

MEMORANDUM

To: City Commission
From: Elena Georgiev, Internal Auditor *EG*
Date: April 24, 2026
Subject: Follow-Up to the Audit of Disbursements, Old School Square

The Office of the Internal Auditor conducted a follow-up review to assess the status of recommendations issued in the audit of Disbursements, Old School Square.

The DDA has taken steps to address the recommendations by developing policies and procedures related to procurement, disbursements, and credit card usage. Management has also developed additional supporting documentation, including an expense allocation methodology and procurement-related forms, intended to improve consistency and transparency. However, implementation remains incomplete. While controls have been established, they are generally high-level and do not consistently define detailed requirements necessary to ensure uniform application.

In several areas, key activities — particularly procurement exceptions, vendor selection, expense classification, and the evaluation of expenditures — continue to rely on interpretation and individual judgment. In addition, documentation supporting certain corrective actions, including the formalization of vendor relationships and the review of prior transactions, was not available for review. As a result, it is unclear whether these actions have been fully implemented.

Key observations include:

- Vendor selection procedures do not consistently define evaluation criteria, documentation of decisions, or independent review
- Procurement practices continue to allow broad exceptions, increasing reliance on management discretion
- Expense classification guidance has been established; however, detailed standards and validation procedures are not fully defined
- Policies and procedures do not define clear criteria for evaluating the appropriateness of expenditures or how to address transactions that may not meet expectations
- Independent oversight remains limited, and certain policy inconsistencies create ambiguity in roles and responsibilities

The Food and Beverage policy reflects these broader themes, as it provides general guidance but does not clearly define documentation expectations or criteria for evaluating appropriateness and reasonableness.

The status of each recommendation are provided in the attached follow-up tracking document. Supporting documents reviewed as part of this follow-up, including updated policies, procedures, and other documentation provided by management, are also attached for reference.

While actions have been taken to address the audit recommendations, additional work is needed to ensure that controls are clearly defined, consistently applied, and supported by effective oversight.

26-01 Audit of Disbursements, OSS

The auditor, at the direction of the City Commission, performed a limited-scope audit of the Downtown Development Authority's (DDA) disbursements related to its management of the Old School Square (OSS) campus, focusing on internal controls over the disbursement cycle and determining whether those disbursements were authorized, accurate, properly supported, and served a valid public purpose.

The auditor included the following findings and recommendations in the report:

No.	Condition and Recommendation	Management Response	Not Implemented	Partially Implemented	Implemented	Comment
1	<p>Finding: The DDA's 2014 Purchasing Policy provides general guidance for purchasing; however, it lacks sufficient clarity to ensure consistent application. The Policy establishes procurement thresholds but does not specify whether these thresholds apply to individual transactions or aggregate vendor spending. Management currently applies the thresholds on a per-event basis, which differs from the aggregate approach commonly used in public-sector procurement.</p> <p>The Policy also encourages the use of competitive procurement methods when price is not the determining factor, yet simultaneously exempts several categories of vendors, including artistic, hospitality, and seasonal and recreational service providers, from competitive selection requirements. Because many of the DDA's expenditures fall within these categories, staff has broad discretion in vendor selection.</p> <p>Additionally, the Policy does not establish when written agreements are required for recurring, professional, or service-based engagements. As a result, some vendor relationships are not supported by formal contracts. For example, the DDA pays a local business a \$5,000 monthly retainer to secure performers for events without a formal agreement outlining the scope of services, deliverables, payment terms, etc.</p>	<p>Management concurs with the finding.</p> <p><i>1. Clarifying Purchasing Thresholds The DDA agrees that the current 2014 Purchasing Policy does not clearly specify whether procurement thresholds apply to individual transactions or aggregate vendor spending. We will revise the Policy to provide guidance on threshold application, ensuring consistency across all purchasing activities.</i></p> <p><i>2. Vendor Selection and Competitive Procurement The DDA will conduct a full review of the current exemptions for artistic, hospitality, seasonal, and recreational service providers to determine whether these exceptions remain appropriate. The DDA will review and narrow these exemptions to ensure competitive procurement is used whenever feasible, with clear documentation justifying any exceptions.</i></p> <p><i>3. Written Agreements for Recurring or Professional Services The DDA acknowledges the need for formal agreements for recurring or professional service engagements. Going forward, contracts outlining scope, deliverables, payment terms, and approval requirements will and have begun to be implemented. Existing service arrangements, including those for event performers, will be formalized into written agreements.</i></p>		x		<p>1. The updated Purchasing Policy and supporting Procedures do not clarify whether procurement thresholds apply to individual transactions or aggregate vendor spending. As a result, the ambiguity identified in the audit remains unresolved and may affect the consistency of procurement practices.</p> <p>2. DDA management updated the Purchasing Policy to formalize categories of noncompetitive procurement. However, the Policy continues to include broad exemptions, actually expanding the list, as opposed to following the recommendation to limit and narrow such exemptions. As a result, the risk of inconsistent vendor selection and reduced transparency remains.</p> <p>3. The updated Purchasing Policy and supporting Procedures reference formal procurement processes. However, the Policy does not clearly establish a consistent requirement for all recurring, professional, or service-based engagements. Without a universally defined requirement, there remains a risk that certain vendor relationships may not be supported by formal agreements outlining scope, deliverables, and payment terms.</p> <p>4. While Procedures have been developed to guide procurement activities, including vendor selection, those procedures primarily establish a general workflow and</p>

No.	Condition and Recommendation	Management Response	Not Implemented	Partially Implemented	Implemented	Comment
	<p>Recommendation(s):</p> <p>1. Clarify purchasing thresholds within the Purchasing Policy to define whether limits apply to individual transactions or aggregate vendor spending.</p> <p>2. Reasses the categories of vendors currently excluded from competitive purchasing to ensure that exceptions are limited, justified, and well documented.</p> <p>3. Require written agreements for all recurring, professional, or service-based relationships, clearly outlining scope, deliverables, payment terms, and authorization.</p> <p>4. Create simple written procedures or checklists to support consistent documentation of vendor selection, approvals, etc.</p> <p>5. Provide periodic training and clear communication of purchasing and documentation standards.</p>	<p><i>4. Procedures, Checklists, and Training</i> <i>To support consistent application of the updated Policy, the DDA will develop written procedures and checklists for daily procurement activities, vendor selection, and approvals. Staff will receive periodic training to reinforce procurement standards and documentation requirements.</i></p> <p>Implementation date: March 2026</p>				<p>do not consistently define detail control requirements, such as vendor evaluation criteria, documentation of selection decisions, and independent review, necessary to ensure consistent and transparent application. As a result, vendor selection decisions may continue to rely on interpretation and individual judgement.</p> <p>5. DDA management indicated that training and communication would be provided to staff to support the implementation of the updated Policy and the newly created Procedures. However, documentation demonstrating the extent, frequency, or formalization of training was not available for review.</p>
2	<p>Finding:</p> <p>Testing of disbursements, including checks and wires, identified inconsistencies in supporting documentation in sixteen (16) percent of the sample, and improper expense coding in six (6) percent of the sample. Improper coding included DDA expenses recorded to OSS, as well as costs assigned to OSS that were not responsibilities defined in the applicable contracts.</p> <p>In addition, although certain duties are separated (e.g., preparation by the bookkeeper and approval by the Executive Director and a Board member), review and oversight of documentation and coding rely heavily on the same individuals. The absence of written review procedures contributes to inconsistent application of these roles.</p> <p>Recommendation(s):</p> <p>1. Establish written procedures for documenting, reviewing, and retaining support for all disbursements.</p> <p>2. Implement a review process to verify accurate expense coding and ensure that charges to OSS comply with the Interlocal Agreement and OSS contracts.</p> <p>3. Strengthen segregation of duties by defining and documenting distinct roles for preparation, coding,</p>	<p>Management concurs with the finding.</p> <p><i>1. Inconsistencies in Documentation and Expense Coding</i> <i>The DDA acknowledges the documentation gaps and miscoded transactions identified in the sample review. While these issues were unintentional and stemmed from brief oversight during periods of specific timing of activity associated with OSS programming, we recognize the need for stronger safeguards. The DDA will implement more detailed review standards and reinforce documentation requirements to ensure that every disbursement payment is fully supported.</i></p> <p><i>2. Strengthening Segregation of Duties and Oversight</i> <i>Although certain approval and payment roles are already separated, the DDA agrees that additional structure is necessary. We will formalize written review procedures that more clearly define roles and responsibilities. This will better support the checks and balances appropriate for a public-sector organization.</i></p> <p><i>3. Enhancing Accuracy of OSS-Related Financial Reporting</i> <i>Accurately distinguishing between DDA and OSS expenditures to prevent misstatements and ensure compliance with OSS operating agreements is essential and has always been a part of the internal process.</i></p>		x		<p>1. DDA management developed Purchasing and Payment Process Procedures that establish basic requirements for documenting and submitting support for disbursements, including verification of supporting documentation. However, the procedures do not fully define documentation standards, independent review expectations, or document retention requirements necessary to ensure that supporting documentation is complete, consistently applied, and readily available for review. As a result, risks remain related to the completeness, consistency, and retention of supporting documentation.</p> <p>2. DDA management introduced structure to the coding process by requiring identification of budget line items and assigning coding responsibilities within the disbursement workflow. However, a formal review process to verify coding accuracy has not been clearly defined. In addition, procedures do not require validation that expenses charged to Old School Square comply with the Interlocal Agreement and related contracts. As a result, the risk of miscoding and improper allocation of expenses remains.</p> <p>3. DDA management developed a Segregation of Duties Matrix outlining roles across the disbursement process. While this provides a structured framework, key responsibilities remain concentrated among a limited</p>

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	<p>approval, and secondary review, and ensuring that no single individual is responsible for all stages of the disbursement process.</p> <p>4. Provide training to staff responsible for payment processing on documentation expectations, review requirements, and OSS/DDA coding distinctions.</p> <p>5. Conduct periodic monitoring to assess compliance with documentation, coding, and review procedures, and address any recurring issues promptly.</p>	<p><i>There has been a process in place since the beginning of the agreement, however due to the fast-paced environment and quick growth, enhancements are needed. Implementing enhanced processes will help ensure that OSS is billed only for expenses authorized under existing contracts.</i></p> <p><i>4. Improving Documentation Standards To support more consistent and complete documentation, the DDA will improve the procedures which may include:</i></p> <ul style="list-style-type: none"> <i>• Clear documentation checklists for recurring transactions.</i> <i>• Mandatory attachment requirements for all disbursements.</i> <i>• Standardized electronic filing practices to ensure documentation is accessible.</i> <p><i>5. Training and Ongoing Oversight Training will be provided to all staff involved in payment processing to reinforce expectations regarding documentation, review standards, and the proper coding distinctions between DDA and Old School Square expenses. These sessions will be incorporated into onboarding and periodic refresher training.</i></p> <p>Implementation date: March 2026</p>				<p>number of personnel (e.g., Manager), and independent review functions are not clearly separated from originating and approving roles in practice. As a result, the effectiveness of segregation of duties in preventing or detecting errors may be limited.</p> <p>4. DDA management committed to providing training; however, this has not been evidenced.</p> <p>5. The Purchasing and Payment Process Procedures reference periodic review of purchases by the Executive Director and Board Treasurer; however, a formal monitoring process has not been defined. The procedures do not establish the scope, frequency, documentation, or follow-up requirements for such reviews. As a result, monitoring activities may not effectively identify or address control deficiencies.</p>
3	<p>Finding: The DDA maintains a single credit card, in the Executive Director's name, which is shared by multiple employees for agency-related purchases. Although a centralized folder exists, receipts are retained by individual staff members, making it difficult to obtain complete supporting documentation. Audit testing of credit card transactions identified missing or insufficient documentation in nineteen (19) percent of the sample, and improper expense coding in fifteen (15) percent of the sample.</p> <p>The sample also included several food and beverage transactions that, when evaluated against the City's Food and Beverage Policy (used as audit criteria in the absence of a DDA policy), did not meet the established requirements for allowable expenditures.</p> <p>Recommendation(s):</p> <p>1. Develop a concise written policy for credit card use that outlines allowable purchases, documentation and receipt requirements, and approval procedures. The policy should also establish clear standards for food and beverage purchases.</p> <p>2. Provide brief guidance and reminders to staff on documentation expectations to ensure consistency and reduce administrative follow-up.</p>	<p>Management concurs with the finding.</p> <p><i>1. Credit Card Usage and Documentation Practices To address this, the DDA will implement a formal, written Credit Card Policy that aligns with recommendations and includes clear requirements for card use, documentation, and reconciliation.</i></p> <p><i>2. Establishing a Formal Credit Card Policy This policy will eliminate inconsistencies and ensure that all credit card transactions meet documentation and compliance standards.</i></p> <p><i>The new policy will include such details as:</i></p> <ul style="list-style-type: none"> <i>• Authorized users and approved purchase areas</i> <i>• Required pre-approval and post-purchase form and documentation support</i> <i>• Procedures for timely submission of receipts.</i> <i>• Standards for coding, reconciliation, and supervisory review.</i> <p><i>3. Strengthening Oversight and Controls The DDA will enhance the centralized receipt retention and reimplement a standardized reconciliation process to ensure accurate coding and complete documentation. Additional internal review steps will be incorporated into monthly credit card activity verification to ensure accuracy and compliance.</i></p>		x		<p>1. DDA management developed and implemented a formal Credit Card Policy and related procedures establishing requirements for pre-approval, documentation, and reconciliation of credit card transactions, representing an improvement over prior practices. While the policy and procedures establish requirements for approval and documentation, they do not define clear criteria for evaluating the appropriateness of expenditures or provide guidance on how to address transactions that are not personal in nature but may not meet established expectations. As a result, the evaluation and resolution of such transactions may rely on individual judgment, limiting consistency, accountability, and effective oversight.</p> <p>The Food and Beverage policy further reflects this limitation. While it acknowledges such expenditures, it remains high-level and does not define documentation expectations — such as business purpose and attendees — or provide criteria for evaluating allowability and reasonableness. As a result, food and beverage transactions may be subject to inconsistent interpretation and application.</p> <p>2. Management indicated that training and ongoing communication would be provided to staff regarding credit card usage, documentation requirements, and compliance expectations. However, documentation</p>

No.	Condition and Recommendation	Management Response	Not Implemented	Partially Implemented	Implemented	Comment
	<p>3. Review transactions charged to OSS to determine whether reimbursement, reclassification, or adjustment is appropriate.</p> <p>4. Evaluate the feasibility of issuing separate credit cards to individual employees who routinely make purchases, each with defined spending limits and accountability for documentation, to improve oversight and traceability of transactions.</p>	<p><i>4. Training and Implementation</i> <i>The DDA will conduct training and communications to ensure a clear understanding of allowable transactions, documentation requirements, and review procedures.</i></p> <p>Implementation date: March 2026</p>				<p>demonstrating that training has been conducted was not available for review. As a result, it is unclear whether staff have been adequately informed of expectations, and the risk of inconsistent application remains.</p> <p>3. Management indicated that a review of prior procurement transactions, including credit card transaction, was performed and that adjustments were made where appropriate. However, documentation supporting the scope of the review, the transactions evaluated, and the results of any adjustments was not available for review. As a result, it is unclear whether previously identified issues were fully addressed.</p> <p>4. Management indicated that the use of a single, centrally managed credit card is an established practice based on the DDA's small team structure and has been evaluated following the audit, with additional controls implemented.</p> <p>While this structure may provide administrative efficiencies, a shared card introduces inherent accountability risks, including limited ability to attribute transactions to specific individuals and enforce responsibility for documentation. As a result, the effectiveness of this control may remain limited without clearly defined user accountability and independent oversight.</p>

DELRAY BEACH DOWNTOWN DEVELOPMENT AUTHORITY

PURCHASING POLICY AND PROCEDURES – APPROVED 08 August 2014

The purpose of these procedures is to provide guidance and consistency for the purchase of goods and services. This policy establishes thresholds and approvals for various purchases, as well as quotes, thereby establishing internal controls within the purchasing cycle.

- The DDA Board of Directors and/or Executive Director are the only positions authorized to expend DDA funds. The Executive Director may delegate certain purchasing privileges to staff.
- All requests for goods and/or services and all purchases of same will be made by and through the Executive Director or his/her designee.
- The DDA Board of Directors and/or Executive Director may approve initiation of procurement procedures prior to the availability of funds. The Executive Director shall be responsible for determining if funding is available prior to actual procurement.

AUTHORITY TO PROCURE

In General: Authority to procure is derived from the Downtown Development Authority's budget and/or prior DDA Board approval. The DDA Board has specifically delegated the authority to the Executive Director to approve purchases of \$35,000 or less in accordance with the policies and procedures set forth herein below. Purchases which exceed \$35,000 must receive DDA Board approval.

1. Procurement of Goods/Services under \$35,000

Procurement of goods or services in an amount of \$35,000 or less must have funding outlined in the budget detail.

2. Procurement of Goods/Services over \$35,000

Procurement of goods or services in an amount of \$35,000 or more must appear in the budget detail before such procurement is initiated. Initiation of procurement is the advertising of any procurement document soliciting competition.

PROCUREMENT METHODS

In General: This section discusses procurement methods by dollar amount and describes the Downtown Development Authority's authority to initiate the proper competitive method for securing goods and services as budgeted in the current fiscal year.

1. **Purchases of \$.01 to \$5,000:** Purchases in this category must be approved by the Executive Director. Multiple quotes are not required for these purchases; however, employees should seek the best value for the D.D.A.
2. **Purchases of \$5,000.00 to \$15,000.00:** Multiple quotes are not required for these purchases; however, D.D.A. should seek and obtain multiple quotes when it is practical to do so. The use of small businesses within the District is strongly encouraged.
3. **Purchases of \$15,000.00 to \$35,000.00:** Purchases in this category require a minimum of two written quotes to be obtained when practicable. A request for bids or a request for proposals is not required.

4. **Purchases over \$35,000:** Purchases in this category require a request for bids or a request for proposals or other appropriate method that is in the best interest of the DDA as determined by the Executive Director.

The Executive Director is the only authorized person to determine the correct procurement method in accordance with the policies set forth herein.

The Executive Director may use other formal procurement methods determined to be in the DDA's best interest and in accordance with the Florida Statutes.

Non Competitive Procurement Procedures

Types of Noncompetitive Procurement

- (1) Dues and memberships in trade or professional organizations;
- (2) Subscriptions for periodicals;
- (3) Legal advertisements;
- (4) Postage;
- (5) Utilities;
- (6) Seasonal and recreational service providers;
- (7) Advertising;
- (8) Hospitality services and expenses;
- (9) Job-related seminars and training, whether provided through an outside organization or by the DDA for training in house, including facilities and amenities needed for such training;
- (10) Travel;
- (11) Licensed computer software;
- (12) Single source goods or services; and
- (13) Artists, artistic services, music ensembles (bands) and other entertainment providers.
- (14) Rental of office space

Payable Procedures:

1. Order is placed for services or goods.
2. Upon receiving invoice for services or goods the invoice is approved by the DDA employee that placed the order by signing the invoice and assigning an account number from the budget.
3. The invoice is then to be placed in the Vendor Folder online for processing in the next check run which takes place monthly.
4. Upon the issue of the check the purchase is then authorized for release of payment by the Executive Director and two board members.
5. Two signatures are required on each check. The first line is signed by the Treasurer. The second line is signed by a Board Member or Executive Director who has been approved as a signer by the D.D.A. Board

Professional Services

(1) *Legal Services*: DDA Board may select and retain an attorney or law firm, as general or special counsel, on the basis of expertise, skill and ability to provide general or special legal services for the DDA without competitive selection. Additionally, other legal services, such as trial preparation and mediator services may also be secured without competitive selection.

(2) *Consulting Services*: The DDA may select a consultant within a particular field of expertise without competitive selection for services which do not exceed the amount of \$35,000.00.

(3) *Architectural, engineering, landscape architectural, surveying and mapping services*. The procurement of professional architectural, engineering, landscape architectural, and surveying and mapping services within the scope of Chapter 287, *Florida Statutes*, shall comply with the requirements of F.S. § 287.055, the Consultants Competitive Negotiation Act (CCNA), as amended.

CONSULTANTS COMPETITIVE NEGOTIATION ACT (CCNA)

IN GENERAL: CCNA is the requirement to pre-qualify architects, engineers, landscape architects, surveyors and mappers before they can be awarded DDA contracts in excess of \$25,000.

CONTRACTS REQUIRING A BID OR REQUEST FOR PROPOSALS

(1) *Auditor Services (RFP)*: The procurement of a professional auditor for financial auditing services shall comply with the requirements of Section 218.391, F.S. The DDA's Board shall serve as the Auditor Selection Committee. The audit committee shall establish factors to use for the evaluation of audit services, publicly announce requests for proposals, provide interested firms with a request for proposal, evaluate proposals provided by qualified firms, rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. The DDA Board of Directors shall select a firm recommended by the audit committee and negotiate contract terms and conditions in accordance with Section 218.391, F.S.

QUOTATIONS/BIDS

Upon receiving a request to purchase, the DDA will seek a source of supply and enter into transactions for the purchase of goods, and services.

PROCEDURES

Estimated costs for purchases over \$15,000.00 and less than \$35,000.00 will be made by either verbal or written requests for a formal quote. Every effort will be made to obtain a minimum of three (3) quotations for each item or group of items required. An accurate and complete file of quotations will be maintained containing the name of the vendor, the date and amount of each quotation.

The Executive Director may reject any bid, quote or proposal in whole or in part when it is in the best interest of the DDA. When making this determination, the Executive Director may consider, among others, the following factors:

1. Decision by DDA not to proceed with the project
2. Over the budgeted amount
3. Substantial change in specifications and/or scope requiring a re-bid
4. No Responder met specifications
5. No Responder capable of performing

REQUIREMENTS OF REQUEST FOR PROPOSALS

The Request for Proposals (“RFP”) shall provide a statement of need or problem description for which proposed solutions are sought. RFPs shall be utilized when price is not the main variable and other criteria, such as creativity, knowledge, and professional services are highly valued. RFP’s may include specifications, scope of services, and proposed contractual terms and conditions to which a proposer must respond. The RFP shall encourage the proposal of alternative specifications, scope of services, and proposed contractual terms and conditions, if such alternatives are proposed as the best method of meeting the need stated or the best solution to the problem described.

Preparation of Scope of Work: The Scope of Work shall be prepared and vendor suggestions submitted to the Executive Director in a timely manner.

Pre-Opening Discussions: Any questions by the prospective bidders concerning an RFP shall be addressed to the Executive Director/or designee, who is authorized only to direct the attention of prospective proposers to various portions of the RFP so they may read and interpret such for themselves. Interpretations of the RFP or additional information as to its requirements, where necessary, shall be communicated to all prospective proposers by written addendum.

RFP Opening: At the designated time and date the DDA shall open the proposals, record the names of the various proposers.

Selection Committee: A selection committee may be formed by the Executive Director with input from the appropriate community leaders. The DDA will schedule the evaluation meeting by the committee and conduct the process in an open meeting. As a courtesy, the DDA may notify the proposers of the meeting. The Executive Director or designee will conduct the meeting and decide the award basis.

Selection of Proposer with Whom to Negotiate: The Proposer ranked first by the committee will be presented to the DDA Board seeking the Board’s approval to begin negotiating a contract. The Executive Director shall provide written notification to the proposer selected as the proposer with whom to negotiate.

Contract Negotiations: Upon selection of the proposal determined to be the best value to the DDA, contract negotiations shall commence with the person or entity whose proposal was selected.



PURCHASING POLICY AND PROCEDURES – APPROVED 2026

The purpose of these procedures is to provide guidance and consistency for the purchase of goods and services. This policy establishes thresholds and approvals for various purchases, as well as quotes, thereby establishing internal controls within the purchasing cycle.

- The DDA Board of Directors and/or Executive Director are the only positions authorized to expend DDA funds. The Executive Director may delegate certain purchasing privileges to staff.
- All requests for goods and/or services and all purchases of same will be made by and through the Executive Director or his/her designee.
- The DDA Board of Directors and/or Executive Director may approve initiation of procurement procedures prior to the availability of funds. The Executive Director shall be responsible for determining if funding is available prior to actual procurement.

AUTHORITY TO PROCURE

In General: Authority to procure is derived from the Downtown Development Authority's budget and/or prior DDA Board approval. The DDA Board has specifically delegated the authority to the Executive Director to approve purchases of \$50,000 or less in accordance with the policies and procedures set forth herein below. Purchases which exceed \$50,000 must receive DDA Board approval.

1. Procurement of Audit Firm for Annual Audit

The DDA Board shall use the procedures outlined in FSS 218.391 to procure an audit firm to perform the annual audit.

2. Procurement of Goods/Services under \$50,000

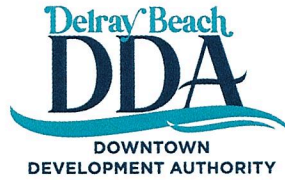
Procurement of goods or services in an amount of \$50,000 or less must have funding outlined in the budget detail.

3. Procurement of Goods/Services over \$50,000

Procurement of goods or services in an amount of \$50,000 or more must appear in the budget detail before such procurement is initiated. Initiation of procurement is the advertising of any procurement document soliciting competition.

4. Actual Costs Exceed Estimated Amount

Procurement costs may exceed the estimated amount contained in the budget detail based on the response to the request for bids/request for proposals or due to the necessity for a contract amendment. However, if the cost of procurement exceeds the estimated or budgeted amount, budget revisions and/or DDA Board approval may be required as follows:



- a. \$10,000.00 or less: If the cost of procurement exceeds the estimated amount by \$10,000.00 or less the Executive Director may authorize the increased costs and DDA Board approval shall not be required.
- b. Over \$10,000.00: If the cost of procurement exceeds the estimated amount by more than \$10,000.00, the increase in cost shall require budget revision and approval of same by the DDA Board. This approval requirement shall apply if multiple changes, when considered in the aggregate, exceed \$10,000.00 over the estimated cost of procurement.

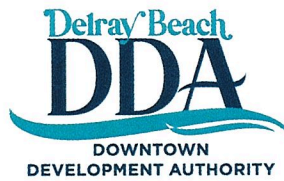
PROCUREMENT METHODS

In General: This section discusses procurement methods by dollar amount and describes the Downtown Development Authority's authority to initiate the proper competitive method for securing goods and services as budgeted in the current fiscal year.

1. **Purchases of \$.01 to \$5,000:** Purchases in this category must be approved by the Executive Director. Multiple quotes are not required for these purchases; however, employees should seek the best value for the DDA.
2. **Purchases of \$5,000.01 to \$10,000.00:** Multiple quotes are not required for these purchases; however, DDA should seek and obtain multiple quotes when it is practical to do so. The use of small businesses within the District is strongly encouraged.
3. **Purchases of \$10,000.01 to \$50,000.00:** Purchases in this category require a minimum of three written (preferred) or verbal quotes to be obtained when practicable. An Invitation to Bids or a Request for Proposals is not required. Purchases in this category must be approved by the Executive Director.
4. **Purchases over \$50,000:** Purchases in this category require an Invitation to Bid or a Request for Proposals or other appropriate method that is in the best interest of the DDA as determined by the Executive Director. Purchases in this category must be approved by the DDA Board.

The Executive Director is the only authorized person to determine the correct procurement method in accordance with the policies set forth herein.

The Executive Director may use other formal procurement methods determined to be in the DDA's best interest and in accordance with the Florida Statutes.



PROCUREMENT EXCEPTIONS

Circumstances can arise when the DDA may determine that competitive procurement is impractical, or that there is no need for the DDA to seek competitive procurement or the DDA may determine that there is an overriding public interest to waive competitive procurement. In cases where the amount of the purchase requires that the DDA Board approves the purchase, the DDA Board must approve a waiver of competitive procurement. In cases where the DDA Board need not approve the purchase, the Executive Director may approve a waiver of competitive procurement. In such cases a letter of exemption needs to be filed prior to the requesting of a purchase order approval. In the following cases, formal or informal competitive procurement shall not be required (unless otherwise required by Florida law):

- (1) Dues and memberships in trade or professional organizations;
- (2) Subscriptions for periodicals;
- (3) Where repairs or renovations are required for existing equipment, machinery, or other improvements and such repairs or renovations can best be done, due to warranties or the nature of such equipment, or machinery, or improvements by authorized dealers;
- (4) Where purchases are based upon prices from contracts executed within the preceding eighteen (18) months of the contemplated purchase by the state, a state agency or district, a county or municipal corporation within the state, including the city of Delray Beach, which contracts were based upon an advertised competitive bid or proposal process, and which purchases use DDA approved forms or contract documents;
- (5) Legal advertisements;
- (6) Contracts for services, except professional services which must be competitively procured pursuant to the Consultants Competitive Negotiation Act as a result of the services exceeding the triggering thresholds for the act's application;
- (7) Emergency purchases, or purchases made during a determined state of emergency or high threat of terrorism or in response to natural disaster, war, or terrorism threats or occurrences;
- (8) Postage;
- (9) Utilities;
- (10) Seasonal and recreational service providers;
- (11) Purchases of food and drink for DDA-sponsored programs or events on public property, hotels, motels, or restaurants;
- (12) Advertising;
- (13) Hospitality services and expenses;
- (14) Legal services;
- (15) Job-related seminars and training, whether provided through an outside organization or by the DDA for training in house, including facilities and amenities needed for such training;
- (16) Travel;
- (17) Purchases of information technology and information technology systems;
- (18) Single source goods or services;
- (19) Where the DDA has competitively awarded a contract to a private sector contractor and the contractor has abandoned the project before completion or the DDA terminated the contract for cause or convenience;
- (20) Artists, artistic services, music ensembles (bands) and other entertainment providers;
- (21) Rental of office space; and



- (22) Purchases of material, equipment, supplies, services (including professional services), and the continuation of other business arrangements, where the DDA has an existing agreement and where the Executive Director approves an adjustment to the rates or pricing established by such agreement; provided however, that such adjustments:
- a. May only be made once a year;
 - b. May be made effective on a fiscal year basis;
 - c. May not increase rates or pricing prior to the adjustment by more than ten (10) percent; and,
 - d. May not increase rates or pricing such that the cumulative increase of administrative adjustments exceeds twenty (20) percent of the rates or pricing previously approved by the DDA Board.

Where an agreement has a fixed term with no provisions for further renewals, the Executive Director may extend such term one (1) time as part of an adjustment; provided however, that such extension does not exceed the term of the original contract or the last renewal period (whichever is less), and where the extension permits the DDA to cancel the agreement without cause with ninety (90) days prior notice of such cancellation.

Payable Procedures:

1. Order is placed for services or goods.
2. Upon receiving invoice for services or goods the invoice shall be approved and payed pursuant to the Florida Prompt Payment Act, Section 218.70, FSS et. seq.
3. The invoice is then to be placed in the Vendor Folder online for processing in the next check run which takes place monthly.
4. Upon the issue of the check the purchase is then authorized for release of payment by the Executive Director and authorized board members.

Professional Services

(1) *Legal Services:* DDA Board may select and retain an attorney or law firm, as general or special counsel, on the basis of expertise, skill and ability to provide general or special legal services for the DDA without competitive selection. Additionally, other legal services, such as trial preparation and mediator services may also be secured without competitive selection.

(2) *Consulting Services:* The DDA may select a consultant within a particular field of expertise without competitive selection for services which do not exceed the amount of \$50,000.00.

(3) *Architectural, engineering, landscape architectural, surveying and mapping services:* The procurement of professional architectural, engineering, landscape architectural, and surveying and



mapping services within the scope of Chapter 287, *Florida Statutes*, shall comply with the requirements of F.S. § 287.055, the Consultants Competitive Negotiation Act (CCNA), as amended.

(4) Auditor Services: The procurement of a professional auditor for financial auditing services shall comply with the requirements of Section 218.391, F.S. The DDA's Board shall serve as the Auditor Selection Committee. The audit committee shall establish factors to use for the evaluation of audit services, publicly announce requests for proposals, provide interested firms with a request for proposal, evaluate proposals provided by qualified firms, rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services. The DDA Board of Directors shall select a firm recommended by the audit committee and negotiate contract terms and conditions in accordance with Section 218.391, F.S.

PROCUREMENT PROCESSES

Upon receiving a request to purchase, the DDA will seek a source of supply and enter into transactions for the purchase of goods, and services.

PROCEDURES

Estimated costs for purchases over \$10,000.00 and less than \$50,000.00 will be made by either verbal or written requests for a formal quote. Every effort will be made to obtain a minimum of three (3) quotations for each item or group of items required. An accurate and complete file of quotations will be maintained containing the name of the vendor, the date and amount of each quotation.

The Executive Director may reject any bid, quote or proposal in whole or in part when it is in the best interest of the DDA. When making this determination, the Executive Director may consider, among others, the following factors:

1. Decision by DDA not to proceed with the project
2. Over the budgeted amount
3. Substantial change in specifications and/or scope requiring a re-bid
4. No Responder met specifications
5. No Responder capable of performing

Temporary exemption to public records law for competitive solicitations. Sealed bids, proposals, or replies received by the DDA pursuant to a competitive solicitation are exempt from section 119.07(1) and section 24(a), Article I of the State Constitution until such time as the DDA provides notice of an intended decision or until thirty (30) days after the opening of the bids, proposals, or final replies, whichever is earlier. If the DDA rejects all bids, proposals or replies submitted in response to a competitive solicitation and concurrently provides notice of its intent to reissues the competitive solicitation, the rejected bids, proposals, or replies shall remain exempt from section 119.07(1) and section 24(a)1, Article I of the State Constitution until such time as the DDA provides notice of an intended decision concerning the reissued competitive solicitation or until the DDA withdraws the issued competitive solicitation. Notwithstanding



the foregoing, a bid, proposal, or a reply shall not be exempt for longer than twelve (12) months after the initial DDA notice rejecting all bids, proposals, or replies.

INVITATION TO BID

(a) Invitation to bid. The invitation to bid shall be used when the agency is capable of specifically defining the scope of work for which a contractual service is required or when the agency is capable of establishing precise specifications defining the actual commodity or group of commodities required.

1. All invitations to bid must include:
 - a. A detailed description of the commodities or contractual services sought; and
 - b. If the agency contemplates renewal of the contract, a statement to that effect.
2. Bids submitted in response to an invitation to bid in which the agency contemplates renewal of the contract must include the price for each year for which the contract may be renewed.
3. Evaluation of bids must include consideration of the total cost for each year of the contract, including renewal years, as submitted by the vendor.
4. The contract shall be awarded to the responsible and responsive vendor who submits the lowest responsive bid.

REQUIREMENTS OF REQUEST FOR PROPOSALS

The Request for Proposals ("RFP") shall provide a statement of need or problem description for which proposed solutions are sought. RFPs shall be utilized when price is not the main variable and other criteria, such as creativity, knowledge, and professional services are highly valued. RFP's may include specifications, scope of services, and proposed contractual terms and conditions to which a proposer must respond. The RFP shall encourage the proposal of alternative specifications, scope of services, and proposed contractual terms and conditions, if such alternatives are proposed as the best method of meeting the need stated or the best solution to the problem described.

Preparation of Scope of Work: The Scope of Work shall be prepared and vendor suggestions submitted to the Executive Director in a timely manner.

Pre-Opening Discussions: Any questions by the prospective bidders concerning an RFP shall be addressed to the Executive Director/or designee, who is authorized only to direct the attention of prospective proposers to various portions of the RFP so they may read and interpret such for themselves. Interpretations of the RFP or additional information as to its requirements, where necessary, shall be communicated to all prospective proposers by written addendum.

RFP Opening: At the designated time and date the DDA shall open the proposals, record the names of the various proposers.

Selection Committee: A selection committee may be formed by the Executive Director with input from the appropriate community leaders. The DDA will schedule the evaluation meeting by the committee and conduct the process in an open meeting. As a courtesy, the DDA may notify the proposers of the meeting. The Executive Director or designee will conduct the meeting and decide the award basis.



Selection of Proposer with Whom to Negotiate: The Proposer ranked first by the committee will be presented to the DDA Board seeking the Board's approval to begin negotiating a contract. The Executive Director shall provide written notification to the proposer selected as the proposer with whom to negotiate.

Contract Negotiations: Upon selection of the proposal determined to be the best value to the DDA, contract negotiations shall commence with the person or entity whose proposal was selected.

BID PROTESTS

To establish a procedure for a prospective bidder to protest a bid against the DDA.

Any actual or prospective bidder, offeror, or contractor with a "substantial interest" who is aggrieved in connection with solicitation or award of Contract may protest in writing to the Executive Director. A bidder shall be deemed to have a "substantial interest" if the bidder would have been selected as the lowest Responsible and Responsive bidder but for the alleged mistake or irregularity described in the protest. Protesters shall file their written protests along with a bid protest cash bond in an amount equal to 5% of the bid or \$5,000, whichever is less, or if the bid amount cannot be determined, with the Executive Director during normal business hours. The bond will be refunded to a protestor if the protest is upheld. Protests shall specifically describe the subject matter and facts giving rise to the protest. Protests shall be deemed effective on the date they are received by the Executive Director. The Executive Director shall immediately deliver the bid protest to the DDA Attorney with a memorandum setting forth the facts and circumstances surrounding the protest. The deadlines for filing bid protests are as follows:

1. If the protest relates to an Invitation for Bid or Request for Proposal, the protest shall be received prior to the bid submittal deadline date.
2. If the protest relates to any other matter relating to the bid, including, but not limited to, the Award of a Contract, the protest must be received no later than seven (7) regular business days after the date of notification of bid award by the DDA.

Decision:

If the protest is not resolved by mutual agreement, the DDA Attorney shall make a recommendation to the Executive Director who shall issue a decision in writing, or the Executive Director may direct the DDA Attorney to render a decision in writing to the protesting bidder, offeror, or contractor. The Executive Director shall have the authority to settle and resolve a protest of an aggrieved bidder, offeror or contractor, actual or prospective, concerning the solicitation or award of a contract. The decision shall:

1. State the reasons for the action taken; and
2. Inform the protester of its right to appeal as provided in this part.



Notice of Decision:

A copy of the decision under this section shall be mailed or otherwise furnished to the protestor and any other party intervening.

Finality of Decision:

A decision of the Executive Director under this section shall be final and conclusive unless the protester files a written appeal with the DDA within three business days of the Executive Director's decision. The DDA Board within thirty (30) days of the Executive Director's response shall consider the protest.

Failure to Follow Procedure:

A protestor's failure to follow the protest procedure set forth herein shall render void any protest or claim brought by an aggrieved bidder, offeror, or contractor.

Costs not recoverable:

Costs incurred by a protesting party, including but not limited to attorney fees and costs, are the sole responsibility of the protesting party.



PURCHASING & PAYMENT PROCESS – DRAFT 3.22.2026

Purpose

To establish a clear, consistent process for procurement, ensuring proper authorization, accurate budget allocation, and strong financial controls.

Scope

This procedure applies to all DDA and Old School Square purchases, including goods, services, events, and operational expenses.

Procedure Steps

1. Identify Need & Budget Line Item

- Staff identifies a purchasing need.
- The appropriate budget line item must be confirmed prior to obtaining a quote.
- If unclear, confirm with the Manager or Executive Director before proceeding.

2. Obtain Quote

- The responsible Manager (or designated staff under their supervision) obtains a quote from the vendor.
- Quotes should include:
 - Vendor name
 - Description of goods/services
 - Total cost
 - Date and validity

3. Manager Review & Approval

- The Manager responsible for the budget line item:
 - Reviews the quote for accuracy, necessity, and alignment with budget.
 - Confirms sufficient funds are available in the specified budget line.
 - Approves the purchase prior to commitment.
- Approval may be documented via:
 - Email confirmation, or
 - Purchase/credit card request form (if applicable)

4. Purchase Execution

- Once approved, the purchase may be made through:
 - Vendor invoice (to be billed), or
 - Approved DDA credit card process

5. Invoice Receipt & Documentation

- Upon receipt of the invoice, the Manager must:
 - Review the invoice for accuracy (matching quote and services received).
 - Ensure all supporting documentation is included (quote, approvals, receipts if applicable).



6. Submission to Bookkeeper

- The Manager forwards the invoice to the Bookkeeper with the following required information:
 - Approved budget line item
 - Clear description of the expense (what it was for)
 - Supporting documents (quote, receipt, approval)
- Submission should be timely to ensure accurate financial reporting.

7. Bookkeeper Processing

- The Bookkeeper will:
 - Verify completeness of documentation
 - Code the expense to the provided budget line item
 - Enter the invoice into the accounting system
 - Process payment for final approval and signature

8. Final Review & Oversight

- Periodic review of purchases will be conducted by:
 - Executive Director
 - Board Treasurer
- Ensuring compliance with DDA policies and audit standards.

Key Controls

- All purchases must be pre-approved by the responsible Manager
- Every expense must have a clearly identified budget line item
- No invoice will be processed without proper documentation
- Segregation of duties maintained between:
 - Approval (Manager)
 - Processing (Bookkeeper)
 - Executive Director
 - Board Treasurer or Chair



Segregation of Duties Matrix – Document Processing

Segregation of Duties Matrix – Draft (3.22.26)

Process Step	Requestor	Reviewer	Approver	Processor	Recorder	Reconciler	Oversight
Document Initiation	✓						
Data Entry / Form Completion	✓						
Supporting Documentation Attach	✓						
Review for Accuracy & Budget		✓					
Approval Authorization			✓				
System Entry / Processing				✓			
Document Filing / Recordkeeping					✓		
Payment Processing (if applicable)			✓	✓			
Reconciliation (monthly/periodic)						✓	
Financial Approval / Oversight Review							✓

Practical Application

- DDA Staff member submits a **credit card purchase form or invoice** → *Requestor*
- Operations Manager reviews for budget alignment → *Reviewer*
- Executive Director approves → *Review & Approve*
- Bookkeeper enters into accounting system → *Processor*
- Documents saved in Vendor Bill folder → *Recorder*
- Monthly financials reviewed → *Treasurer and Board of Directors*



Purpose

The purpose of this memo is to outline the methodology used by the Delray Beach Downtown Development Authority (DDA) to determine and allocate expenses between general DDA operations/programming and the management and programming of Old School Square (OSS). This framework supports transparency, consistency, and alignment with the Interlocal Agreement (ILA), while ensuring accurate financial reporting.

Guiding Principles

The allocation of expenses is guided by the following principles:

- Direct Benefit: Costs are assigned based on the primary program, function, or asset receiving the benefit.
 - Programmatic Intent: Expenses are categorized based on whether they support DDA planned initiatives or OSS-specific operations and programming.
 - Consistency: Standardized coding practices are applied across all departments.
 - Transparency & Documentation: All allocations are supported by appropriate documentation and subject to internal review.
-

Expense Classification Methodology

1. Direct Expense Allocation

Expenses that can be clearly attributed to a specific function are coded accordingly:

- DDA Expenses: A. B. C. D
Costs associated with district-wide services, including marketing of Downtown Delray Beach, economic development programs, placemaking enhancements, and administrative operations.
 - OSS Expenses:
Costs directly tied to the operation, marketing, programming, and maintenance of the Old School Square campus, including:
 - Cornell Art Museum exhibitions and programming
 - Amphitheatre events (produced and rental support)
 - Vintage Gym operations and rentals
 - OSS-specific marketing and promotions
 - Facility-related expenses (cleaning, security, maintenance)
-

2. Shared or Indirect Costs

Certain expenses support both DDA and OSS functions and are allocated using a reasonable and consistent methodology. These may include:

- Staff time is allocated based on level of effort and functional responsibilities (e.g., percentage of time spent on OSS vs. DDA initiatives).

3. Event-Based Allocation

For events and programs:

- OSS Events:
All expenses related to events hosted at Old School Square are coded to OSS, including production, talent, staging, and event support.
 - DDA District Events:
Events such as Art & Jazz on the Avenue, Savor the Avenue, and other downtown activations are coded to DDA.
 - Hybrid/Collaborative Events: (very rare) First Friday Art Walk is an example. In cases where events serve both OSS and broader district objectives, expenses are allocated based on scope, location, and primary purpose.
-

4. Revenue Offset Consideration

Where applicable, OSS-related expenses are evaluated in conjunction with associated revenues, including:

- Facility rental fees
- Ticket sales
- Sponsorships and concessions

This ensures a clear understanding of net operating impact and supports informed budgeting decisions.

Review and Oversight

- All expenses are reviewed by management for appropriate classification prior to final approval.
 - Financial reports are prepared and presented regularly to the DDA Board, including OSS-specific reporting.
 - As part of ongoing process improvements, additional internal controls are being implemented to further standardize documentation, coding, and review procedures.
-

Conclusion

This methodology ensures that expenses are allocated in a manner that is logical, consistent, and aligned with the operational structure of the DDA and its management of Old School Square. The approach continues to evolve as part of the DDA's commitment to fiscal responsibility, transparency, and best practices in public sector financial management.



Summary

The DDA seeks to establish a concise policy regarding the use of DDA credit cards. This policy serves to clarify the appropriate personnel authorized to use DDA credit cards and identifies the process to obtain permission for use of a DDA credit card.

Authorized Users: The credit card is issued to the Executive Director only. DDA credit cards are not permitted to be issued to Board members or staff members. Staff may use the DDA credit cards for emergency supplies and other work-related purchases with the prior approval of the Executive Director.

Use of DDA Credit:

Cash advances are prohibited. Personal usage of a DDA credit card is not allowed. If personal expenses are charged to a DDA credit card unintentionally, those expenses must be reimbursed to the DDA within ten days of discovery.

Please see Appendix A for a detailed description of the process required to use a DDA Credit Card. Account Reconciliation Receipts for all purchases must be turned in to the Executive Director immediately following a purchase for reconciliation against the monthly credit bill. The Executive Director is responsible for verifying all transactions on credit accounts

APPENDIX A

This appendix describes the detailed process required for DDA personnel to use a DDA credit card:

1. The employee requests approval from the Executive Director to create a purchase order for a necessary item.
2. The purchase order is checked out by filling in the purchase information on the DDA Credit Car Purchase Form.
3. The purchase order form is completed by the employee.
4. The employee requests that the Executive Director approve the purchase order.
5. Upon approval of the purchase order by the Executive Director, the employee requests that the Executive Director issue the appropriate credit card. The Executive Director keeps all credit cards in a secure location.
6. The employee makes the necessary purchase with the credit card and keeps the receipt.
7. The employee returns immediately to the office and gives the credit card and receipt to the Executive Director.
8. The Executive Director secures the credit card in a secure location.
9. The Executive Director or designee compares the receipt with the purchase order and compares the receipt with the monthly credit card bill.
10. The Executive Director or designee then verifies all items on receipts and then reconciles the receipts with each monthly credit card bill prior to submittal of the Accounts Payable ledger.



DDA Credit Card Usage Procedure

To ensure accountability, transparency, and proper financial tracking, all team members must follow the procedures below when using a DDA credit card:

1. Pre-Purchase Approval

- All intended credit card purchases must be documented in the **Credit Card Purchase Form**.
- The form must include:
 - Description of the purchase
 - Purpose of the expense
 - Applicable **budget line item**
- The completed form must be submitted for **Manager/Supervisor Approval prior to making the purchase**.
- **No purchase should be made without prior approval.**

2. Making the Purchase

- Once approval is received, the purchase may be completed using the DDA credit card.
- Ensure the purchase aligns exactly with what was approved.

3. Receipt Collection

- A **detailed receipt** is required for every transaction.
- Receipts must clearly show:
 - Vendor name
 - Date of purchase
 - Itemized list of goods/services
 - Total amount paid

4. Documentation & Submission

- Attach the receipt to the approved **Credit Card Purchase Form**.
- Ensure all documentation is complete and accurate.

5. Filing for Processing

- Save the finalized documentation (form + receipt) in the designated:
 - **Vendor Bill Folder/OpsMgr Review Folder**
- Operations Manager on a weekly basis will reconcile charges with the receipts in the folder
- Once completed the receipts forms to be saved into the Ops Review Completed folder by month
- Bookkeeper to then pull receipts with budget line to be process and reconciled

6. Compliance

- Failure to follow this procedure may result in delays in reimbursement, processing issues, or revocation of credit card privileges.



FOOD AND BEVERAGE POLICY

1. The Policy for Purchases of Food, Beverages, and Supplies authorizes the purchase of all or a portion of food, beverages, supplies and incidental expenses when such expense fulfills a public purpose. Food may include refreshments or meals depending upon the circumstances, and with prior approval by the Executive Director. Incidental expenses include room setup charges, table linens, table decorations, and gratuities. The purchase of food beverages, supplies, and incidental purchases are authorized for the following meetings, events, functions and situations:

- a. For DDA meetings, events and functions involving the DDA Board, citizens and businesses.
- b. For meetings that span traditional meal periods involving boards; such expenses may be incurred for any required attendee provided that the meeting takes place and the attendee is present before and after the traditional meal period being spanned.
- c. For meetings and special events sponsored by other organizations but that include DDA participation when such an event furthers a DDA purpose.
- d. For Employee Appreciation Events when recognition is the primary focus of the event. Invited guests may be included at such events.
- e. Meals for employees required to work during a declared local state of emergency.
- f. Meals when employees and others are not permitted to leave for meals due to emergency circumstances, as approved by the Executive Director.
- g. Senior staff may take customers, dignitaries, and "out of town official visitors" to a meal to explore DDA district related issues, with prior approval of the Executive Director. Such activities shall be the exception and not the rule.
- h. Employees making out of town site visits to other governmental offices may take their hosts to a meal.
- i. Food for team recognition events celebrating completion of a team's project.
- j. Food may be purchased for selected special events if prior approval is granted by the Executive Director.
- k. Employees called in to work on evenings, weekends, and holidays, when not regularly scheduled, may be provided with food.
- l. Reimbursement of employees for attending special events where the employee is representing the DDA in an official capacity, such as City luncheon, Legislative reception, Chamber of Commerce, etcetera.
- m. In County DDA business travel including mileage and meals, as required and approved by the Executive Director, including for professional education. Examples include monthly luncheon meetings of a professional organization.
- n. Off-site meetings when working through a mealtime, such as work sessions at the City or County, with prior approval of the Executive Director.
- o. For service awards and other office-wide recognition events held during work hours.
- p. Retirement receptions to celebrate retiring employees.
- q. For educational or training events, new employee orientation, and large agency information sessions.
- r. For Board members and staff required to attend Board Workshops and meetings.



If clarification is required to determine whether a purchase is permissible under this Policy, an individual shall contact their supervisor.

2. Certain categories of purchases are generally prohibited, although exceptions may be made by the Executive Director. Refreshments shall generally not be purchased for:
 - a. Supervisor meetings and regular team meetings;
 - b. Birthday celebrations; and
 - c. Individuals working through lunch, whether planned in advance or not.
3. Funding of events is allowable when it is part of a comprehensive program. Pre-approval for these types of activities is required by the Executive Director.