MANATEE COUNTY GOVERNMENT EFFICIENCY LIAISON COMMITTEE
REGULAR MEETING
COUNTY ADMINISTRATION BUILDING, 5TH FLOOR, MANATEE ROOM
1112 Manatee Avenue West
Bradenton, Florida
January 20, 2026

Present were:
Mark Stanoch, Chairman
David Otterness, Vice-Chairman
Don Berg
John Settineri
Jeff Covert

Present were:
Stephanie Garrison, Government Relation Director
Vicki Tessmer, Board Records Supervisor, Deputy Clerk, Clerk of the Circuit Court

AGENDA GE20260120DOC001

1. **CALL TO ORDER**

Chairman Stanoch called the meeting to order at 10:00 a.m.

MINUTES

A motion was made by Member Otterness, seconded by Member Berg, and carried 5-0, to approve the minutes of December 9, 2025.

INVOCATION AND PLEDGE OF ALLEGIANCE

Chairman Stanoch, delivered the invocation and led the Pledge of Allegiance.

Chairman Stanoch distributed an invitation to attend an Evening of Remembrance, as winners of the Victims of Communism Florida 2025-26 Scholarship Program.
GE20260120DOC002

2. **LETTER TO FLORIDA CHIEF FINANCIAL OFFICER (CFO)**

Stephanie Garrison, Government Relations Director, announced the letter to the Florida Chief Financial Officer (CFO) was mailed on November 5, 2025, and staff is still waiting on a response. Staff is meeting with Legislators in February and will follow up.

A motion was made by Member Berg, seconded by Member Settineri, and carried 5-0, to send a follow-up letter to the previous letter sent to the Florida CFO, on October 28, 2025.

Discussion ensued regarding the sense of urgency in 2025, and concern regarding if the Florida Department of Government Efficiency (DOGE) and CFO requests were a political move.

3. **MANATEE COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

Neil Unruh, Finance Director, Jan Brewer, Finance Deputy-Director, and Lori Stephens, Inspector General (IG) Director, introduced themselves.

Chairman Stanoch discussed how citizens can report instances of fraud on the Clerk's website www.manateeclerk.com.

Ms. Stephens explained the IG evaluates the requests for investigations to determine which agency is best to answer the question, or determine if something requires an audit. Most of the instances are not within the Clerk's jurisdiction. She will provide a report on requests received. If the IG actually investigates a request, the reports are available online. There have been some complaints regarding Code Enforcement. Last year 65-70 requests were filed, but the IG typically completes reports on five or six requests. The audit side is important to ensure there is no fraud. There were a few whistleblower requests, and it is difficult to follow through with anonymous complaints. The IG Department has a staff of six. Ms. Stephens continued to explain the process for investigating a complaint. If a complaint is criminal, staff immediately notifies law enforcement. Depending on the nature of the complaint, State agencies may become involved.

Ms. Stephens noted findings may include savings, and they will include dollar amounts in their report. The IG logs the number of hours spent on an investigation for the Finance Department, and maintains an excel spreadsheet containing all the elements of the complaint. Investigations meet the State Inspector General Standards. An internal, password protected, program is used to maintain records. They also use an analytic software to report any anomalies. Data Analytics are performed for the County. They also compare employee addresses with corporate addresses for contracts to ensure employees are vying for bids, and staff has full access to the County financial records.

Ms. Stephens responded to questions noting a case that involved a lot of resources, resulted in an investigation, and when that case became public, it created a large work load. The IG occasionally investigates financial issues, and these are done every few years. An investigation is complaint driven, whereas an audit is internally driven. The IG performs follow-up audits to revisit areas that are problematic. Final reports go to the Board of County Commissioners and are published.

Mr. Unruh explained external, financial audits are also completed on all County Departments. There have been no findings of financial fraud. There are a few new items that may be questionable. Final year-end reports are submitted to the State and the County. There is a system of checks and balances.

Ms. Stephens explained Purchasing ("P") Cards are used for smaller purchases, and these are also audited.

Discussion ensued regarding blanket purchase orders, tests done on "P" Cards, if Auditors find a dollar amount that requires competitive bids, these can be reported, pre-audits are performed by Accounts Payable when invoices come through for payment, check if there is a State contract for purchasing, Procurement should know which method of purchasing should be used for items, Manatee County is able to piggyback on contracts from other counties, Procurement uses all the information available to them to determine the best price, there are some piggybacks available for professional services, the Clerk's scope is the Board of County Commissioners, there is the possibility to take advantage of other agency resources to piggyback, and there are Statutory requirements for commingling services/contracts between the School Board and the County.

Mr. Unruh stated the Annual Comprehensive Financial Reports (ACFR), for the past 10 years are available on the Clerk's website at www.manateeclerk.com. The Popular Report is a summarization, and more detailed reports are available.

Discussion continued regarding studying trends, most information can be gathered by the Clerk's office, the Sheriff's Department has a financial department, but it is unknown if they have a separate audit department, timing and overspending of bond money is reviewed, there are arbitrage penalties for not spending bond money timely, outstanding, local Manatee County bonds, which fall under Financial Management, andthe Clerk has an arbitrate specialist who reviews the possibility of penalties.

Ms. Brewer explained spending the money from a Bond can be affected by delays, and if the money is not spent, there are penalties and the bond and interest are required to be paid back. It is difficult to move these forward when there are several bonds.

Mr. Unruh noted the Board is notified of these penalties. He encouraged meeting in a smaller group and providing a few reports, to see where these may lead the group overtime. There are procedures for using bond money and anticipating when tasks can be accomplished.

4. **COUNTY RESERVE COMPARISON**

Discussion ensued regarding the general reserves and reserves held for Capital Improvement Projects (CIP), projects in the CIP can sit for five years, should certain CIP projects be removed, and procedures that need to be complete prior to removing a project.

Mr. Unruh responded that the Clerk is aware of the CIP projects, and the preferred method would be to begin projects as soon as possible. Only bonded debt is related to arbitrage.

Discussion ensued regarding a new Board of County Commissioners may not agree on CIP projects approved by previous Boards, operating reserves of $500 million, better understanding of the reserve categories, and how often are reserves audited.

Mr. Unruh stated Financial Management would be able to explain the amount of reserves in various funds.

Ms. Garrison noted Claudia Campos, Interim Financial Management Director, would be able to explain further. A Public Workshop is being hosted on February 11, 2026, to address reserves and how the budget currently works.

Discussion ensued regarding the difference between the 20 percent reserves and CIP reserves, reserves by population, CIP projects seem to be the majority of the reserves, unsure if population is reflected in the reserves, and is it possible to get the total reserve comparison for other counties.

Ms. Garrison confirmed the Committee prefers to have a comparison of all reserves, but it may be a large undertaking to compare the entire reserves for all counties.

5. **COMMITTEE MEMBER DICUSSION**

Chairman Stanoch distributed a report and a copy from a Slide to the Board of County Commissioners from October, and suggested each member choose a topic of interest and report on findings. The Tourist Tax, "P" Cards, and Procurement, were selected as the three main topics to discuss. Procurement with State Contract vendors for Information Technology (IT) is important, and off contract purchases can create extra spending.

Discussion ensued regarding not focusing on the Tourist Tax, future goals and topics could include Interlocal Agreements and develop efficiency standards such as staff cost, is inflation considered when entering into a long-term interlocal agreement, School Board and Resource Officers, Members each pick a topic to address, and it is important to do research prior to meeting with the Clerk's office.

Member Assignments:

Member Otterness – Interlocal Agreements
Chairman Stanock – "P" cards and Contractors
Member Berg – Cross Governmental Purchasing
Member Covert – Interaction with School District of Manatee County, and Data Analytics
Member Settineri - Reserves

Discussion continued regarding publishing findings on the SharePoint site, avoid overlapping topics, ultimately the Board would need to decide on what areas to pursue, and defer reporting at a Board meeting until after the next GELC meeting. GE20260120DOC003

6. **CITIZEN COMMENT (SUBMITTED)**

There were no citizen comments submitted.

7. **CITIZEN COMMENTS**

There being no citizen comment, Chairman Stanoch closed citizen comment.

8. **MEMBER COMMENTS**

Member Berg questioned if there has been any response from the State regarding the CFO findings.

Ms. Garrison noted there are no specifics regarding the CFO allegations, and they have not received any specific answers. The meeting on February 11 is a deep dive into multiple scenarios to determine impacts from a cut to ad valorem taxes, items that must be funded, levels of service to citizens, and where could the County begin charging fees. Financial Management is leading the discussion regarding the budget, and the Comprehensive Plan will also be discussed.

9. **ADJOURN**

There being no further business, Chairman Stanoch adjourned the meeting at 12:04 p.m.

Minutes Approved: ____________________