (2,696,483)	\$ (2,668,990)	\$ (2,640,648)	\$ (2,611,235)	\$ (2,581,458)	\$ (2,552,910)	

These and other findings along with the Town’s Responses are presented in the remainder of this Report. The corrective actions planned by the Town are satisfactory, and thus the audit has been closed. Thank you for the courtesies extended to our staff during the audit process. Please contact Gerardo (Jerry) Suarez, Audit Manager, at (786) 469-5900, if you have any questions.

## **FINDINGS AND RECOMMENDATIONS**

### **Use of Surtax Proceeds**

The Finance Director confirmed that the Town has not utilized Transit funds and did not claim any Transit or Transportation-related expenditures. As a result, unspent Transit Proceeds totaled \$78,249 for the twelve years ended September 30, 2018, after adjustments for the \$21,058 reclaimed by OCITT in FYs 2007 to 2009. Nonetheless, the Town's payments for street lighting expenditures were sufficient to satisfy the annual MOE requirements. After retroactively applying the impact of *CITT Resolution No. 15-027*, which allows for carrying over credits when Surtax-related expenditures exceed annual Surtax receipts, the Town had a Transportation Carryforward Credit balance of \$2.6 million as of September 30, 2018 (Schedules I and I-A).

#### **Recommendation**

OCITT must work with Town Staff to determine if Transit Proceeds can be more effectively applied to County projects that address the Town's Transit needs. If not, these monies should be recaptured and distributed to other municipalities, as specified in *County Ordinance No. 02-116*.

#### **Town's Response**

*The Town has made efforts to use the Transit dollars and is in the process to build a New Town Hall with a location on a State Road where the plans include an updated bus bay.*

### **Discrete Surtax Accounts**

The Town accounts for Surtax Proceeds and expenditures in the *General Fund* and unspent Transit funds totaling \$78,249 have not been restricted in a separate bank account, as required by the *Interlocal Agreement*.

#### **Recommendation**

The Town should establish a discrete Fund to account for Surtax-related activities.

#### **Town Response**

*The Town currently segregates all Surtax-related activity by department and project codes. Creating a bank account for such a small amount would just create double unnecessary accounting work.*

### **Reporting Requirements**

The Town did not submit required quarterly reports listing Surtax funded projects or Certification Letters for FYs 2014 and 2016. Moreover, Five-Year Transportation Plans were provided only for FY 2013.

### **Recommendation**

The Town should endeavor to comply with the reporting requirements stipulated in the *Interlocal Agreement*.

### **Town's Response**

*As of today all reports are filed timely and accurately with back up of how Surtax Proceeds are expended.*

CJ:ag

### Attachments

- c: Honorable Harvey A. Ruvin, Clerk of the Courts
- Abigail Price-Williams, County Attorney
- Edward Marquez, Deputy Mayor
- Jennifer Moon, Deputy Mayor/Director, Office of Management and Budget
- Alexander Diaz, Town Manager, Town of Golden Beach

Charter County Transportation System Surtax Review - Town of Golden Beach  
Surtax Proceeds Usage Analysis

Description	Fiscal Year Ended September 30,						All Years
	2013	2014	2015	2016	2017	2018	
<b>Revenues:</b>							
Surtax Proceeds <sup>1</sup>	\$ 33,042	\$ 34,366	\$ 35,427	\$ 36,766	\$ 37,221	\$ 35,685	\$ 212,507
<b>Surtax Uses:</b>							
Eligible Transit Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Eligible Transportation Expenditures	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 228,000
Less Maintenance of Effort (MOE)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(228,000)
Expenditures Available For Surtax Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>AMS Analysis:</b>							
<b>Transit-Related Expenditures:</b>							
Expenditures Available for Surtax Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less 20% Minimum Amount <sup>3</sup>	(6,608)	(6,873)	(7,085)	(7,353)	(7,444)	(7,137)	(42,500)
Increase in Unspent Funds	\$ (6,608)	\$ (6,873)	\$ (7,085)	\$ (7,353)	\$ (7,444)	\$ (7,137)	\$ (42,500)
<b>Analysis of Unspent Amount:</b>							
Beginning Balance <sup>2</sup>	\$ 35,749	\$ 42,357	\$ 49,230	\$ 56,315	\$ 63,668	\$ 71,112	\$ 35,749
Increase In Unspent Amounts	6,608	6,873	7,085	7,353	7,444	7,137	42,500
<b>Remaining Unspent Amount</b>	\$ 42,357	\$ 49,230	\$ 56,315	\$ 63,668	\$ 71,112	\$ 78,249	\$ 78,249
<b>Transportation-Related Expenditures:</b>							
Expenditures Available for Surtax Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Remaining 80% Amount <sup>3</sup>	(26,434)	(27,493)	(28,342)	(29,413)	(29,777)	(28,548)	(170,007)
Decrease in Carryforward Amounts	\$ (26,434)	\$ (27,493)	\$ (28,342)	\$ (29,413)	\$ (29,777)	\$ (28,548)	\$ (170,007)
<b>Analysis of Carryforward Credit:</b>							
Beginning Balance <sup>2</sup>	\$ (2,722,917)	\$ (2,696,483)	\$ (2,668,990)	\$ (2,640,648)	\$ (2,611,235)	\$ (2,581,458)	\$ (2,722,917)
Decrease in Carryforward Amounts	26,434	27,493	28,342	29,413	29,777	28,548	170,007
<b>Remaining Carryforward Credit</b>	\$ (2,696,483)	\$ (2,668,990)	\$ (2,640,648)	\$ (2,611,235)	\$ (2,581,458)	\$ (2,552,910)	\$ (2,552,910)

Source: General Ledgers and Vendor Invoices

<sup>1</sup> Amounts differ from those on Schedule II due to timing differences.

<sup>2</sup> FY 2013 Beginning Balances have been restated to reflect the Impact of *CITTT Resolution No. 15-027*, which allows for rollover of carryforward credits when Surtax-related expenditures exceed annual allocations (Schedule I-A).

<sup>3</sup> At least 20% of the Surtax Proceeds must be used on Transit-related Projects, such as circulator buses, and the remaining funds (80%) are earmarked for eligible Transportation Projects.

Charter County Transportation System Surtax Review - Town of Golden Beach  
Surtax Proceeds Usage Analysis, as Restated <sup>1</sup>

Description	Fiscal Year (FY) Ended September 30,										All Years	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Revenues:</b>												
Surtax Proceeds	\$ 17,511	\$ 26,830	\$ 27,952	\$ 32,999	\$ 31,999	\$ 30,267	\$ 27,766	\$ 27,846	\$ 29,686	\$ 31,187	\$ 284,043	
<b>Surtax Uses:</b>												
Eligible Transit Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Eligible Transportation Expenditures	\$ -	\$ -	\$ 67,731	\$ 2,186,618	\$ 40,669	\$ 144,042	\$ 147,683	\$ 374,602	\$ 140,584	\$ 152,224	\$ 3,254,153	
Less Maintenance of Effort (MOE) <sup>2</sup>	\$ -	\$ -	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(304,000)	
Expenditures Available For Surtax Use	\$ -	\$ -	\$ 29,731	\$ 2,148,618	\$ 2,669	\$ 106,042	\$ 109,683	\$ 336,602	\$ 102,584	\$ 114,224	\$ 2,950,153	
<b>AMS Analysis:</b>												
<b>Transit-Related Expenditures:</b>												
Expenditures Available for Surtax Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Less 20% Minimum Amount <sup>3</sup>	(3,502)	(5,366)	(5,590)	(6,600)	(6,400)	(6,053)	(5,553)	(5,569)	(5,937)	(6,237)	(56,807)	
Increase in Unspent Funds	\$ (3,502)	\$ (5,366)	\$ (5,590)	\$ (6,600)	\$ (6,400)	\$ (6,053)	\$ (5,553)	\$ (5,569)	\$ (5,937)	\$ (6,237)	\$ (56,807)	
<b>Analysis of Unspent Amount:</b>												
Beginning Balance	\$ -	\$ 3,502	\$ 8,868	\$ 14,458	\$ 21,058	\$ 20,191	\$ 2,993	\$ 18,006	\$ 23,575	\$ 29,512	\$ -	
Increase In Unspent Amounts	3,502	5,366	5,590	6,600	6,400	6,053	5,553	5,569	5,937	6,237	56,807	
Amount recaptured/adjusted by OCITT	-	-	-	-	(7,267)	(23,251)	9,460	-	-	-	(21,058)	
<b>Remaining Unspent Amount</b>	\$ 3,502	\$ 8,868	\$ 14,458	\$ 21,058	\$ 20,191	\$ 2,993	\$ 18,006	\$ 23,575	\$ 29,512	\$ 35,749	\$ 35,749	
<b>Transportation-Related Expenditures:</b>												
Expenditures Available for Surtax Use	\$ -	\$ -	\$ 29,731	\$ 2,148,618	\$ 2,669	\$ 106,042	\$ 109,683	\$ 336,602	\$ 102,584	\$ 114,224	\$ 2,950,153	
Less Remaining 80% Amount <sup>3</sup>	(14,009)	(21,464)	(22,362)	(26,399)	(25,599)	(24,214)	(22,213)	(22,277)	(23,749)	(24,950)	(227,236)	
(Increase) Decrease In Unspent Funds	\$ (14,009)	\$ (21,464)	\$ 7,369	\$ 2,122,219	\$ (22,930)	\$ 81,828	\$ 87,470	\$ 314,325	\$ 78,835	\$ 89,274	\$ 2,722,917	
<b>Analysis of Carryforward Credit:</b>												
Beginning Balance	\$ -	\$ 14,009	\$ 35,473	\$ 28,104	\$ (2,094,115)	\$ (2,071,185)	\$ (2,153,013)	\$ (2,240,483)	\$ (2,554,808)	\$ (2,633,643)	\$ -	
Increase (Decrease) In Unspent Funds	14,009	21,464	(7,369)	(2,122,219)	22,930	(81,828)	(87,470)	(314,325)	(78,835)	(89,274)	(2,722,917)	
<b>Remaining Carryforward Credit</b>	\$ 14,009	\$ 35,473	\$ 28,104	\$ (2,094,115)	\$ (2,071,185)	\$ (2,153,013)	\$ (2,240,483)	\$ (2,554,808)	\$ (2,633,643)	\$ (2,722,917)	\$ (2,722,917)	

Source: General Ledgers

<sup>1</sup> Amounts have been restated to reflect the impact of CITT Resolution No. 15-027, which allows for rollover of carryforward credits when Surtax-related expenditures exceed annual allocations.

<sup>2</sup> No expenditures were submitted for FYs 2003 and 2004 to meet the MOE, and thus all Surtax Proceeds remitted are subject to forfeiture.

<sup>3</sup> At least 20% of the Surtax Proceeds must be used on Transit-related projects, such as circulator buses, and the remaining funds (80%) are earmarked for eligible Transportation projects.

**Charter County Transportation System Surtax Review  
Summary of Payments to Municipalities**

Municipality	Fiscal Year Ended September 30,							All Years
	2003 to 2012	2013	2014	2015	2016	2017	2018	
City of Miami <sup>1</sup>	\$ 116,849,163	\$ 14,564,114	\$ 15,424,405	\$ 16,414,208	\$ 16,889,133	\$ 16,523,990	\$ 18,187,632	\$ 214,852,645
City of Hialeah	68,960,371	8,118,432	8,457,199	8,983,772	9,243,159	9,346,775	9,873,020	122,982,728
City of Miami Beach	27,484,782	3,166,271	3,351,080	3,552,358	3,670,335	3,678,499	3,925,123	48,828,448
City of Miami Gardens <sup>2</sup>	10,352,937	3,837,951	3,985,238	4,199,539	4,336,722	4,409,954	4,737,286	35,859,627
City of North Miami	17,943,986	2,107,503	2,212,494	2,328,969	2,454,241	2,473,804	2,665,998	32,186,995
City of Homestead	13,789,737	2,204,159	2,354,015	2,519,902	2,669,792	2,788,854	2,969,698	29,296,157
City of Coral Gables	13,391,235	1,685,507	1,781,041	1,897,394	1,955,854	1,981,236	2,091,593	24,783,860
City of North Miami Beach	12,435,165	1,493,737	1,566,354	1,659,574	1,733,203	1,746,039	1,882,765	22,516,837
City of Aventura	8,891,581	1,280,248	1,385,071	1,436,028	1,494,036	1,502,980	1,590,870	17,580,814
City of Doral <sup>2</sup>	3,642,653	1,667,049	1,767,800	1,925,900	2,120,606	2,232,433	2,508,437	15,864,878
Town of Miami Lakes <sup>1</sup>	7,766,182	1,052,533	1,095,293	1,172,205	1,209,319	1,211,635	1,288,227	14,795,394
Town of Cutler Bay <sup>2</sup>	3,886,873	1,453,608	1,541,361	1,643,660	1,721,858	1,769,140	1,899,220	13,915,720
Village of Palmetto Bay	7,423,535	841,373	879,379	930,008	952,951	956,304	1,013,542	12,997,092
City of Hialeah Gardens	6,178,662	780,808	816,410	859,975	904,713	922,372	986,599	11,449,539
City of Sunny Isles Beach	5,376,896	752,852	795,768	834,090	869,990	866,019	933,221	10,428,836
Village of Pinecrest <sup>3</sup>	5,225,789	1,205,816	686,122	723,235	737,876	738,316	777,521	10,094,675
City of Miami Springs	4,113,990	496,146	522,095	550,052	562,418	565,087	601,223	7,411,011
City of Opa-locka <sup>4</sup>	4,640,264	552,018	580,600	556,122	90,323	195,000	210,000	6,824,327
City of South Miami	3,280,419	443,069	504,946	538,750	546,219	547,720	546,151	6,407,274
Village of Key Biscayne	3,415,345	443,069	461,282	489,679	502,197	508,734	540,692	6,360,998
City of Sweetwater <sup>1</sup>	4,077,699	390,842	326,534	275,281	273,778	133,332	466,662	5,944,128
City of Florida City	2,794,031	419,450	440,752	477,906	498,385	504,443	542,769	5,677,736
Miami Shores Village	3,145,976	368,810	384,663	408,970	419,557	420,697	443,831	5,592,504
North Bay Village	1,965,557	263,374	279,848	299,797	314,789	328,007	378,523	3,829,895
City of West Miami	1,770,807	214,600	224,057	235,786	241,053	241,373	279,166	3,206,862
Town of Surfside	1,666,675	206,033	214,832	226,558	229,428	228,739	234,500	3,006,765
Town of Bay Harbor Islands	1,566,561	201,912	214,053	227,105	231,953	222,682	234,375	2,898,641
Village of Biscayne Park	994,312	110,094	115,264	122,506	125,900	126,220	135,905	1,730,201
Bal Harbour Village	948,405	89,667	110,690	113,983	114,472	111,421	114,881	1,603,519
Village of El Portal <sup>5</sup>	751,852	83,900	87,815	88,880	6,467	174,873	90,094	1,283,881
Village of Virginia Gardens	704,328	85,654	89,044	94,354	96,229	96,903	102,910	1,269,422
Town of Medley	333,660	29,889	31,913	33,823	34,442	33,529	35,277	532,533
Town of Golden Beach <sup>1</sup>	262,985	33,042	34,366	35,427	36,766	37,221	39,423	479,230
Indian Creek Village <sup>6</sup>	3,604	-	-	-	-	-	-	3,604
	<u>\$ 366,036,017</u>	<u>\$ 50,643,530</u>	<u>\$ 52,721,784</u>	<u>\$ 55,855,796</u>	<u>\$ 57,288,164</u>	<u>\$ 57,624,331</u>	<u>\$ 62,327,134</u>	<u>\$ 702,496,756</u>

Source: Office of the Citizens' Independent Transportation Trust (OCITT) and the County's Financial Accounting Management Information System

<sup>1</sup> Amounts are net of withholdings of \$76,553 from the Town of Miami Lakes, \$1.6 million from the City of Sweetwater, \$21,058 from the Town of Golden Beach, and \$2.5 million from the City of Miami, due to specific instances of noncompliance.

<sup>2</sup> Pursuant to the respective Interlocal and/or Settlement Agreements, these Municipalities, which were incorporated after November 2002, are receiving a share of the County's Surtax Proceeds consistent with the other Municipal distributions.

<sup>3</sup> In FY 2009, \$551,589 was returned by the Village of Pinecrest for their unspent Transit portion of funding as of September 30, 2007.

In FY 2013, OCITT returned the monies to the Village.

<sup>4</sup> A total of \$1.7 million is being withheld from the City of Opa-locka due to instances of noncompliance.

<sup>5</sup> Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

<sup>6</sup> A total of \$32,651 has been withheld from Indian Creek Village, at their request, since FY 2007.



**Charter County Transportation System Surtax Review  
Town of Golden Beach  
Status of Prior Audit Findings <sup>1</sup>**

Finding	Recommendation	Auditee Response	Current Status
<p><b>Maintenance of Effort (MOE) Restatement</b></p>			
<p>The Town was unable to furnish documentation supporting its revised MOE of \$38,000.</p>	<p>The Town should make every effort to locate documents supporting its MOE calculation.</p>	<p>The Town has made all efforts to locate the documents but the OCITT has already agreed to the revised MOE of \$38,000.</p>	<p><b>Resolved</b> OCITT agreed to the revised MOE of \$38,000.</p>
<p><b>Use of Surtax Proceeds</b></p>			
<p>The 20% reserved for Transit-related projects, or \$35,749, was not spent, and thus, may be rolled-over for up to five years in accordance with <i>CITT Resolution No. 09-055</i>.</p>	<p>The Town should incorporate in the Five-Year Transportation Plan how unspent Transit funds will be utilized during the rollover period.</p>	<p>The Town has had several meetings to discuss possible avenues to utilize the Transit Funds. The Administration with the support of our elected officials have considered options and are working on developing a plan.</p>	<p><b>Unresolved</b> As of September 30, 2018, the unspent Surtax proceeds earmarked for Transit-related projects increased to \$78,249. (<i>See page 3</i>)</p>
<p><b>Certification and Reporting Requirements</b></p>			
<p>On a quarterly basis, the Town is required to submit a report listing projects funded by Surtax Proceeds, in addition to the annual certification due November 1st. However, annual MOE certifications and certain Budgets, as well as Quarterly Reports, had not been submitted.</p>	<p>As required, the Town should detail how Surtax Proceeds were expended in its Quarterly Report submissions. Also, delinquent reports should be submitted within 90 days.</p>	<p>All reports are filed timely and accurately with back up of how Surtax Proceeds are expended.</p>	<p><b>Partially Resolved</b> (<i>See page 4</i>)</p>
<p><b>Reconciliation of Financial Reports</b></p>			
<p>General Ledger and Subsidiary Reports presented to support claimed expenditures for FY 2010 did not agree to the Audited Financial Statements, and the differences could not be explained.</p>	<p>Town staff should maintain and submit accurate accounting data to facilitate reviews by external agencies.</p>	<p>The Town has upgraded its accounting system. All reports and submissions are now scanned and filed with quarterly reports.</p>	<p><b>Unresolved</b> The Town claimed no Expenditures. (<i>See page 3</i>)</p>

<sup>1</sup> For the full text, see the Audit Report dated April 24, 2013 and the Town's response dated February 21, 2014.