



John A. Carey
Inspector General

OFFICE OF INSPECTOR GENERAL
PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

Investigative Report
2019-0005
City of Pahokee
Inappropriate Purchasing Card
Expenditures
June 24, 2020

Insight – Oversight – Foresight



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INVESTIGATIVE REPORT
2019-0005

DATE ISSUED: JUNE 24, 2020



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CITY OF PAHOKEE

INAPPROPRIATE PURCHASING CARD EXPENDITURES

SUMMARY

WHAT WE DID

In May of 2019, the Palm Beach County Office of Inspector General (OIG) received a complaint alleging that City of Pahokee (City) City Manager Chandler Williamson made inappropriate purchases with the City's credit card. Based on our review of supporting documents, the OIG initiated an investigation of the following allegation:

Allegation (1): City Manager Williamson made purchases using a City of Pahokee credit card between June, 2015 and May, 2019 in violation of City policies.

Our investigation included review of the City Charter, the City Credit Card Policy, the City Travel Policy, the City personnel rules and regulations, the City Purchasing Policy, City Manager Williamson's employment agreements, relevant financial records, and records from multiple City vendors. We also interviewed City Mayor Keith W. Babb and City employees, including City Manager

Williamson on October 15, 2019 and May 13, 2020.

WHAT WE FOUND

Allegation (1) is supported: From June of 2015 through May of 2019, City Manager Williamson inappropriately used the City's credit card in violation of City policies and directives. We found that the City Manager used the City credit card for expenses that were not related to approved, official City business; for travel expenses that lacked required travel request forms or supporting documentation; for travel without utilizing the most economic means of transportation; for expenses that lacked receipts; and for unallowable expenses. The inappropriate expenses resulted in Identified Costs¹ of **\$5,840.92**, which City Manager Williamson should reimburse to the City. Credit card charges without sufficient documentation to justify an expense resulted in Questioned Costs² of **\$15,941.08**.

¹ Identified costs are costs that have been identified to be dollars that have the potential of being returned to the entity to offset the taxpayers' burden.

² Questioned 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.

We found sufficient information to warrant a referral of our finding relating to the City Manager's inappropriate use of the City's credit card for travel unrelated to approved, official City business to the State Attorney's Office for a determination of whether the facts arise to a criminal act under section 112.061(10), Florida Statutes and/or section 812.014, Florida Statutes.

We also found sufficient information to warrant referral of our finding to the State of Florida and Palm Beach County Commissions on Ethics for a determination of whether City Manager Williamson violated the State of Florida and/or Palm Beach County Codes of Ethics.

RECOMMENDATIONS

We make six (6) recommendations that can assist the City Commission and City employees in complying with City policies and procedures applicable to City credit cards, and with ensuring appropriate oversight over the City Manager's expenditures. These recommendations are listed in detail at the conclusion of this report.

City Manager Williamson provided a written response to the finding. It is included in this report as Attachment A.

The City of Pahokee provided a written response to the finding. It is included in this report as Attachment B.



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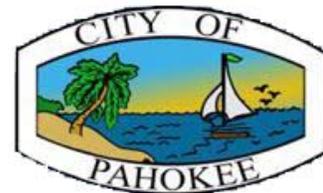


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BACKGROUND

The City of Pahokee was founded in the early 1900s, and was named after the Seminole word for "grassy waters." The City was incorporated in March of 1922.³ According to the U.S Census Bureau, the population of Pahokee in 2018 was 6,129.⁴



The City Commission is the legislative body of City government. The City Commission consists of a Mayor-Commissioner and four additional Commissioners who are elected by popular vote of Pahokee registered voters to three-year terms. The City Commission selects its Vice Mayor. The City Commission determines the policies, direction, and levels of service of City government.

Chandler Williamson was hired as Pahokee's City Manager in April of 2015. City Manager Williamson's initial employment contract with the City stated that he moved from the Atlanta, Georgia area for the City Manager position. City Manager Williamson attended Benedict College in Columbia, South Carolina and Valdosta State University in Valdosta, Georgia. City Manager Williamson told the OIG that his family still lives in the Atlanta area, and that he and his wife own several properties in that area.⁵

City Charter – City Manager Duties

The City's Charter, Article III, *Charter Officers*, Section 3.04 states:

City manager; powers and duties

The city manager shall direct and supervise the administration of all departments ... He shall see that all laws, Charter provisions, ordinances, resolutions, and other acts of the city commission subject to enforcement by him are faithfully executed.

³ <https://www.cityofpahokee.com/about-pahokee>

⁴ <https://data.census.gov/cedsci/profile?q=Pahokee%20city,%20Florida&q=1600000US1253800>

⁵ This report will discuss City Manager Williamson's travel to South Carolina and Georgia after his City hire.

City's Guidance Regarding Use of the City Credit Card

City Purchasing Policy:

.....

17. Credit Card use shall be restricted to travel and authorized spending by the City Manager. Typical travel expenditures include hotels, flights reservations, car rentals, and meals. In addition, the City Manager has the authority to approve additional credit card use for special events, activities, programs, and day to day operations **pertaining to City business**. [Emphasis added]

City Credit Card Policy

The City Commission unanimously approved its Credit Card Policy on September 28, 2011. The City's Credit Card Policy states:

SUBJECT: Credit Card Usage in the Performance of City Business.

PURPOSE: To establish criteria for the use of credit cards and retail credit cards issued on behalf of the City of Pahokee in the course of performing City business.

BACKGROUND:

The City of Pahokee recognizes that the Mayor, Commissioners, appointed officials, and certain department heads are required to make expenditures of funds in the course of performing their functions in the municipal government....The State of Florida has contracted with PNC to administer credit cards that are used for TAX EXEMPT PURCHASES ONLY. The cards may only be used to charge ALLOWABLE purchases that otherwise would be reimbursed had the user charged the purchase on their own credit card....

PROCEDURES:

Bank Credit Cards for selected department heads and Commissioners for overnight travel will be kept permanently in the vault in the Finance Department. They will be available for check out not more than twenty-four (24) hours prior to their anticipated use. Any individual to whom a card is issued is responsible for the card and its proper use.....

.....

The credit card is to be used for approved, official city business only, by the person to whom the card is issued. Identification will be required to use the card. Personnel are only authorized to make purchases for their own department. Credit cards are not to be used to circumvent normal planning and the City procurement process directives. No alcoholic beverages may be charged to any City credit card at any time.



The card should be used with the tax-exempt form so that sales tax is not charged for City-related purchases. Any sales tax charged on the credit card will be charged back to the employee.

.....

Personal use of the credit card is strictly prohibited, pursuant to policy and State sales tax law. All personnel will read and be familiar with all aspects of this policy and will confirm, in writing, an acknowledgement of such information. The acknowledgement will provide for financial responsibility for any proven misuse of the credit card. [Emphasis added]

.....

RECONCILIATION:The credit card holder will submit receipts and a tally sheet within two (2) days after use. The credit card invoices shall be presented to the City Commission each month as an Information Item on the normal agenda. In the event of a lost or missing receipt, the user must complete a written affidavit explaining the absence of the documentation and confirming that the expenses were legitimately incurred in the conduct of municipal business.

.....

APPLICABILITY:

This policy shall apply to the Mayor, City Commissioners, all appointed personnel and all city employees.

City's Guidance Regarding Travel Expenses

Section 112.061, Florida Statutes: Per diem and travel expenses of public officers, employees, and authorized persons; statewide travel management system

(1) LEGISLATIVE INTENT.—To prevent inequities, conflicts, inconsistencies, and lapses in the numerous laws regulating or attempting to regulate travel expenses of public officers, employees, and authorized persons in the state, it is the intent of the Legislature:

(a) To establish standard travel reimbursement rates, procedures, and limitations, with certain justifiable exceptions and exemptions, applicable to all public officers, employees, and authorized persons whose travel is authorized and paid by a public agency.

.....

(2) DEFINITIONS.—For the purposes of this section, the following words shall have the meanings indicated:

(a) Agency or public agency—Any office, department, agency, division, subdivision, political subdivision, board, bureau, commission, authority, district, public body, body politic, county, city, town, village, municipality, or any other separate unit of government created pursuant to law.

...

(d) Employee or public employee—An individual, whether commissioned or not, other than an officer or authorized person as defined herein, who is filling a regular or full-time authorized position and is responsible to an agency head.

.....

(7) TRANSPORTATION.—

(a) All travel must be by a usually traveled route. In case a person travels by an indirect route for his or her own convenience, any extra costs shall be borne by the traveler; and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route. The agency head or his or her designee shall designate the most economical method of travel for each trip, keeping in mind the following conditions:

1. The nature of the business.
2. The most efficient and economical means of travel (considering time of the traveler, impact on the productivity of the traveler, cost of transportation, and per diem or subsistence required). When it is more efficient and economical to either the traveler or the agency head, jet service offered by any airline, whether on state contract or not, may be used when the cost is within an approved threshold determined by the agency head or his or her designee.

.....

(c) ... In the event transportation other than the most economical class as approved by the agency head is provided by a common carrier on a flight check or credit card, the charges in excess of the most economical class shall be refunded by the traveler to the agency charged with the transportation provided in this manner.

City Travel Policy

The City Commission approved its Travel Policy on June 11, 2013. The Travel Policy states:

PURPOSE:

The purpose of this policy is to provide guidance to the employees of the City of Pahokee who are authorized to incur travel costs at the City's expense....By providing this uniform standard, reimbursement for travel will be fair to the employees and will promote proper use of the public funds.

.....

TRAVEL PROCEDURES:

1. The employee should properly plan in advance for his/her trip since last minute arrangements and changes tend to be costly. **The employee must complete a Travel Request form.** The Travel Request must be completed for each trip (local vicinities, within the state, out of state) an employee makes. This form is designed to show the estimated cost of the trip. [Emphasis added]

2. **All necessary back up** (registration forms, training brochures, conference schedule, or other documentation) **must be attached** to the Travel request form. [Emphasis added]

.....

TRANSPORTATION:

1. Travel by air is authorized at the economy or coach rate. All air travel must be by a usually traveled route. In case an employee travels by an indirect route for his/her own convenience, any extra costs shall be the employee's responsibility.
2. If a City vehicle is provided, keep all receipts for fuel, oil, or repairs while on the road.

.....

LODGING:

1. Rates should be researched to identify the most reasonable cost and booked through each hotel.
2. Whenever possible, lodging should be paid in advance with a City check along with a copy of the tax exempt certificate to avoid the charge of sales tax.....

If the Credit card is used for payment, make sure that you have a copy of the sales tax exemption certificate to avoid a sales tax charge. Present certificate upon check-in.

REIMBURSABLE TRAVEL EXPENSES:

.....

Section D – Miscellaneous Provisions:

1. Under no circumstance will any non-business related expense be reimbursed by the City.
2. Personal/Incremental Costs: If an employee is traveling on official City business who wishes to alter travel plans for personal reason, he/she will be reimbursed for those expenses which are clearly business related. Employee must ensure that they identify any incremental cost and do not include them in the calculation of their travel expenses.

OIG Interview with Finance Director Batista Francis Regarding City Credit Cards

The OIG interviewed City Finance Director Batista Francis regarding the City's practices and procedures relating to the City's Credit Card policy. According to Finance Director Francis, the City has credit card accounts with Home Depot, Staples, and PNC Bank.

Finance Director Francis stated that prior to May 21, 2015, only City Department Directors had an assigned City credit card. Since May 21, 2015, however, the City Commissioners, City Clerk, the Finance Director, and the City Manager have had access to City credit cards. The City Manager possesses a City credit card at all times. All other City credit

cards are locked in a safe in the Finance Department. Only the City Manager and Finance Director have keys to this safe.

Department heads must submit an internal credit card form for City Manager Williamson and the Finance Director's review. Once the Finance Director reviews the form and City Manager Williamson approves it, department heads may sign out a card for a purchase. Which City card is used for a purchase typically depends on which one is available that day, as well as the credit limit for each card that month.

Finance Director Francis told the OIG that the City's PNC credit card may be used for travel in accordance with the travel and credit card policies. The City Commissioners and City Manager Williamson manage their own travel arrangements. Per the City's Travel policy, employees must complete a Travel Request form for each trip and all the necessary backup must be attached to the form. According to Finance Director Francis, the City Clerk and the Finance Director book their own travel with the City Manager's approval of their Travel Request forms. The Finance Director reviews all submitted travel forms.

Finance Director Francis stated that she reviews credit card statements on the 11th of each month and the City pays its credit card bills on the 6th of the following month.

Finance Director Francis told the OIG that the monthly practice for reconciling credit card expenses is:

- Finance Director Francis provides statements to Accounts Payable Clerk Glenni Manzano for review, and gathers receipts from the employees who used cards during that month.
- Accounts Payable Clerk Manzano matches receipts with the expenses shown on credit card statements and then allocates expenses to their respective ledger account on a spreadsheet.
- Junior Accountant Angelica Relles reviews Accounts Payable Clerk Manzano's spreadsheet of expense allocations and submits her review to Finance Director Francis for another review.
- Finance Director Francis then forwards the spreadsheet to City Manager Williamson for approval. Once approved, journal entries are made by Junior Accountant Relles.
- If a travel receipt is missing, Finance Director Francis sends an email requesting justification for the affected expense. The response to her email is retained as the replacement for the receipt.

Additionally, the City's Credit Policy approved in September, 2011 provides that these credit card invoices shall be presented to the City Commission each month during the regular agenda.⁶

⁶ Per our review of a discussion during a 2020 City Commission meeting, it appears that this practice was not followed during our examination period.

ALLEGATIONS AND FINDINGS**Allegation (1):**

Pahokee City Manager Chandler Williamson made purchases using a City of Pahokee Credit Card in violation of City Policies.

Governing Directives:

City of Pahokee Credit Card Policy, City of Pahokee Purchasing Policy, City of Pahokee Travel Policy, and section 112.061, Florida Statutes.

Finding:

The information obtained **supports** the allegation.

A. The City Manager's Use of the City's Credit Card for Travel Unrelated to Approved, Official City Business

The City's Credit Card Policy approved by the City Commission on September 28, 2011, provides the "credit card is to be used for approved, official city business... Personal use of the credit card is strictly prohibited." The City Credit Card Policy further states that card users must confirm, in writing, an acknowledgement that personal use of the City's Credit Cards is forbidden and that such written acknowledgement would provide for financial responsibility for any proven misuse of the credit card. Both City Manager Williamson and Finance Director Francis told the OIG that there was no documentation (i.e. signature) of employees' acknowledgement of this policy.

Additionally, the City's Travel Policy provides that if an employee is traveling on official City business and wishes to alter travel plans for a personal reason, the traveler would only be reimbursed for those expenses which are clearly business related.

City Manager Williamson and Finance Director Francis advised the OIG that the City Manager possessed a City issued credit card. The OIG obtained records showing that the City Manager Williamson used his City credit card on twenty-one (21) occasions to rent vehicles from Avis Car Rental (Avis) between June 16, 2015 and February 8, 2019, and to purchase sixteen (16) flights with Delta Airlines (Delta) for his travel and one (1) flight on Southwest Airlines for two other adults from October of 2015 through March of 2019. Several of the credit charges with Avis and Delta were for travel to the Atlanta, Georgia area, where City Manager Williamson's family lives, or to Columbia, South Carolina during City Manager Williamson's annual college alumni homecoming weekend. The records from Avis documented when and where City Manager Williamson rented the vehicles, the type of vehicles that were rented, the miles driven, and the cost of each vehicle rental.

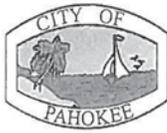
Use of the City's Credit Card During Thanksgiving Week, 2016

During Thanksgiving week 2016, City Manager Williamson rented a vehicle in West Palm Beach, Florida using his City credit card. This vehicle was rented from Wednesday,

November 23, 2016 through Sunday, November 27, 2016⁷ for a cost of \$441.27. City Manager Williamson submitted a City Absence Request form⁸ for the period of the rental. The Absence Request form, as signed by City Manager Williamson on November 2, 2016, listed the type of absence as “other” for “Nov. 23rd 3 Hrs to Nov 25th, 2016 Economic Development Meetings.” Under “Reason for Absence,” the form appears to state, “Meeting Career forum Development/Franchise Owner Meetings Key Largo.” There is no entry on the form’s Human Resources Signature approval line. The form follows:

⁷ City Hall was closed during the entirety of this rental period.

⁸ An Absence Request Form is used when any City employee is out of the office on accrued leave or for excused absences.



City of Pahokee

207 Begonia Dr.
Pahokee, FL 33476
Phone: (561) 924-5534
Fax: (561) 924-7301

Absence Request

Absence Information

Employee Name: Charlye F. Williams
Employee Number: _____
Manager: _____

Type of Absence Requested:

- Sick
- Military
- Vacation
- Jury Duty
- Bereavement
- Maternity/Paternity
- Time Off Without Pay
- Other Economic Development Meeting

Dates of Absence: From: Nov 23rd 2018 To: Nov 25th, 2018

Date of Return to work: _____

Reason for Absence Meeting for Economic Development Meeting Key Largo

Note: You must submit requests for absences, other than sick leave and bereavement, two weeks prior to the first day you will be absent: Unless your sick leave is for a pre-scheduled absence (Example: surgery, doctors appointments, etc.).

Employee Signature: [Signature] Date: 11/2/18

HR Signature: _____ Date: _____

Please note that each employee is responsible for filling out their own Absence Request form and submitting it to the appropriate person for approval. Please allow adequate time for processing.

To Be Completed By Department Supervisor and/or Director

- Approved
- Rejected

Comments: _____

City Manager Signature: _____ Date: _____

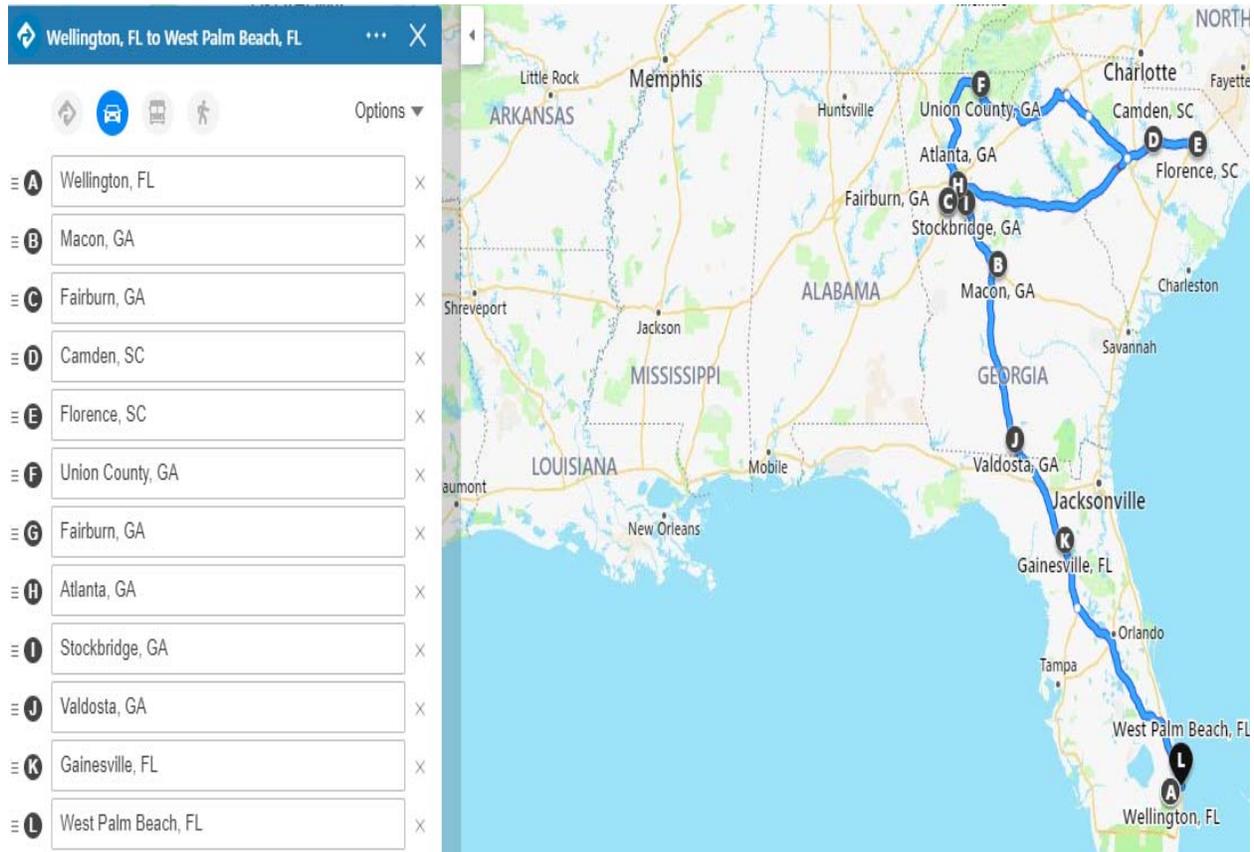
Per Google Maps, the direct route driving distance from Pahokee, Florida to Key Largo, Florida is 141.9 miles. However, the Avis records for the car rented using the City's credit card revealed that when the vehicle was returned on November 29, 2016 it had been driven for a total of 1,994 miles.



The OIG examined City Manager Williamson's personal credit card records for the same period --- November 23 through November 27, 2016--- when he represented that he used the City's credit card to rent a vehicle to travel to economic development meetings in Key Largo. The City Manager's personal credit card records show use for purchases in South Carolina, Georgia, and Central Florida during the time period, but none on the way to, or in Key Largo:

Transaction Date	Vendor	Location
11/22/2016	Passion Cleaners	Wellington, FL
11/23/2016	Shell Service Station	Macon, GA
11/23/2016	Ruchda Wings	Fairburn, GA
11/24/2016	Tiger Shop	Camden, SC
11/24/2016	Walmart Supercenter	Florence, SC
11/25/2016	Young's #3640	Florence, SC
11/25/2016	Chick – Fil – A #00509	Florence, SC
11/25/2016	Walmart Supercenter	Union, GA
11/25/2016	Ruchda Wings	Fairburn, GA
11/26/2016	Georgia Aquarium #19142793	Atlanta, GA
11/27/2016	Quicktrip	Stockbridge, GA
11/27/2016	QT 789 #07007891	Stockbridge, GA
11/27/2016	Walmart Supercenter	Valdosta, GA
11/27/2016	Hardee's #1505785	Gainesville, FL
11/27/2016	Shell Service Station	Gainesville, FL
11/27/2016	Shell Service Station	West Palm Beach, FL

The locations where City Manager Williamson made retail purchases while driving a City credit card paid rental car are illustrated as follows:



A search of Google Maps shows that the number of miles driven that week (1,994 miles) in the rental vehicle was more consistent with a round-trip by car from Palm Beach County, Florida to Georgia and South Carolina, than with a round trip to and from Key Largo (283.8 miles).⁹

OIG Interview of City Manager Williamson Regarding Use of the City’s Credit Card During Thanksgiving Week, 2016

During our interview with City Manager Williamson, he acknowledged that he rented a vehicle from Avis on or about November 23, 2016, the Wednesday before Thanksgiving, through November 27, 2016 for \$441.27. City Manager Williamson stated he has worked with economic groups that have worked in the Key Largo area and has been in Key Largo for both business and personal time. City Manager Williamson could not recall a meeting in Key Largo during this time period. When asked if he has ever had a “development franchise owner meeting” in Key Largo he answered, “I’d have to say yes.”

⁹ Per Google Maps, the direct route round-trip driving distance from Pahokee, Florida to Atlanta, Georgia is 571.9 miles.

City Manager Williamson reviewed the Absence Request Form for November 23-27, 2016. City Manager Williamson did not think the Absence Request form says “Key Largo.” City Manager Williamson could not state any City business purpose for that car rental. City Manager Williamson told the OIG that he believed that he drove far beyond Palm Beach County in those four days based on the miles he put on that rental vehicle. Based on the number of miles driven and the charges on his personal credit card, City Manager Williamson stated that it appears that he drove that rental car to Georgia during that week.

City Manager Williamson’s Benedict College Homecoming Weekend Expenses Paid with City Funds

For four successive years, City Manager Williamson used his City credit card to pay for travel and lodging expenses associated with his attendance at the homecoming weekend of his alma mater, Benedict College.

City Manager Williamson Travel Dates	Benedict College Homecoming Weekend Dates	Absence Request Form Submitted?	City-Paid Hotel Expenses	City-Paid Car Rental Expenses	City Paid Flight Expenses
October 15-18, 2015	October 16-18, 2015	No	-	\$169.95	\$123.10
October 20-23, 2016	October 20-23, 2016	Yes	-	\$168.49	\$784.20
October 12-15, 2017	October 12-15, 2017	No	\$599.94	\$287.17	\$657.60
October 17-21, 2018	October 18-21, 2018	Yes	\$692.00	\$226.39	\$796.60
Sub-total			\$1,291.94	\$852.00	\$2,361.50
Total	\$4,505.44				

OIG Analysis of Expenses for City Manager Williamson’s Homecoming Trips

On October 14, 2015 City Manager Williamson booked a one-way Delta ticket using his City-issued credit card for \$123.10 from West Palm Beach, Florida to Atlanta, Georgia on October 15, 2015. City Manager Williamson used his City-issued credit card to rent a car at Avis from Thursday, October 15, 2015 through Sunday, October 18, 2015 for a cost of \$169.95. When the vehicle was returned, it had been driven for a total of 553 miles. The charges from City Manager Williamson’s personal credit card show a Delta ticket was bought on October 14, 2015 to fly back to West Palm Beach, Florida on October 18, 2015.

City Manager Williamson did not submit a Travel Request Form for this flight and vehicle rental, which is required when traveling for City business. The OIG did not receive sufficient justification from the City or City Manager Williamson that these transactions related to City business.

OIG Interview of City Manager Williamson Regarding Homecoming Weekend Trips

City Manager Williamson told the OIG that he has been invited as a “forum speaker” at Benedict College for multiple years during October. When asked, City Manager Williamson was not aware of any advertisements or agendas that list him as a forum speaker. He said he also conducts "recruiting" during these trips. City Manager Williamson stated he has not recruited anyone to work for the City of Pahokee at these Benedict College presentations. He said he has steered some of the people he speaks with at Benedict College to other South Florida organizations.

City Manager Williamson is on the National Alumni Committee for Benedict College. The Benedict College National Alumni Association sends him a blanket email on a monthly basis with information about activities, including these October homecoming weekends. He said that typically he is invited to speak at Benedict College with a telephone call. However, when asked, City Manager Williamson could not name anyone from Benedict College who has telephoned him to invite him to an event. He described his attendance as a standing, open invitation.

City Manager Williamson stated the “forum presentations” he makes at Benedict College are made to its students, both formally and informally. He characterized many of the presentations as informal and consisting of socializing with students. The formal presentations consist of City Manager Williamson participating in a two day career day program. He related that he is categorized to his career field and sent to a classroom or auditorium where those interested in his career field are encouraged to attend. He told the OIG that there are probably another seven or eight public service officials from around the nation that he annually co-presents with during these sessions. When asked, City Manager Williamson could not name any of these other seven or eight co-presenters that he has presented alongside in any year.

He considers these trips "professional development" and an opportunity to bring talent back to local government. City Manager Williamson stated that he understands that the OIG may not consider these trips to be professional development related to his employment.

City Manager Williamson acknowledged that he used the City's credit card to fly to Atlanta and rent a car on his 2015 Benedict College trip, but used his personal credit card for the return flight to West Palm Beach that year. He could not explain why he used both personal and professional funding for that trip.

OIG Analysis of Other City Credit Card Car Rentals by City Manager Williamson

City Manager Williamson rented other vehicles for travel in the Atlanta, Georgia area with no official City business purpose justification:

- On Thursday, July 2, 2015, City Manager Williamson rented a vehicle using his City credit card in Atlanta, Georgia at 5:48 PM for \$60.04. The vehicle was returned on Friday July 3, 2015.

- From Thursday, October 8, 2015 through Friday, October 9, 2015, City Manager Williamson used his City credit card to rent a vehicle in Atlanta, Georgia for a cost of \$50.88.
- From Thursday, October 15, 2015 through Sunday, October 18, 2015, City Manager Williamson used his City credit card to rent a vehicle in Atlanta, Georgia for a cost of \$169.95.
- From Friday, December 21, 2018 through Sunday, December 23, 2018, City Manager Williamson rented a vehicle in Atlanta, Georgia using his City credit card for \$274.66.

According to records provided to the OIG, on January 30, 2019, City of Pahokee Finance Director Francis questioned City Manager Williamson via email about the December 21, 2018 transaction for \$274.66:

Finance Director Francis, 1/30/2019 at 9:34 am:

“Mr. Williamson, There is a charge on your credit card in the amount of \$274.66 for a rental car, do you know what it is for?”

City Manager Williamson, 1/30/2019 at 9:42 am:

“Yes its mine”.

Finance Director Francis:

“Ok what is it for?”

There was no further email response on this subject from either City Manager Williamson or Finance Director Francis; however, documents provided by the City to the OIG reflect that City Manager Williamson notified Finance Director Francis that he used the wrong card when he made the transaction and that he would write a check to the City for reimbursement. On May 6, 2019, the OIG released a report which supported allegations that City Manager Williamson inappropriately awarded time-off and bonuses to City employees. This report received attention from multiple media outlets on May 7, 2019. On May 8, 2019, City Manager Williamson made the \$274.66 reimbursement to the City for the December, 2018 rental car. This reimbursement was made one day after the OIG report, 136 days after the charge, and 98 days after Finance Director Francis and City Manager Williamson’s email exchange requesting justification for the charge.

City Manager Williamson stated during an interview with our office that he reimbursed the City for the \$274.66 December 21-23, 2018 Avis charge in Atlanta, Georgia because he mistakenly used the wrong card. He said he should have reimbursed “a little bit earlier.” City Manager Williamson stated that the May 8, 2019 reimbursement had no correlation

to the timing of a May 6, 2019 OIG report issued about inappropriate holidays and bonuses in Pahokee. He said that the report issuance may have given the City staff attention to these types of issues, and probably spurred a conversation which caused the topic of that reimbursement to come back up.

OIG Interview with Finance Director Francis relating to City Credit Card Use for Car Rentals

Finance Director Francis stated that City Manager Williamson's December 23, 2018 \$274.66 Avis car rental transaction for rental dates beginning December 21, 2018 through December 23, 2018 was reimbursed by City Manager Williamson. City Manager Williamson told Finance Director Francis that he pulled the wrong card when he was making the reservation.

OIG Interview with City Manager Williamson Regarding City Credit Card Use for Car Rentals

City Manager Williamson was interviewed on two occasions; on October 15, 2019 and on May 13, 2020. He stated that the City's credit card policy is based on best practice recommendations the OIG provided the City. He added that credit card holders do not receive formal training on how to use the credit cards or sign an acceptable use statement, but they are told about proper use. City Manager Williamson told the OIG that City employees should not use a City credit card for personal expenditures.



City Manager Williamson stated that he approves his own travel; however, he submits back-up documentation to Accounts Payable Clerk Manzano for credit card reconciliations. City Manager Williamson approves travel expenses for every other City employee. City Manager Williamson stated that "ninety-nine percent of the expenses on my assigned City credit card are for work-related travels." City Manager Williamson stated he could not always remember the City business purpose justifying his rental of some cars three or four years ago.

City Manager Williamson was directed to a City expense for an Atlanta, Georgia Avis car rental for \$60.00 on July 2-3, 2015¹⁰ with no Travel Request Form. City Manager Williamson had no recollection of the City business purpose for that particular rental expense.

¹⁰ July 3, 2015 was a City holiday.

Interview of City of Pahokee Accounts Payable Clerk Glenny Manzano Regarding City Credit Cards

Accounts Payable Clerk Manzano told the OIG that City credit card users can use credit cards for City expenses and City related travel. Finance Director Francis keeps the credit cards and if the City Clerk or any of the City Commissioners need to use a credit card, they obtain the credit card from her. Car rental charges on City credit cards should be for business trips. Accounts Payable Clerk Manzano stated that her process is to obtain an explanation as to why a car was rented and obtain the car rental receipt.

Interview of City of Pahokee Mayor Keith W. Babb Jr. Regarding City Credit Cards

Mayor Babb told the OIG that the City has a standard written policy for City credit cards. Mayor Babb stated that City credit cards should be used for City business expenses only; no personal expenses are to be charged to a City credit card. When a City credit card user travels, they should use the City credit card for hotel charges and airport parking - credit card users get a per diem check for meals. Items such as gratuities and alcohol should not be charged to the City credit card. Mayor Babb stated that if there are any discrepancies in credit card expenses, Finance Director Francis calls the card user for an explanation.

Mayor Babb told the OIG that every employee of the City should follow the same procedures, including City Manager Williamson. An employee should reimburse the City for personal use of a City credit card. If an employee accidentally uses a City credit card for personal use, the credit card user must still reimburse the City for that purchase.

OIG Analysis of City Manager Williamson's City Credit Card Flight Expenses

The OIG reviewed records from Delta Airlines and found that from October of 2015 through March of 2019, City Manager Williamson used his assigned City credit card to book 16 flights for a total cost of \$11,606.20. Two of the sixteen (16) flights charged on a City credit card for flights on Delta were to Atlanta, Georgia. None of these 16 flights were accompanied by any documentation noting that the travel on the City's credit card was for approved, authorized City business:



- On October 14, 2015,¹¹ City Manager Williamson booked a one way ticket using his City credit card for \$123.10 from Palm Beach International Airport to Atlanta, Georgia to attend Homecoming at Benedict College.

¹¹ This flight is related to City Manager Williamson's use of the City credit card to rent a vehicle in Atlanta, Georgia from October 15, 2015 to October 18, 2015, for \$169.95.

- From Wednesday, November 21, 2018 through Sunday, November 25, 2018, during Thanksgiving week, City Manager Williamson booked a **first class** round trip ticket for \$963.90 from Palm Beach International Airport to Atlanta, Georgia using his City credit card.

On November 13, 2019, the OIG received documents from the City relating to City Manager Williamson’s use of the City credit card for airline travel on Delta. The City provided the OIG with an undated document referencing the first class flight to Atlanta for \$963.90 with the handwritten notation, “Repay/Wrong Card Used.” The records showed that on November 12, 2019 --- 356 days after City Manager Williamson’s first class flight, a month after our interview of City Manager Williamson about his travel, and one day prior to the City’s delivery of documents to our office --- City Manager Williamson wrote a personal check to the City of Pahokee reimbursing the \$963.90 expense on the City’s credit card.



Wed, 21NOV	DEPART	ARRIVE
DELTA 1134 First Class (A)	WEST PALM BEACH, FL 7:45am	ATLANTA 9:27am
Sun, 25NOV	DEPART	ARRIVE
DELTA 1617 First Class (A)	ATLANTA 11:28am	WEST PALM BEACH, FL 1:13pm

OIG Interview with City Manager Williamson Regarding City Credit Cards Used for Flights

City Manager Williamson told the OIG during our interview on October 15, 2019 that he could not recall the purpose of the November 21, 2018 through November 25, 2018 trip. He stated that it could have been for the annual National League of Cities conference.¹² After our interview with City Manager Williamson, he reimbursed the City for the first class travel to Atlanta, Georgia in November of 2018.

OIG Interview with Finance Director Francis Regarding City Credit Cards Used for Travel

Finance Director Francis stated that City credit card users are not to use the card for personal expenditures. She added that per City credit card policy, employees are expected to refund the City if a City credit card is used for an unauthorized purchase.

¹² The 2018 National League of Cities conference was held in Los Angeles, California from November 7, 2018 through November 10, 2018. OIG examination of City Manager Williamson’s assigned City credit card records show that City Manager Williamson booked a round trip flight to Los Angeles on November 6, 2018, returning on November 10, 2018.

Finance Director Francis does not recall many occasions when a credit card user had to reimburse the City for an expense. She recalled one occasion when an employee reimbursed the City after using the City credit card by mistake.

Finance Director Francis told the OIG that City Manager Williamson does not fill out travel request forms and that he arranges his own travel. Finance Director Francis reviews all travel forms, except for City Manager Williamson's. Finance Director Francis stated she does not know where the City Manager travels.

City Manager Williamson brings back the receipts for his travel to Accounts Payable Clerk Manzano, but Finance Director Francis said that when there is not a Travel Request form, she is unable to determine the purpose of Mr. Williamson's travel based solely on his submitted receipts, because she cannot tell if the expenses match an official City business purpose.

Finance Director Francis reviewed City Manager Williamson's November 17, 2018 \$963.90 transaction on the City's credit card for Delta airfare for Wednesday November 21, 2018 through Sunday, November 25, 2018. Finance Director Francis did not recall this transaction or any reimbursement for it.

OIG Analysis of City Manager Williamson's City Credit Card Hotel Expenses

City Manager Williamson and Mayor Babb both attended the International Council of Shopping Centers conference in Las Vegas, Nevada from May 19 through May 22, 2019, with early registration beginning as early as Saturday, May 18, 2019. Mayor Babb and City Manager Williamson did not travel together, nor did they stay in the same hotel. City Manager Williamson flew from Palm Beach International Airport to Las Vegas, Nevada on May 16, 2019 and returned on May 22, 2019. City Manager Williamson's airfare cost the City \$1,595.00, which included an extra fee for "main cabin preferred seat."

Mayor Babb stayed at the Westgate Las Vegas Hotel (where the conference was held) for a total of \$630.40 (\$157.60 per night). City Manager Williamson, however, was charged for five nights for his stay at the Elara Hilton Grand Vacations hotel.

An OIG analysis of City Manager Williamson hotel receipts for this stay show that he used his City credit card for three nights for a total of \$1,382.96, and his personal credit card for two nights a total of \$702.96. **However, City Manager Williamson did not use the City credit card for the three nights that corresponded with conference attendance. Instead, he used the City credit card for the two nights prior to conference registration. Those nights cost significantly more than the conference nights:**

Hotel Stay Date	Conference Day	Price	Amount Paid by City of Pahokee	Amount Paid by City Manager Williamson
May 16, 2019 (Thursday)	No	\$0.00 ¹³	-	-
May 17, 2019 (Friday)	No	\$515.20	Yes	-
May 18, 2019 (Saturday)	No	\$515.20	Yes	-
May 19, 2019 (Sunday)	Yes	\$351.48	-	Yes
May 20, 2019 (Monday)	Yes	\$351.48	-	Yes
May 21, 2019 (Tuesday)	Yes	\$352.56	Yes	-
Total			\$1,382.96	\$702.96

The price difference between City Manager Williamson's two personal nights, which were charged to the City credit card at \$515.20 per night, and the two conference nights which he paid for with his personal card at 351.48, was \$327.44. This price difference of \$327.44 is an Identified Cost, and should be repaid to the City.

OIG Interview with City Manager Williamson Regarding Las Vegas Hotel Expenses

City Manager Williamson told the OIG that he made his own travel arrangements to the International Council of Shopping Centers conference in Las Vegas, Nevada. He stated that he took two days of personal time for his May, 2019 Las Vegas trip, but that he paid the two days of lodging expenses prior to the start of the conference with his personal credit card.



City Manager Williamson stated that by the time he booked his lodging the conference hotel was fully booked, and that only Mayor Babb stayed at the conference hotel. City Manager Williamson added that the Elara was significantly more expensive than the conference hotel because it was "a different level of hotel." City Manager Williamson stated that the rate he paid at the Elara was a typical rate that he pays at hotels when traveling, and is comparable to the rate he pays for Florida League of Cities hotels.

OIG Interview with Mayor Keith Babb Regarding Las Vegas Hotel Expenses

Mayor Babb stated that he and City Manager Williamson attended the May, 2019 International Council of Shopping Centers conference in Las Vegas in hopes of bringing new business to the City. Mayor Babb and City Manager Williamson did not travel together, nor did they stay in the same hotel. Mayor Babb stated that City Manager Williamson traveled a day or two before the start of the conference. Most of the hotels around the area were similar in price, and Mayor Babb is not sure why City Manager Williamson's hotel expenses were more than double his.

¹³ This night's stay was charged to the City credit card, but refunded by the hotel.

Conclusion

Because neither City Manager Williamson nor the City could provide information or documentation showing that certain rental car, flight, and hotel expenses on the City's credit card were for approved, authorized City business and because City Manager Williamson acknowledged that some expenses on the City Credit Card were personal in nature, we consider those expenses made in violation of the City's credit card and travel policies to be Identified Costs. City Manager Williamson's travel unrelated to the City characterized as Identified costs should be reimbursed to the City.

Date	Vendor	Location	Identified Cost	Already Reimbursed To City
Car Rentals				
July 2-July 3, 2015	Avis	Atlanta, GA	\$60.04	
October 8-9, 2015	Avis	Atlanta, GA	\$50.88	
October 15-18, 2015	Avis	Atlanta, GA	\$169.95	
October 20-23, 2016	Avis	Atlanta, GA	\$168.49	
November 23-27, 2016	Avis	West Palm Beach, FL	\$441.27	
October 12-15, 2017	Avis	Atlanta, GA	\$287.17	
October 17-21, 2018	Avis	Atlanta, GA	\$226.39	
December 21-23, 2018	Avis	Atlanta, GA	\$274.66	(\$274.66)
Flights				
October 15-18, 2015	Delta	Atlanta, GA	\$123.10	
October 20-23, 2016	Delta	Atlanta, GA	\$784.20	
October 12-15, 2017	Delta	Atlanta, GA	\$657.60	
October 17-21, 2018	Delta	Atlanta, GA	\$796.60	
November 21-25, 2018	Delta	Atlanta, GA	\$963.90	(\$963.90)
Hotels				
October 12-15, 2017		Columbia, SC	\$599.94	
October 17-21, 2018		Columbia, SC	\$692.00	
May 16-17, 2019	Elara Hilton Grand Vacations	Las Vegas	\$327.44	
Total			\$5,385.07	

Additionally, we have referred this matter to the Palm Beach County State's Attorney's Office for a determination as to whether City Manager Williamson's use of the City Credit Card for travel unrelated to City business constitutes a criminal act under section 112.061(10), Florida Statutes and/or section 812.014, Florida Statutes. We also found sufficient information to warrant referral of this matter to the State of Florida and Palm Beach County Commissions on Ethics for a determination of whether City Manager Williamson violated the State of Florida and/or Palm Beach County Codes of Ethics.

B. City Manager Williamson's Use of Credit Cards for Unallowed Expenses

Section 112.061, Florida Statutes, provides that in the event transportation other than the most economical class as approved by the agency head is provided by a common carrier on a flight check or credit card, the charges in excess of the most economical class shall be refunded by the traveler to the agency charged with the transportation provided in this manner. Additionally, the City's Credit Card policy provides that the card should be used with a tax-exempt form so that sales tax is not charged for City-related purchases and that "any sales tax charged on the credit card will be charged back to the employee." The Credit Card Policy also prohibits a City credit card being used to purchase alcohol.

OIG Analysis of City Manager Williamson's Use of the City Credit Card for Taxes and Upgrades

OIG examination of City credit card records showed that City Manager Williamson used the City's credit card to pay for a room at the Residence Inn Marriot in Tallahassee, Florida from March 6, 2017 through March 9, 2017, for a total cost of \$922.13. This cost included county tax and sales tax totaling \$101.13. The City did not provide the OIG with any information showing that City Manager repaid the City for these tax expenses.

Similarly, in August of 2018, City Commissioners and City Manager Williamson attended a conference at the Hilton Diplomat in Hollywood, Florida. City Manager Williamson's expenses for the hotel were higher than those of the City Commissioners. The price per night for the Commissioners was \$189.00. City Manager Williamson's fee for the four nights was \$960.72 (\$240.18 per night). City Manager Williamson's expenses included room upgrades totaling \$234.00 and sales tax totaling \$99.72.

OIG Interview with City Manager Williamson Regarding Taxes and Upgrades

City Manager Williamson told the OIG that sometimes taxes are left on a City bill when they should not be. He said sometimes the City Finance Department is able to get a refund for that charge, but that it is possible that on a few occasions it slipped through the cracks of the Finance Department.

City Manager Williamson was referred to an August 8, 2018 \$234.00 Hilton Diplomat charge for room upgrades on his City credit card. He said he was originally booked into a room there for the Florida League of Cities conference, but the room had bedbugs and he requested a move to a different room. City Manager Williamson did not know why this room transfer caused there to be a room upgrade, and did not remember if he reviewed this bill before checking out of the hotel.

OIG Analysis of City Manager Williamson's Use of the City Credit Card for Alcoholic Beverage Purchase

On Saturday, September 9, 2018, City Manager Williamson used a City credit card to pay \$69.55 at Rafiki Tiki Bar & Grill in Riviera Beach, Florida. The receipt for this transaction documented that the purchase included a total of \$21.00 in unallowed expenditures for alcoholic beverages.



Date	Vendor	Location	Identified Cost
March 10, 2017	County and Sales Taxes to Residence Inn	Tallahassee, FL	\$101.13
August 18, 2018	Upgrades Hilton Diplomat	Hollywood, FL	\$234.00
August 18, 2018	Sales Tax to Hilton Diplomat	Hollywood, FL	\$99.72
September 29, 2018	Rafiki Tiki Bar (Alcohol)	Riviera Beach	\$21.00
Total			\$455.85

Florida Statutes and the City Travel Policy provides that City funds should be used to pay for travel that is the most economical as determined by the City, prohibits the use of the City credit card for alcohol, and provides that the employee must reimburse the City for sales taxes. Thus, we consider these unallowable expenses to be identified costs that can be recouped by the City.

OIG Interview with City Manager Williamson Regarding Alcoholic Beverage Purchase

City Manager Williamson was shown a September 9, 2018 City card charge for \$69.55 at Rafiki Tiki Bar in Riviera Beach which included \$21.00 in charges for alcoholic beverages. City Manager Williamson stated that he tries to be careful when he has an alcoholic beverage at a work meeting to have the server separate that charge so that the City does not pay for it.

C. City Manager Travel Expenses Without Travel Request Forms or Without Using the Economy or Coach Rate

The City's Travel Policy requires employees utilizing City funds for travel to complete a Travel Request form for each trip, including local, in-state, and out of state trips. All necessary back up documentation such as registration forms, training brochures, conference schedule, or other documentation must be attached to the Travel Request form. Additionally, the Travel Policy provides that travel by air is authorized at the

economy or coach rate and lodging should be at the most reasonable cost and booked through each hotel.

The OIG obtained records showing that the City Manager Williamson used City funds on twenty-one (21) occasions to rent vehicles from Avis between June 16, 2015 and February 8, 2019, and sixteen (16) flights on Delta and one on Southwest Airlines for two other individuals from October of 2015 through March of 2019. City Manager Williamson acknowledged that one of the airline purchases on Delta was personal in nature. The remaining airline purchases were not supported by a Travel Request Form or necessary back up documentation.¹⁴

Additionally, City Manager Williamson flew from Palm Beach International Airport to Las Vegas, Nevada on May 16, 2019 and returned on May 22, 2019, to attend the International Council of Shopping Centers conference with City Mayor Babb. City Mayor Babb and City Manager Williamson did not travel together, as City Manager Williamson traveled to Las Vegas two days before conference registration began. City Manager Williamson's airfare cost the City \$1,595.00, which included an extra fee for "main cabin preferred seat." City Manager Williamson's travel to Las Vegas does not appear to have been at the economy or coach rate.¹⁵

There were five (5) hotel charges on City Manager Williamson's City credit card which were not supported by Travel Request forms.

During an interview with our office, we directed City Manager Williamson to a City expense for a West Palm Beach Avis car rental for \$412.65 from June 16-20, 2015 with no accompanying Travel Request Form. The car was driven 655 miles. City Manager Williamson's opinion is that there was no City Manager car at that time, and he was using a City provided vehicle that was almost 20 years old. He stated that his City vehicle "may have" been out of service at that time.

City Manager Williamson was directed to a \$58.50 August 3-4, 2015, Avis charge in Tallahassee, Florida on his City credit card. City Manager Williamson was also directed to Tallahassee Avis rentals from November 1-2, 2015 for \$83.00; two Avis charges for January 10-14, 2016 for \$628.03 and \$93.04; a February 1-4, 2016 Avis charge for \$139.00; an August 4-5, 2016 Avis charge for \$221.00; and a January 30-31, 2018 Avis charge for \$64.42. None of these trips had a Travel Request Form. City Manager Williamson said that he can state with 100% certainty that the expenses for his

¹⁴ This report cites sixteen (16) flights without an accompanying Travel Request Form. The table below lists fifteen (15) of those flights because City Manager Williamson acknowledged that one of the flights was personal in nature; thus, a Travel Request Form was not needed.

¹⁵ We were unable to determine the difference in cost between the coach rate at the preferred seat rate for the flight for the purposes of accessing identified costs.

Tallahassee trips were for legislative lobbying for the City of Pahokee. City Manager Williamson was not aware of any Travel Request Forms submitted for any of those trips.

City Manager Williamson was directed to Avis records which showed that the four day \$628.03 January, 2016 charge in Tallahassee was for a Cadillac XTS. City Manager Williamson assumed that he rented a Cadillac because that was the only vehicle available.

City Manager Williamson was directed to rental car records which showed that the \$221.00 August, 2016 Tallahassee charge was for a one day rental of a Lincoln MKZ. City Manager Williamson told the OIG that he could not say whether he compared prices for rental cars when he rented this car and did not know if paying that price for a one day car rental was the most efficient and economical means of travel in Tallahassee. He added that he is “not in the Avis business.”

City Manager Williamson was directed to his personal credit card records, which show that for the August, 2016 trip he paid \$1,112.20 for his air travel to Tallahassee with his personal credit card, yet rented a car with his City credit card. City Manager Williamson stated he “doesn’t like doing that” and paying for the air travel with his personal card could have been a mistake on his part. City Manager Williamson did not believe he got reimbursed for that personal credit card charge.

City Manager Williamson’s travel using City funds in violation of the City’s Travel Policy requiring appropriate support resulted in Questioned Costs as follows:

Questioned Cost Flights			
Transaction Date	Vendor	Airport Origination – Destination	Questioned Cost
October 14, 2015	Delta	PBI – ATL	\$0.00 ¹⁶
October 30, 2015	Delta	PBI – TLH	\$539.20
January 8, 2016	Delta	PBI – TLH	\$599.20
January 29, 2016	Delta	PBI – TLH	\$731.20
October 16, 2016	Delta	PBI – CAE	\$0.00 ¹⁷
January 23, 2017	Southwest Airlines	FLL – DAL	\$431.88 ¹⁸
March 3, 2017	Delta	PBI – DCA	\$671.10
October 3, 2017	Delta	PBI – CAE	\$0.00 ¹⁹

¹⁶ The cost of \$123.10 for a one-way airline ticket on Delta was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

¹⁷ The cost of \$784.20 to Delta was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

¹⁸ City Manager Williamson used his City credit card to pay for Southwest Airlines travel by two other City employees, one of which had no Travel Request Form.

¹⁹ The cost of \$657.60 to Delta was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

January 29, 2018	Delta	PBI – TLH	\$558.00
March 2, 2018	Delta	PBI – DCA	\$515.00
October 1, 2018	Delta	PBI – CAE	\$0.00 ²⁰
October 23, 2018	Delta	PBI – LAX	\$698.10
January 31, 2019	Delta	PBI – TLH	\$1,549.00
February 18, 2019	Delta	PBI – DCA	\$750.00
March 12, 2019	Delta	DCA – PBI	\$75.00
March 30, 2019	Delta	PBI – LAS	\$1,595.00
Total			\$8,712.68

Questioned Cost Car Rentals			
Dates	Vendor	Car Rental Location ²¹	Questioned Cost
June 16 – June 20, 2015	Avis	West Palm Beach, FL	\$412.65
July 2 – July 3, 2015	Avis	Atlanta, GA	\$0.00 ²²
August 3 – August 4, 2015	Avis	Tallahassee, FL	\$58.50
August 11 – August 15, 2015	Avis	West Palm Beach, FL	\$146.28
October 8 – October 9, 2015	Avis	Atlanta, GA	\$0.00 ²³
October 15 – October 18, 2015	Avis	Atlanta, GA	\$0.00 ²⁴
November 1 – November 2, 2015	Avis	Tallahassee, FL	\$83.34
January 10 – January 14, 2016	Avis	Tallahassee, FL	\$628.03
January 12 – January 14, 2016	Avis	Tallahassee, FL	\$93.04
February 1 – February 4, 2016	Avis	Tallahassee, FL	\$139.57
August 4 – August 5, 2016	Avis	Tallahassee, FL	\$221.49
October 20 – October 23, 2016	Avis	Columbia, SC	\$0.00 ²⁵
October 12 – October 15, 2017	Avis	Columbia, SC	\$0.00 ²⁶
January 30 – January 31, 2018	Avis	Tallahassee, FL	\$64.42

²⁰ The cost of \$796.60 to Delta was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

²¹ There were three occasions when City Manager Williamson rented cars for local use when his City-assigned vehicle was being repaired. Those rentals were not considered in the determination of inappropriate activity, nor in the determination of questioned costs.

²² The cost of \$60.04 for car rental was considered an Identified Cost as a personal cost that should be reimbursed to the City.

²³ The cost of \$50.88 for car rental was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

²⁴ The cost of \$169.95 for car rental was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

²⁵ The cost of \$168.49 for car rental was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

²⁶ The cost of \$287.17 for car rental was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

October 17 – October 21, 2018	Avis	Columbia, SC	\$0.00 ²⁷
February 5 – February 5, 2019	Avis	Tallahassee, FL	\$124.22
Total	\$1,971.54		

Hotels			
Dates	Vendor	Location	Questioned Cost
June 28, 2016	Hilton Resort		\$728.00
June 28, 2016	Hilton Resort		\$728.00
June 28, 2016	Hilton Resort ²⁸		\$728.00
March 10, 2017	Residence Inn		\$821.00
August 18, 2018	Hilton Diplomat Resort		\$627.00 ²⁹
Total	\$3,632.00		

D. City Manager Williamson Used the City Credit Card Without Documentation

The City's Credit Card policy states that credit card users must submit receipts and a tally sheet within two (2) days after use. In the event of a lost or missing receipt, the user must complete a written affidavit explaining the absence of the documentation and confirming that the expenses were legitimately incurred in the conduct of municipal business.

City Manager Williamson's City credit card purchases that lacked required receipts included:

Date	Vendor	Questioned Cost
July 16, 2015	Red Lobster	\$55.41
February 15, 2016	Burlington	\$31.79
February 15, 2016	Walmart	\$14.69
February 5, 2017	T-Mobile	\$155.00
March 24, 2017	T-Mobile	\$222.85
March 25, 2017	Ubreakifix	\$160.69
March 4, 2018	T-Mobile	\$232.30
March 4, 2018	T-Mobile	\$131.57
Total	\$1,004.30	

²⁷ The cost of \$226.39 for car rental was considered an Identified Cost, as a personal cost that should be reimbursed to the City.

²⁸ City Manager Williamson's City credit card had three separate \$728.00 charges on June 28, 2016.

²⁹ City Manager Williamson's charges at the Hilton Diplomat Resort also included taxes and upgrades which were considered Identified Costs.

OIG Interview with City Manager Williamson Regarding Use of the City Credit Card Without Documentation

City Manager Williamson was referred to eight expenses that did not have receipts per the City Credit Card Policy. He stated that City staff attempts to get these receipts, but there may be a few occasions when they were not obtained.

E. City Manager Williamson Use of the City Credit Card for a Sirius XM Subscription in His Assigned City-Owned Vehicle

Beginning on April 6, 2015, City Manager Williamson's Employment Agreement stated that the City would supply City Manager Williamson with a "suitable automobile." The City's Purchasing Policy provides that the City Commission delegated to City Manager Williamson the "authority to approve additional credit card use for special events, activities, programs, and day to day operations pertaining to City business." City Manager Williamson used the City's credit card to pay for a Sirius XM



subscription in the vehicle the City provided to him. OIG examination of City Manager Williamson's assigned City credit card records show that City Manager Williamson used his City credit card to purchase Sirius XM radio subscriptions costing \$114.20 in 2016, \$247.53 in 2017, and \$258.83 in 2018, for a total cost of \$620.56.

OIG Interview of City Manager Williamson Regarding City Manager Williamson's Sirius XM Purchases

City Manager Williamson told the OIG that he approved Sirius XM transactions on his City credit card for the business reason of use on City fleet busses, and for use on an indoor/outdoor speaker at the marina pool, conference room, break room, and campground. City Manager Williamson said his City vehicle is the master holder for the subscription. He added that City Public Works Director Alvin Johnson could confirm that the marina has Sirius radio playing on a daily basis.

OIG Interview of Public Works Director Alvin Johnson Regarding City Manager Williamson's Sirius XM Purchases

Mr. Johnson told the OIG that there is a radio system installed at the Marina, and that other than Mr. Johnson and his clerk, no other employee can operate the audio system. Mr. Johnson has never heard Sirius XM Radio played at the Marina. Mr. Johnson normally turns the system to a free commercial radio station. He has to be at the Marina in order to operate the radio.

OIG Interview of Finance Director Francis Regarding City Manager Williamson's Sirius XM Purchases

The OIG showed Finance Director Francis a copy of City Manager Williamson's Sirius XM Radio City credit card transactions for 2016, 2017, and 2018 for a total cost of \$620.56. Finance Director Francis told the OIG that these transactions were for Sirius XM radio service for City Manager Williamson's assigned City vehicle.

Although City Manager Williamson stated that the Sirius XM subscription was for multiple City vehicles and the City Marina, only City Manager Williamson's vehicle benefitted from it. Neither City Manager Williamson nor Finance Director Francis could provide a rationale explaining how this expense related to the actual operation of City business. Thus, we consider the XM radio service expense to be a Questioned Cost totaling **\$620.56**.

Conclusion

City Manager Williamson improperly used his City-assigned credit card on multiple occasions. As such, we find that **allegation 1 is supported**.

Other Issue

The OIG also examined City Manager Williamson's Absence Requests for the investigative time period. Those records show that on 48 occasions City Manager Williamson submitted an Absence Request form. However, his leave balances were not reduced for any of these absences. Under his current contract, with no vacation or sick leave ever used, City Manager Williamson has accrued approximately five (5) months of income if he separates from the City with or without cause. It is imperative that the City maintain correct records relating to the City Manager's sick and vacation leave use and accrual in order to ensure that contractual and other legal obligations are met and so that the City's records accurately reflect its accrued liability and financial condition.

OIG Interview of City Manager Williamson Regarding Leave Accrual

City Manager Williamson told the OIG that when he takes any vacation time it should always be deducted from his accrued leave balance. If his current accrued balance is higher than if he had never had leave time deducted, then that is a human resources or record-keeping error that should be rectified. When he takes leave time he fills out the form and turns it in to human resources. City Manager Williamson stated he never looks at his accrued leave balance on his paystub. He added that he has never told the Human Resources Department that his leave submissions should not be deducted.

IDENTIFIED AND QUESTIONED COSTS

Identified Costs: \$5,840.92

Questioned Costs: \$15,941.08

ACKNOWLEDGEMENT

The Inspector General's Investigations Division would like to thank the City of Pahokee staff and City Commission for their assistance during this investigation.

RECOMMENDED CORRECTIVE ACTIONS

The OIG recommends that:

1. The City follow its policy requiring that credit card invoices be presented to the City Commission each month as an Information Item during the regular agenda.
2. The City Commission require the City Manager to submit Travel Request forms for approval by the Mayor or a City Commissioner.
3. The City Commission consider seeking reimbursement totaling \$5,840.92 from the City Manager for charges on the City credit card for sales tax, hotel upgrades, alcohol, and rental car and airline tickets that were not for City business.
4. The City ensure all employees with assigned City credit cards are trained on all aspects of the Credit Card and Travel policies and confirm, in writing, an acknowledgement of such information.
5. The City require the City Manager to submit his absence requests to the City Commission or Mayor for review and approval and to ensure that the City Manager's leave balance is modified to reflect used leave.
6. The City maintain accurate records regarding the City Manager's vacation and sick leave to ensure that legal and contractual requirements are met and the City's financial records accurately reflect the City's obligations.

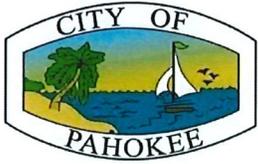
RESPONSE FROM CITY MANAGER WILLIAMSON

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, City Manager Williamson was provided the opportunity to submit a written response to the findings as stated in this Investigative Report within ten (10) calendar days. His written response is attached to this report as Attachment A.

RESPONSE FROM THE CITY OF PAHOKEE

Pursuant to Article XII, Section 2-427 of the Palm Beach County Code, the City of Pahokee was provided the opportunity to submit a written response to the findings as stated in this Investigative Report within ten (10) calendar days. Their written response is attached to this report as Attachment B.

**ATTACHMENT A
RESPONSE FROM CITY MANAGER WILLIAMSON**



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City of Pahokee

June 19th, 2020,

Stuart Robinson
Director of Investigations
Office of The Inspector General's Office
Of Palm Beach County
100 Australian Avenue.
West Palm Beach, Fl, 33406

COMMISSIONERS

Keith W. Babb Jr.
MAYOR

Clara "Tasha" Murvin
VICE MAYOR

Regina Bohlen
COMMISSIONER

Benny L. Everett, III
COMMISSIONER

Felisia Hill
COMMISSIONER

Re:2019-0005

Dear Mr. Robinson,

In review of the possible reimbursements, questionable cost and corrective policy practices; the following response provides appropriate explanations and details for sufficiency, corrections, and improved operations.

Attachments or excerpts of current policies can be viewed at the end of response and are alphabetically titled A, B, and C respectively.

ADMINISTRATION

Chandler Williamson
CITY MANAGER

VACANT
CITY CLERK

Burnadette Norris-Weeks
CITY ATTORNEY

City of Pahokee is committed to transparency and accountability. We value the opinions and recommendations by our governmental partners in the industry of local government.

Thank you,

Chandler F. Williamson, MPA, DPA(20)
City Manager

2019-0005 Cost Review and Reimbursement Review of Credit Card

In review of the possible reimbursements of \$5,840.92, questionable cost and corrective policy practices; The following details appropriate explanations and details for sufficiency, correction, or other actions. Attachments or excerpts of current policies can be viewed at the end of response and are alphabetically titled A, B, and C respectively.

July 2 -3, 2015, (60.00) Mr. Williamson had just arrived in the City of Pahokee less than 60 days prior. Pursuant to 2015 contract moving expenses from current location to Palm Beach County was approved. On this date Mr. Williamson traveled back to the Atlanta, GA area to retrieve items from storage location for shipping. City Manager was provided upwards to \$1200 to utilize by City for moving expenses in 2015.

Mr. Williamson has a personal card and city business card saved to the online accounts for car and flight reservations. Mr. Williamson has completed significant frequent travel for the city over the years and personal travel. Without intent or for personal gains there were a few examples he simply wasn't aware the wrong card was selected when confirming online travel or reservations. Mr. Williamson is diligently taking the precautions to ensure those oversights are mitigated and are prevented in the future.

Oct 8-9th (50.00). Mr. Williamson unintentionally selected the wrong card on file for this 1-day rental. Agreed for reimbursable for \$50.00

November 23-27, 2016- Mr. Williamson unintentionally used the wrong card on the account. Rental was reimbursed by Mr. Williamson for \$441.06. Mr. Williamson was not clear why leave statement appeared to have the words "key largo". After reviewing the actual documents Mr. Williamson is confident it was not intended to say key largo, even though Mr. Williamson has hosted and visited investment groups for the City from this area in years past.

Oct. 15.-18, 2015, Oct 20-23, 2016. Oct 12-15, 2017 , Oct. 17-21, 2018, Mr. Williamson as part of his contractual agreement is afforded the right to have his professional organizations and memberships, committees, and other professional development paid for by the City of Pahokee. This is indicated in the attached areas of the contracts from 2015 through the current contract. Mr. Williamson for many years has served on committees, join professional organizations and participated in forum or public speaking in a professional capacity. However, Mr. Williamson over the last 4 years has deterred allowing the city to pay for his professional memberships in organizations such as ASPA, ICMA, NPA and others annually to continue participating in public speaking forums to promote the City of Pahokee's brand and further the education opportunities for African American males entering and matriculating at the college level . Annually during the fall season Mr. Williamson participates in career day at Benedict College and speaks in open forums with Seniors with aspirations of entering the field of Public Service.

In addition, to this commitment; annually for over 16 years Mr. Williamson has supported graduating high school seniors. The last 4 years in Pahokee Mr. Williamson created and has awarded a \$1200 scholarship to a graduating Senior. These funds are provided by Mr. Williamson's personal finances. Currently, Mr. Williamson is supporting students at University of Central Florida, Valdosta State University, Bethune Cookman-College, and Univ. of West Florida. Mr. Williamson viewed these trips to the Benedict College as a part of his professional development as well as an opportunity to promote the City of Pahokee's brand and lure a few of the Floridian students back to South Florida area to work in

public service. If a student from Pahokee High selects a HBCU, Mr. Williamson makes a request the college or university match his scholarship at 50% or \$600.00 for room & board, or tuition cost.

December 21-23rd, 2018, Mr. Williamson unintentionally selected the wrong card saved on the account for Avis. Mr. Williamson corrected this mistake by reimbursing the City appropriately.

Flights

Oct 15-18, 2016, Oct. 12-15, 2017, Oct. 17-21, 2018- These flights coincide with participating in College Career Day and forum speaking for graduating Seniors at Benedict College

November 21st-25th Mr. Williamson accidently used the wrong saved credit card on the account verses his personal card saved on the same account. Flight was reimbursed by Mr. Williamson once identified and no intent for personal gain is evident.

Travel Form and Documentation

Mr. Williamson arrived in the City of Pahokee in late Spring of 2015. When hired Mr. Williamson was provided the Code of Ordinances. No on-boarding occurred with Mr. Williamson. Mr. Williamson had a layover from previous Administration (finance manager) who resigned 45 days after his arrival. No travel policy was provided to Mr. Williamson, however, he came to discerned there was a form for staff. However, in his review of how the City Manager travels, it was not a practice for the City Manager to complete travel forms beforehand. Mr. Williamson in attempt to ensure the Chief Executive Officer is accountable, reports (submit) receipts for travel on each trip he has taken for the City of Pahokee. These receipts are provided to the finance department and then reconciled by the same finance department within 5-15 business days. The receipts in essence provides a clear lens of where the City Manager travels, cost for travel including, (hotel, meals, flight, etc.)

The Purchasing and Spending Policy for the City of Pahokee provides a clear definition for which the credit cards can be utilized for (**See Attachment A**). Mr. Williamson has rarely not submitted his travel receipts to the Finance Department.

The travel policy for the City of Pahokee does not clearly define if the **contractual employee (City Manager)** should complete a travel form understanding he is the final authority for **all staff and commissioners travel**. The travel form created before Mr. Williamsons tenure for the City of Pahokee has as the **final** signature for all staff approval to travel the City Manager's signature. (**See Attachment B**) Essentially if Mr. Williamson were to complete a travel form, he would essentially be approving travel for himself, which is conflicting understanding he has final approval at his discretion. Thus, the reason he selects to ensure all his travel receipts are submitted to account for his travel. There is no policy that uniquely prescribes the City Manager must obtain approval from the Commission for each singular conference, committee meeting, or other travels. Mr. Williamson's travel for the year in conjunction with all departments and including the Commission's is approved only once annually at the budget meeting in September. This approval is the umbrella to travel for the entire fiscal year. Mr. Williamson has agreed that for documentation purposes the following solution can be implemented to justify notification and dismissed conflicting authority.

Solution: For filing purposes before traveling complete travel form and submit for recording and copy to Mayor. Post-travel and on return to office, receipts will be attached to completed travel form to justify travel within 48 hours (2 business days) for reconciliation.

Vacation/Sick Policy

The City's Human resource manual provides the protocols for chartered officers/contractual (City Clerk or City Manager). Page 3 titled "Sick and Vacation Policy for City Manager and City Clerk" (**Attachment C**) provides that the Mayor shall approve vacation and sick of both officers. If exceeding one week, seven (7) days the Commission shall be notified. The City Clerk must obtain approval from the City Manager and Mayor to be absent from work, attend conferences, etc. The City Manager and City Clerk shall notify the Mayor by phone or email of vacations. The mayor at his leisure can notify the Commission if the City Manager is on vacation beyond one week. (**Attachment C**) From 2015 through June of 2020, the Mr. Williamson has never taken a full weeks' vacation seven (7) days.

Leave Accrual Review

The City utilizes ADP for automation of payroll and calculations of vacation and sick leave. The City manager has requested that the Payroll officer(Human Resources) review the ADP system carriers software system to ensure any abnormalities are corrected to ensure if and when a vacation or sick form is submitted that its properly notated by the HR Manager and submitted timely into the ADP System for calculations and sufficiency. Mr. Williamson also directed the HR Department to review the last 5 years of leave slips, sick slips, and other out of office forms to ensure there is a complete and accurate account of all hours that should be subtracted from his leave and sick. This item is currently being reviewed and completion date is **June 30, 2020**

Questionable Cost

In review of the multiple items of questionable cost, it was discovered the cost in travel was sufficient, but more legible documentation is required. For the years in review pertaining to repeated travel Mr. Williamson as the City Manager has been challenged and given the task to promote the City of Pahokee and develop external relationships that eventually increase the city's ability to function. As a city with little to no economic activity for nearly 4 decades, limited financial assets, limiting housing development, 15% unemployment rate, and 40+ year aging infrastructure, creating the external relationships has been a priority for Mr. Williamson's administration.

Since 2015 the travel for Palm Beach County Days, Legislative Lobbying to Tallahassee, Congressional Lobbying to Washington D.C., Florida League of Cities Committee Meetings and Conferences, and National League of Cities and Committees, as well as all local in committee meetings, forums, and collaborations have garnered over **\$12.5 million in grants, legislative funding, and other proceeds**. These financial success rates for the City of Pahokee was accomplished by Mr. Williamson in less than four (4) years. And has created economic synergy that has been unmatched by any other prior city manager or administration.

The following are the achievements in funding from 2015 to 2020 that has occurred due directly to Mr. Williamson unwavering efforts to move beyond the pale of his normal capacity for the City of Pahokee.

Capital Improvement Projects/Completed & On-Going 2015-2020

1. Pahokee Marina Wave Attenuation 2016-2017 \$1.2 Million **(DEO State Funds) Project Complete**
2. Glades Street Resurfacing East Main 2015-2016 \$1.2 Million **(FDOT State Funds) Project Complete**
3. Street Resurfacing 2016 \$210,000 **(FDOT State Funds) Project Complete**
4. Commissioners Park 2017 \$550,000 **(DEP, State Funds) Project Complete**
5. Glades Citizens Villa Street Restoration 2018 \$635,000 **(FDOT State Funds) Project Complete**
6. Demolition Old Water Plant 2018 \$ 560,000 **(Local Funds) Project Complete**
7. Exterior Improvements Old Pahokee High School 2018 \$110,000 **(Local/State Funds) Project Complete**
8. Parks and Recreation Building Improvements 2018 \$67,000 **(Local/State Funds) Project Complete**
9. Marina and Campground Upgrades 2018 \$1.2 Million **(DEO State Funds) Project Complete**
10. Marina & Campground Upgrades Phase 2019 \$990,000 **(DEO State Funds) Project Complete**
11. Renovations of City Football Field to Field Turf 2019 \$700,000 **(Local Funds) Project Complete**
12. Glades Resurfacing Phase III \$210, 000 **(FDOT State Funds) Project Complete**
13. Demolition of Old City Hall 2020 \$350,000 **(Local SWA Funds) Project Complete**
14. Reconstruction of Barfield Highway, July of 2020, \$4.5 Million **(FDOT State Funds) On-going final planning stages by Engineers.**
15. Glades Resurfacing Phase IV, Aug. of 2020, \$210,000 **(State Funds) Planning Stage by Engineers**
16. East Lake Village Stormwater Improvement September of 2020, \$735,000 **(State Funds)**
17. MLK Park Renovations and Improvements March 2020 \$235,000 **(Pending Governor Approval for 2020-2021 State Budget**

Section B.

March 10, 2017 County Tax, \$101.13. A tax at local hotel during stay for Palm Beach County Days. As reported often times, the establishment charges the tax inadvertently, and on return to office, the financial staff submits at a later date to have the tax removed once receipts are reconciled.

City Manager has no control if taxes are charged or if a tax-exempt waiver is denied by an establishment on arrival or departure. This issue has occurred on occasion for all staff and finance department does its very best to dispute and have the tax removed in a reasonable time.

August 18, 2018 Upgrade Cost. As indicated previously upon checking in and after one night stay a complaint was issued that the room had possible bed bugs. The Hilton Hotel for the Florida League of Cities Conference was at capacity. Mr. Williamson was provided the next available room at the hotel. Mr. Williamson was unaware this was considered an upgrade. Both rooms presented same amenities and style. There was no intent to create increase cost by Mr. Williamson and no evidence of a personal benefit.

August 18th, 2018, A tax at a in-state hotel is typically not added as a charge. When this oversight occurs, on return the receipt is submitted to finance department and most often the in-state tax is removed. There was no malice intent to charge taxes during the conference stay.

September 29th, 2018—Rafiki Tiki Restaurant, a charge of one (1) alcohol drink was mistakenly added to the bill during a meeting with a potential economic investor. Typically, Mr. Williamson always ensures this type of charge separated and paid personally. A simple oversight; Mr. Williamson paid back the \$20.00 to compensate the error.

Section C. City Manager Travel Without Form and Without Economy Travel Options

Conference registrations, availability of air travel at the most reasonable cost, seat selections, depends on timing of procurement and purchases. Often times, the Mr. Williamson books his flight at a later date thus limited seat availability is presented and Mr. Williamson selects the most available seat and cost. This at times maybe higher than expected, but without the intended act of personal benefit. While policy does refer to vague definitions of economy/economical choices, when those options are no longer available, Mr. Williamson selects the next best available travel options.

As it pertains to the ICSC conference in May of 2019, the dates appeared on the final invoice to be mixed and construed. Mr. Williamson had no control how those dates were printed, but made sure his two personal days were paid on arrival. The ICSC conference is the largest economic development conference for retail developers in America. Over 23,000 members were registered. The host hotel had only 700-800 room capacity. The conference offered over 25 to 30 different hotel options around the city but in close proximity to the convention center. Mr. Williamson, having never taken a weeks' vacation in 5 years took two personal days(Thursday and Friday). before the commencement of the conference. The conference officially began on Saturday through Tuesday. Mr. Williamson paid for the two days personally and paid on arrival contrary to it been reported paid in advance. Mr. Williamson also, paid for the difference in airfare for the business class section. Because Mr. Williamson traveled before the Mayor and stayed longer at a different hotel at the conference; by mere fact more days would equal a higher cost in hotel difference than the Mayor's cost. Mr. Williamson appropriately paid for his personal days and difference in air fare. There was no personal gain for Mr. Williamson during his personal days taken before commencement of conference.

All rental cars on business travel to Tallahassee, Mr. Williamson concludes is sufficient but has recognized that improved documentation should accompany the trips itinerary beforehand, even though signature authority conflicts with day to day oversight.

Mr. Williamson has acknowledged that a notification form should be completed to represent destination. While this was not evident in previous administrations as a practice; Mr. Williamson currently has reviewed the travel for the last 5 years and retroactively, is completing the forms. The forms are being attached to all of the receipts that were provided that justified Mr. Williamson's destinations. Mr. Williamson, in addition, concluded that cost in Section D required more explanation, but are justifiable for operations in the City of Pahokee.

Section D, Page 32 City Manager Use of Card Without Documentation that lacked sufficient documentation.

While documentation wasn't completely sufficient or a few discrepancies exist, there was no evidence of an intent in any of the charges listed that can be considered a personal benefit.

July 16, 2015—Red Lobster—This lunch occurred with Mayor Babb, Mayor Wilson, Mayor Kyles, and all three city managers after Meeting County Commissioner Melissa McKinlay to discuss securing more CDBG funds to the three distressed and low-income areas of Pahokee, South Bay, and Belle Glade. Mr. Williamson paid for his meal and Mayor Babb's lunch.

February 15th, 2016—Purchased items for staff. City Manager did not benefit personally.

February 16, 2016—Purchase to complete of items and décor at City Hall, City Manager did not benefit personally.

February 5, 2017—T-Mobile emergency administrative replacement of broken city phone.

March 24th, T-Mobile replacement of city phone for administration, no personal benefit.

March 25, 2017—Ubreakifx--City Manager replaced broken face plate for city phone

March 4, 2018--T-Mobile New City Phone purchased and replaced older model that was damaged

March 4th, 2018--Current monthly bill paid before carrier replaced older model damaged phone.

Section E. Siris Radio—The City Manager was without a sufficient vehicle to travel for over a year from beginning of tenure in 2015 until mid-year 2016. During these months the City Manager if travel was required had to rent reliable transportation to conduct city business. When the city approved the purchase of a vehicle, SiriusXM came as added feature for first 60 days and then remained with the city vehicle afterwards. Mr. Williamson also interpreted at the time that other vehicles (i.e. transportation buses, and outdoor music for marina) were added at a later date. Mr. Williamson has never focused on the SiriusXM radio account, and never considered it an issue due to the low cost of less than \$275.00 annually.

Mr. Williamson for information purposes (emergency news, emergency operations, etc.) has admitted this feature benefits him during times when he wants to know updates during hurricane season, latest breaking news, and local news updates, and other. Mr. Williamson also concludes its not an important feature he needs daily and can operate without the subscription. Mr. Williamson concludes there is no malice intent and he doesn't benefit personally.

Recommendations by OIG

1. The City follow its policy requiring that credit card invoices be presented to the City Commission each month as an Information Item during regular meeting.

Response: City agrees with recommendation. Currently, the City Commission receives the city's financial statements and credit card statements each month. Each month a hard cop is provided to the Mayor and City Commission. If the Commission request it become an agenda item, the City Manager adds it to the next available agenda. This has been a standard practice under Mr. Williamson's tenure.

2. The City Commission require the City Manager to submit Travel Request forms for approval by the Mayor or City Commissioner.

Response: Currently in the Council/Manager form in Pahokee the HR Manual provides a protocol for the City Manager to submit forms for vacation, sick or absenteeism. The current form used by City of Pahokee has a final signature and discretion of the City Manager for travel for all staff including mayor and commission, which conflicts with final authority. The City Manager will submit a travel form for record keeping purposes to Mayor before travel and in addition on return attach receipts for verification of same travel for reconciliation due to fact cost cannot be accurately concluded beforehand beyond hotel and flight.

3. The City Commission consider seeking reimbursement of totaling \$5,840.92 from the City Manager for charges on city credit card for sales tax, hotel, alcohol, rental and airlines there were not city business.

Response: City agrees with recommendation. City Manager reviewed the reimbursement items. The identified cost is over a five (5) year period (less than \$1,125 for each identified year). The unintentional one (1) occurrence of a Alcohol charge of \$20.00 was previously recognized and refunded. Other unintentional car rental charges have been reimbursed or plan repayment. **City Manager has no control if taxes are charged or if a tax waiver is denied by an establishment.** If charged, the City Manager informs the financial department on return to office and the finance department does its due diligence to have taxes removed. The City Manager realizes there is an understanding by the Inspector General's Office through their review of what is considered professional development, city business, and other external travel verses how the City Manager interprets as professional development and purposes for travel. In review of the \$5,840.92, Mr. Williamson has strong misgivings about the assessment of reimbursing, but in the spirit of transparency he agrees to offer \$4,998.00 to reimbursed. This reimbursement will be executed and completed by **June 30, 2020.**

4. The City ensure all employees with assigned city credit cards are trained on all aspects of the Credit Card and Travel policies and confirm in writing, an acknowledgement of such information.

Response: Recommendation is accepted. City has a similar practice currently, that can be revised to accomplish this task. The City manager in addition will review the practice of training and if necessary solicit suggestions from the financial department.
Date of completion **July 31st, 2020.**

5. The City require the City Manager to submit his absence request to the City Commission or Mayor for review and approval and to ensure that the city manager's leave balance is modified to reflect the used leave.

Response: Pursuant to the Human Resource current policy, the City Manager submits his leave request to the Mayor for approval. The City Manager will continue to follow these guidelines unless the policy is revised and approved by vote of the commission. In addition, as previously indicated the city's leave and sick is automated in the ADP system. The city manager has directed the HR Manager to review all system inputs and ensure hours be adjusted by **June 30, 2020.** In addition, the City Manager will recommend ADP give an up to date review to ensure the most relevant information inputted is accurate and discrepancies are mitigated.

6. The City maintain accurate records regarding the City Managers vacation and sick leave to ensure that legal and contractual requirements are met and the City's financial records accurately reflect the City's obligations

Response: The HR Manager has done an excellent job of ensuring all staff vacation and sick time in the ADP system and web portal is submitted timely. The ADP system keeps an accurate record, and the system automatically adjust the time if submitted in the correct notations by human hand. The City Manager has requested that the HR Manager review the records to ensure all contractual obligations continue to align with city obligations. The City has discovered that the automated miscalculations by the ADP system can occur at times, and is easily adjusted when identified. In addition, the City Manager will recommend ADP give an up to date review to ensure the most relevant information inputted is accurate and discrepancies are mitigated.

Conclusion and Future Professional Commitments:

Mr. Williamson, has taken a complete assessment and view of what was presented by the Inspector General's Office. On May 13th during his second (2nd) interview, Mr. Williamson concluded to the IG that he must commit to accuracy in documentation for when, how, and the intent for travel for the City and personal leave. Inadvertent missing documentation, discrepancy in card selection on-file, or errors on documents can lead to a misunderstanding about intent and from the public's view admittingly can be considered malice. There was never an intent to show malice, or create a conclusion of a personal benefit. Nor was there evidence the discrepancies in paperwork created such for Mr. Williamson.

Mr. Williamson, for the last 3.5 years has not secured compensation increases from the City of Pahokee as evidence in the last approved contract of 2017, which is the current contract. He has no plans to request any additional personal benefits or professional development support beyond what is provided in current contract. Mr. Williamson's offer to reimbursement represents his sincere commitment to transparency and accountability. Moreover, Mr. Williamson, as a professional in this industry appreciates the Inspector General's Office. In respects to the review offered will accept the opportunity to identify how to reduce documentation errors, discrepancies, and possibly make policy revisions.

Thank you,

Attachment A Travel Form

Attachment B

Excerpts from Purchasing and Spending Policy "Credit Card Use/Authority"

18. Credit Card use shall be restricted to travel and authorized spending by the City Manager. Typical travel expenditures include hotels, flight reservations, car rentals, and meals. In addition, the City Manager has the authority to approve additional credit card use for special events, activities, programs, and day to day operations pertaining to city business.

19. Credit Cards will only be issued to those staff or individuals for travel purposes or when purchases warrant a credit card instead of other means for securing goods and services. Only the City Manager will have the authority to retain credit cards, all other credit cards will be secured in the finance department. The City Manager will specify directors or staff to retain credit cards when he/she deems it necessary for business operations or emergencies.

Attachment C

DEPARTMENT RULES

These Personnel Rules and Regulations do not limit the power and authority of any Department/Division Head to make departmental rules and regulations governing the conduct and performance of employees. However, Departmental Rules and Regulations shall not conflict with provisions of these rules, and any such rules shall be published and a copy furnished to each employee to whom they apply. Such Rules and Regulations, when approved, published, and distributed as herein provided, shall have the force and effect of rules of that department/division and disciplinary action may be based upon breach of any such rules and regulations.

RELEASE OF INFORMATION

All public information requests are to be directed to the City Clerk and/or the City Manager. Employees shall not release such information without specific authorization or as may be authorized by City rules and regulations.

POSITIONS COVERED BY THESE RULES AND REGULATIONS

These personnel rules and regulations shall apply to the following positions:

1. The City Manager and Clerk, with the exception of the Grievance and Termination provisions; and
2. All full-time and part-time employees, as provided in this manual.

SICK AND VACATION POLICY FOR CITY MANAGER AND CITY CLERK

The City Manager shall notify the Mayor if he/she is ill and unable to work. The Mayor shall approve of vacation time requested by the City Manager or City Clerk in advance. The City Clerk must obtain prior approval from the City Manager/Mayor to be absent from work, attend conferences, etc. The City Commission shall be consulted for vacation time exceeding one week. The City Manager shall notify the Mayor by phone or email of vacations and shall indicate who should be contacted in his/her absence.

MATTERS NOT COVERED BY THESE RULES AND REGULATIONS

A matter not covered within the personnel rules and regulations shall be governed by practices and procedures of the City, or as otherwise required by law.

BACKGROUND SCREENING POLICY

Purpose of Background Screening

The City of Pahokee requires a background screening for all full-time and part-time employees. The background screenings are required once a conditional offer of employment has been extended by the City of Pahokee Human Resources Department and when employees are transferred or promoted (as deemed necessary).

SECTION 9. BENEFITS

- A. Vacation Leave – CITY MANAGER shall receive a lump-sum allocation of 140 hours per year of vacation leave, commencing April 6, 2017, and each anniversary date thereafter.
- B. Sick Leave – CITY MANAGER shall receive a lump-sum allocation of 120 hours of sick leave, commencing April 6, 2017, and each anniversary date thereafter.
- C. Holidays – CITY MANAGER shall be entitled to paid holidays in accordance with City policy.
- D. Dues, Subscriptions and Education – CITY agrees to budget and pay for reasonable participation in such conference or seminars as approved by the CITY, and to pay such reasonable professional dues and subscriptions CITY MANAGER requires for full participation in national, regional, state and local associations and organizations necessary and desirable for his continued professional participation, growth and advancement, as approved by the CITY in advance.
- E. Insurance – CITY agrees to provide CITY MANAGER and his dependants with health insurance coverage, equivalent to that provided for other CITY employees in accordance with CITY policy. The CITY shall also purchase term life insurance with an equivalent value of one (1) year's salary for CITY MANAGER, payable to the beneficiary of his choice.
- F. In addition to the benefits referenced herein, CITY shall provide to CITY MANAGER all of the standard benefits that apply generally to other CITY employees at the Senior Management level.
- G. Automobile Allowance. CITY will supply CITY MANAGER with a suitable automobile.
- H. CITY shall pay an additional 2% of salary on behalf of the CITY MANAGER to the Florida League of Cities Retirement Plan.

**ATTACHMENT B
RESPONSE FROM THE CITY OF PAHOKEE**

LAW OFFICES OF
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Mr. Stu Robinson, Director of Investigations
Office of the Inspector General
P.O. Box 16568
West Palm Beach, FL 33416

Delivered Via E-mail June 22, 2020

RE: OIG Case Number 2019-0005

Dear Mr. Robinson,

This letter is in response to your June 15, 2020 call to me. On that day, you advised that the City has the option, but is not required, to respond independently of Mr. Williamson's response to your draft investigation report and accompanying letter dated June 2, 2020. I advised during our call that it appears that all of the findings were directed towards specific actions taken by Mr. Williamson who has the most knowledge on matters regarding his actions.

As you know, due to Section 119.0713(2), Florida Statutes, the draft report from you is considered confidential until such time that the report is considered a public document. Therefore, a public meeting is not possible at this time.

Further, it appears that most, if not all, of the issues raised in your draft report are allegations that precede my tenure as the City Attorney. In other words, I have no independent knowledge of the issues raised in your report, however, I know that the six (6) recommendations will be considered by the City Commission at the appropriate time.

Mayor Babb's statements to you (See page 20 of Draft Report) make clear that the City has certain processes in place for making credit card purchases related to City business. The City Manager admits in his response that not all of the City's policies were followed. Be assured that ALL of the City Commissioners are concerned about your findings and I anticipate they will collectively discuss said findings at the earliest possible time. Unfortunately, the Commissioners are aware of the legal ramifications and the penalties associated with early disclosure and discussion, which they are committed to not violating. Thank you for your review.

Sincerely,

Burnadette Norris-Weeks, Esq.

Cc: All Pahokee City Commissioners