

August 26, 2025

The Honorable William Mutz, Mayor  
228 S. Massachusetts Avenue  
Lakeland, Florida 33801

RE: Notification of Desk Monitoring Review

Dear Mayor Mutz:

On September 25, 2025 – September 29, 2025, the Florida Department of Commerce (FloridaCommerce), will monitor the City of Lakeland’s Community Development Block Grant – Mitigation Program (CDBG-MIT) activities. This virtual monitoring will focus on the following Rebuild Florida awards:

- **Mitigation General Infrastructure Program**

The purpose of this monitoring review is to verify whether the subrecipient has implemented and administered CDBG-MIT funded activities according to applicable Federal and State requirements.

In order to answer any of your questions and to provide your organization a better understanding of the scope of this monitoring, a Pre-Monitoring Orientation will be scheduled on **Friday, September 12, 2025, at 3:00 PM EST**. An Entrance Conference will be scheduled on **Thursday, September 25, 2025, at 10:00 AM EST** and an Exit Conference with preliminary monitoring results is tentatively scheduled to be on **Monday, September 29, 2025, at 2:00 PM EST**. Meeting invites will be sent out by FloridaCommerce.

The scope of the review will include:

1. Overall Management
2. Conformance to the Subrecipient Agreement
3. Record-Keeping Systems
4. Financial Management System
5. Procurement
6. Closeouts, if applicable

Attached is a listing of documentation necessary to conduct the monitoring review. Please provide the requested documents by **September 12, 2025**. Also note that additional documents may be requested.

In advance of the document request deadline, a link to an external SharePoint will be shared with you and your team to upload the requested documentation. If our team has any questions during its pre-monitoring review of the documentation provided, FloridaCommerce will contact you via email. An agenda for the monitoring will also be provided in advance.

<b>Mitigation General Infrastructure Program</b>
During the monitoring review, we will be reviewing the following project(s): ➤ <b>MT047</b> Please upload the following documents for the listed project(s) electronically through the SharePoint link provided by FloridaCommerce:
<b>Overall Management</b>
<ul style="list-style-type: none"> <li>List of points of contact responsible for implementation</li> </ul>
<ul style="list-style-type: none"> <li>Grant staff organizational chart and job descriptions</li> </ul>
<ul style="list-style-type: none"> <li>Resumes for responsible personnel</li> </ul>
<ul style="list-style-type: none"> <li>Conflict of interest / code of conduct policy</li> </ul>
<ul style="list-style-type: none"> <li>Reporting policies and procedures</li> </ul>
<ul style="list-style-type: none"> <li>Eligibility and national objective determinations for each activity</li> </ul>
<ul style="list-style-type: none"> <li>List of properties purchased, if any</li> </ul>
<b>Conformance to the Subrecipient Agreement</b>
<ul style="list-style-type: none"> <li>Subgrant agreement (with completed Attachments B and C) for the project with FloridaCommerce</li> </ul>
<ul style="list-style-type: none"> <li>Fraud prevention policies and procedures</li> </ul>
<ul style="list-style-type: none"> <li>Duplication of benefits policy</li> </ul>
<ul style="list-style-type: none"> <li>Internal control assessment</li> </ul>
<ul style="list-style-type: none"> <li>Prior monitoring and risk assessment reports</li> </ul>
<ul style="list-style-type: none"> <li>Monitoring and oversight plan (if any)</li> </ul>
<ul style="list-style-type: none"> <li>Does this project include any acquisitions or relocations? If so, please provide number of people relocated and addresses.</li> </ul>
<ul style="list-style-type: none"> <li>Use of Force policy</li> </ul>
<b>Record-Keeping Systems</b>
<ul style="list-style-type: none"> <li>Most recent audit or financial statement</li> </ul>
<ul style="list-style-type: none"> <li>Records retention policies and procedures</li> </ul>
<ul style="list-style-type: none"> <li>Financial, acquisition, and grant management policies</li> </ul>
<ul style="list-style-type: none"> <li>Source financial documents for allowable expenses incurred so far; including chart of accounts, bank reconciliations, general ledger, cash receipts journal, cash disbursements journal, payroll journal, inventory list, etc.</li> </ul>
<ul style="list-style-type: none"> <li>Contractor, subcontractor, and/or vendor invoices which clearly display dates of services performed, description of services performed, location of services performed, cost of services performed, name of service provider and any other pertinent information</li> </ul>
<ul style="list-style-type: none"> <li>Proof of payment from the sub-recipient to the contractor, subcontractor, and/or vendor for invoiced services</li> </ul>
<b>Financial Management System</b>
<ul style="list-style-type: none"> <li>List of all financial management systems used for program implementation</li> </ul>
<ul style="list-style-type: none"> <li>Policies and procedures for system</li> </ul>
<b>Procurement and Compliance</b>
<ul style="list-style-type: none"> <li>Procurement policies and procedures</li> </ul>
<ul style="list-style-type: none"> <li>Project related solicitations and contract documents</li> </ul>
<ul style="list-style-type: none"> <li>Vendor Debarment/Suspension Checks</li> </ul>
<b>Closeouts, if applicable</b>
<ul style="list-style-type: none"> <li>Payment requests submitted for the project</li> </ul>
<ul style="list-style-type: none"> <li>Copies of monthly/quarterly progress reports submitted</li> </ul>
<ul style="list-style-type: none"> <li>Pictures of construction project(s)</li> </ul>

FloridaCommerce representatives participating in this monitoring include:

- Paul Kaszanits, Bureau Chief of Finance & Administration
- Melissa Recks, Deputy Bureau Chief of Finance & Administration
- Leah Langston, Program, Policy, and Compliance Analyst
- Michael Miralles, Compliance and Policy Coordinator
- Dontavia Wilson, URA, Davis Bacon, Section 3 Coordinator
- Lecia Behenna, Bureau Chief of Economic Recovery
- Garnet Nevels, Deputy Bureau Chief of Economic Recovery
- Anastasia Smith, Mitigation Program Manager

Representatives from FloridaCommerce's monitoring contractor, CohnReznick, include:

- Timothy Bender, Partner
- Jane Brogan, Director
- David Solomon, Manager
- Tiffany Thompson, Senior Consultant
- Erin White, Senior Consultant
- Katrell Starks, Senior Consultant
- Kristin Plews, Senior Consultant

The FloridaCommerce Office of Long-Term Resiliency (OLTR) is committed to working with our community partners and subrecipients to provide safe, healthy, and resilient communities. Our programs are developed with the success of our subrecipients in mind. We are committed to assisting Floridians recover from the devastating impacts they have sustained and stand resolute in efforts to build communities which are hardened against future disasters.

If you have any questions or need clarification, please contact Mr. Paul Kaszanits, Bureau Chief of Finance & Administration at (850) 717-8530.

Sincerely,



Paul V. Kaszanits, Chief  
Bureau of Finance & Administration  
Office of Long -Term Resiliency  
[Paul.Kaszanits@commerce.fl.gov](mailto:Paul.Kaszanits@commerce.fl.gov)  
850-717-8530