

City of Marco Island Florida

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



Meeting Minutes - Final

Thursday, September 4, 2025

9:00 AM

Community Room

Audit Advisory Committee

*Chair: Eugene Siegel
Vice-Chair: Elena McFann*

*Committee Members:
Thomas Fontana, Daniel Kastholm,
Jeffrey Michaels, Chris Ricci,
Teri Sommerfeld*

City Staff: Carol McDermott, Jill Cartaya

(1) CALL TO ORDER

Chair Siegel called the meeting to order at 9:00 am.

(2) ROLL CALL

Present: 5 - Member Fontana, Vice-Chair McFann, Member Ricci, Member Sommerfeld and Chair Siegel

Not Present: 1 - Member Michaels

(Note: Member Michaels did not confirm at Roll Call but was confirmed as remotely available via Zoom teleconference connection at 9:33 am and exited Zoom teleconference at 10:15 am)

MOTION by Vice-Chair McFann, seconded by Chair Siegel, to allow Member Michaels to participate in and vote on all matters coming before the Audit Advisory Committee. MOTION CARRIED BY THE FOLLOWING VOICE VOTE:

Yes: 5 - Member Fontana, Vice-Chair McFann, Member Ricci, Member Sommerfeld and Chair Siegel

ALSO PRESENT

- Councilor Schwan*
- Councilor Goehler*
- Councilor Champagne*
- Vice-Chair Gray*
- Mike McNees, City Manager*
- Sharon Dangles, Interim Finance Director*

(3) PLEDGE OF ALLEGIANCE

Led by Chair Siegel

(4) APPROVAL OF THE AGENDA

Chair Siegel requested to move up an item from New Business to Old Business.

Motion by Member Ricci, seconded by Vice-Chair McFann to Approve the Agenda as Amended. MOTION CARRIED BY THE FOLLOWING VOICE VOTE:

Yes: 5 - Member Fontana, Vice-Chair McFann, Member Ricci, Member Sommerfeld and Chair Siegel

Not Present: 1 - Member Michaels

(5) APPROVAL OF THE MINUTES

[ID 25-4665](#) Approval of the Audit Advisory Minutes of July 17, 2025.

Chair Siegel requested to approve the July 17, 2025, meeting Minutes.

MOTION by Member Sommerfeld, seconded by Member Michaels to Approve July 17, 2025, Minutes. MOTION CARRIED BY THE FOLLOWING VOICE VOTES:

Yes: 6 - Member Fontana, Vice-Chair McFann, Member Michaels, Member Ricci, Member Sommerfeld and Chair Siegel

(6) OLD BUSINESS

[ID 25-4666](#) Update and Preparation for the Upcoming Audit

Mr. Christopher Kessler, CPA, Principal, CLA (CliftonLarsonAllen, LLP) presented a brief overview of the Time and Action Calendar for the upcoming FY25 Audit.

Members actively participated by sharing their input and seeking clarification through questions.

Sharon Dangles, Interim Finance Director, added that Mr. Kessler will be meeting the Audit Advisory Committee in February for an update on how the audit is progressing and in March before the ACFR is finalized.

(7) NEW BUSINESS

[ID 25-4667](#) Status of Nomination for open Audit Advisory Committee Position

The new member will be presented at the City Council Meeting on September 8th, 2025, for approval.

[ID 25-4668](#) Status of Finance Director Recruitment

Chair Siegel asked Mike McNees, City Manager, about the recruitment process for the Finance Director position.

Mike McNees, City Manager, stated that the City received a good response to the posting for the Finance Director Position. There were a few exceptional candidates to consider. The goal is to present the candidate to the City Council meeting on Monday, September 8th, 2025.

[ID 25-4669](#) FY2024 Implementation of a Corrective Action Plan

Chair Siegel asked Sharon Dangles, Interim Finance Director, for an update with the implementation of the Corrective Action Plan.

Sharon Dangles, Interim Finance Director, replied with the findings for FY24 audit, Ms. Dangles will be making a presentation on September 22nd, 2025, at the City Council Meeting with an update. Also, the Finance Department has looked at the current grant processes, and have met with the Department Directors, and is working on a Grants Policy and Procedure Manual. Ms. Dangles made comparisons of different municipalities to see what their framework was in their grant process. Ms. Dangles hopes to have the Grants Policy and Procedure Manual completed by September 30th, 2025.

Ms. Dangles explained that the current Grants Consultant tracks all grants/information with spreadsheets, i.e. when quarterly reports are due, following up with departments that have quarterly reports and keep track of all year-to-date expenses that are covered with grants. In the future we will be looking into a online process within our Enterprise system, grant and project numbering system.

The Finance Department is looking at ways to strengthen internal controls and document information correctly. The Finance Department is working with the other departments and Grants Consultant at the close of FY24, September 30th, that information is properly being recorded as revenue to be in line with the current expenditures to be in compliance with GASB 33.

The Finance Department will be updating the end-of-year checklist to include Grants.

Chair Siegel prepared a letter to present to City Council regarding a recommendation to include a Grant Accountant position for FY26 if approved by the Committee.

Members participated by sharing their input and in search of clarification through questions regarding the Grant Accountant position.

Mike McNees, City Manager, added enlightenment to the discussion.

[ID 25-4670](#) FY2025 Year-End Closing and Preparation of the next audit

Discussed in detail.

[ID 25-4671](#) Audit Advisory Committee Engagement on FY2025 Audit

The Audit Advisory Committee should meet at least three times between now and the end of March.

[ID 25-4672](#) Role of Audit Advisory Committee in any Government Efficiency Audit

Chair Siegel asked Vice-Chair McFann to make revisions, additions, etc. and have it ready for the next meeting.

[ID 25-4673](#) Review of Operating Principles for Committee - Objectives and Responsibilities dated November 12, 2019

Chair Siegel asked Vice-Chair McFann to make revisions, additions, etc. and have it ready for the next meeting.

Vice-Chair McFann asked to discuss some of the proposed suggestions.

MOTION by Member Sommerfeld, seconded by Member Ricci to Approve Vice-Chair McFann to work on revising, making additions and/or suggestions to the Review of Operating Principles for Committee – Objectives and Responsibilities. MOTION CARRIED BY THE FOLLOWING VOICE VOTES:

Yes: 5 - Member Fontana, Vice-Chair McFann, Member Ricci, Member Sommerfeld and Chair Siegel

Not Present: 1 - Member Michaels

(8) STAFF COMMUNICATIONS

[ID 25-4675](#) DOGE Insight from Audit Advisory Committee

Chair Siegel asked if there was any contact by DOGE.

Mike McNees, City Manager, replied that the city was asked for 5 years of financial information by the State. Analysis is still pending.

(9) CITY COUNCIL COMMUNICATION

Vice-Chair Gray thanked the Audit Advisory Committee for an informative meeting and discussion.

Councilor Schwan thanked the Audit Advisory Committee for their hard work.

Councilor Goehler thanked the Audit Advisory Committee for an educational meeting.

(10) PUBLIC COMMENT

The following member of the community came forward to offer their thoughts to the Members of the Committee:

Brad Henson

(11) NEXT MEETING: CONFIRMATION & ATTENDANCE

Vice-Chair will be working on a meeting schedule.

(12) PROPOSED AGENDA TOPICS FOR NEXT MEETING

Review and suggestions to update Objective and Responsibilities.

Meeting dates and times.

(13) OTHER COMMITTEE COMMUNICATIONS

None.

(14) ADJOURNMENT

There being no further business before the Committee, Chair Siegel adjourned by meeting at 10:41 am.