

City of Marco Island Florida

*51 Bald Eagle Drive
Marco Island, Florida
cityofmarcoisland.com*



Meeting Minutes - Draft

Monday, July 13, 2026

1:00 PM

Special Called Workshop - Audit Review of Fiscal Year 2025

Community Meeting Room

City Council

*Chair: Darrin Palumbo
Vice-Chair: Rene Champagne*

*City Council: Kevin Dohm,
Tamara Goehler, Stephen Gray,
Deb Henry, Bonita Schwan*

*City Manager: Casey Lucius
City Attorney: Alan L. Gabriel
City Clerk: Joan Taylor*

1. Call to Order

Chair Palumbo called the Workshop to order at 1:00 P.M., and he briefly highlighted the City Council Rules of Decorum for all present.

2. Roll Call

Present: 7 - Vice-Chair Champagne, Councilor Dohm, Councilor Goehler, Councilor Gray, Councilor Henry, Councilor Schwan and Chair Palumbo

Also Present

*Casey Lucius, City Manager
Joan Taylor, City Clerk
Alan L. Gabriel, City Attorney (via Zoom teleconference connection)
Chris Byrne, Fire Chief
Marcia Saulo, Finance Director
Chase Callaway, Finance Manager
Carol McDermott, Controller
Eugene Siegel, Out-going Chair, Marco Island Audit Advisory Committee
Elena McFann, In-coming, Marco Island Audit Advisory Committee (via Zoom Teleconference connection)
Chris Scherzinger, Marco Island Audit Advisory Committee Member (via Zoom Teleconference connection)
Chris Ricci, Out-going Marco Island Audit Advisory Committee Member
Christopher Kessler, Managing Partner, CliftonLarsonAllen LLP
Martin Luna, Video/Broadcast Technician
Jim Kornas, Recording Specialist
Citizens and Visitors*

3. Pledge of Allegiance

Led by Chair Palumbo.

4. Business

- a. [ID 26-5520](#) Presentation of the 2025 Audit Results and the Annual Comprehensive Financial Report (ACFR) - Christopher Kessler, CPA, Principal, CLA (CliftonLarsonAllen LLP)

Attachments: [Marco Island 2025 Governance Letter](#)
[FY 2025 Annual Comprehensive Financial Report \(ACFR\)](#)
[CLA Presentation](#)

At Chair Palumbo's request, Marco Island Audit Advisory Committee Chair Eugene Siegel briefly outlined the purpose of the Workshop, and he reported that the audit results were properly submitted to the State of Florida by the June 30, 2026 statutory deadline.

Mr. Siegel then introduced Mr. Christopher Kessler, Managing Partner, CliftonLarsonAllen LLP, to present the results of the Fiscal Year 2025 Financial Audit of the City of Marco Island.

Mr. Kessler outlined the specific audit services provided by his firm in the execution of the Fiscal Year 2025 audit, and he noted the five (5) reports that are included in his firm's audit report.

Mr. Kessler explained that his firm employs a "risk-based approach", and he briefly described the eight (8) audit process categories that were assessed by the CLA team.

Mr. Kessler summarized the results of his firms' Audit Opinion as being "clean" and "unmodified". He noted two material weaknesses - both related to audit adjustments - on the City's Financial Statement, with no material weaknesses or significant deficiencies found in the City's handling of State awards.

The contents of the CLA Governance Communication Letter to the City of Marco Island was briefly reviewed, and it noted that the audit proceeded without difficulty and according to plan with the full cooperation and support of City management.

Mr. Kessler fielded and responded to a number of questions related to specific items noted in the FY2025 Annual Comprehensive Financial Report (ACFR) from the members of the Council, as well as questions related to the application of artificial intelligence tools, next year's audit expectations, and his opinions regarding the readiness of the City Staff to engage in the Fiscal Year 2026 audit.

City Manager Casey Lucius thanked the leaders of the City's Finance Department for their efforts in working with the CliftonLarsonAllen LLP team to complete this year's audit. Though she was pleased with the progress achieved to date, she indicated that she was not satisfied with the current state of the City's operation, and that she is working with her department leaders to further advance the accuracy, transparency, and timeliness of the City's financial processes and service to the community.

5. Public Comments

No members of the public came forward to offer comment during this Workshop.

6. Adjournment

There being no further business before the Council, Chair Palumbo adjourned the Workshop at 2:18 P.M.

Darrin Palumbo, Council Chair

ATTEST:

Joan Taylor, City Clerk

PREPARED BY:

Jim Kornas, Recording Specialist