



Clerk of the Circuit Court
Board of County Commissioners
Marion County



Internal Audit Division

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MEMORANDUM

TO: Myra L. Tedder, MSTU Director
FROM: Wallace K. Watford, Internal Auditor
DATE: August 15, 2011
RE: **MSBU-MAJESTIC OAKS PETITIONS COUNT**

Pursuant to a previous year request of the Clerk of the Circuit Court, the Internal Audit Division has completed a review of the petition process for an MSBU for the road and drainage improvements in "Majestic Oaks Subdivision Units 1 through 4." This review included a recount of the petitions that may be addressed in a subsequent BCC Agenda Item.

Activities Performed

We conducted our review in order to ascertain the process for identifying affected property owners, the accounting of the petitions received and the recording of the results. Among our activities, we: examined the petitions received that were maintained by the MSTU Department; counted the petition votes of all respondents; compared results to information of the MSTU Department; and discussed with the MSTU Director the procedures involved and confirmed findings.

Findings and Conclusions

We identified and counted the owner petitions for this proposed assessment. We confirmed that more property owners who timely responded voted "No" than "Yes." Our results are summarized below:

Total Property Owners	579
Total Owners Responding Timely	385
Total Owners Responding In Favor	185 (185/385 = 48%)
Total Owners Responding Not In Favor	200 (200/385 = 52%)

We understand that the above agrees to separate petition counts performed by ten (10) representatives of the Majestic Oaks community and an MSTU/Assessments Department staff member.

MSBU-MAJESTIC OAKS PETITIONS COUNT

The owner petition clearly stated: “In order for a project to be considered for approval by the Board of County Commissioners, 50% +1 of the responding landowners must be in favor of the proposed road assessment project.” We have concluded that 48% of the timely responding property owners voted in favor of the proposed project.

We noted that three (3) petitions were returned but were not timely received. These appropriately were date stamped and were not included in the vote tabulation.

We noted that, pursuant to our previous recommendation, the MSTU/Assessments Department date stamped each petition on the actual date received, and noted on any petition received on or after the due date if it was postmarked timely. We commend the MSTU Director for implementing this recommendation.

This review was performed by Wallace Watford, Sachiko León and Darla Smith. We understand that this reporting memorandum may be used in a subsequent Agenda Item as supporting documentation.

c: Mounir Bouyounes, Acting Assistant County Administrator-Public Works
Lee A. Niblock, County Administrator
David R. Ellspermann, Clerk of the Circuit Court