

From: Bradley, Ken [mailto:Ken.Bradley@]
Sent: Tuesday, January 29, 2013 5:57 PM
To: Randy Knight; Ken Bradley
Subject: RE: Audit Contract with James Moore & Co. Issue

Thanks for the update.

KWB

From: Randy Knight [mailto:Rknight@cityofwinterpark.org]
Sent: Tuesday, January 29, 2013 1:47 PM
To: Bradley, Ken
Subject: Re: Audit Contract with James Moore & Co. Issue

Yes they are public if not about pending or threatened litigation.

Randy Knight
City Manager

From: Bradley, Ken [mailto:Ken.Bradley@]
Sent: Tuesday, January 29, 2013 01:44 PM
To: Randy Knight; Ken Bradley
Cc: Wes Hamil
Subject: RE: Audit Contract with James Moore & Co. Issue

Randy:

Are legal opinions "open" to the sunshine and discovery?

Please ask Larry.

Thanks.

KWB

-----Original Message-----

From: Randy Knight [Rknight@cityofwinterpark.org]
Sent: Tuesday, January 29, 2013 12:57 PM Eastern Standard Time

To: 'Tom Childers'
Cc: Wes Hamil; Clarissa Howard; City Commissioners
Subject: FW: Audit Contract with James Moore & Co. Issue

Per your request.

Randy B. Knight, C.P.A.
City Manager
City of Winter Park, Florida
407 599-3235

-----Original Message-----

From: Usher L. Brown [<mailto:lbrown@orlandolaw.net>]
Sent: Sunday, January 27, 2013 2:23 PM
To: Randy Knight; Wes Hamil; Carolyn Cooper
Cc: City Attorney Administrative assistant -
Subject: FW: Audit Contract with James Moore & Co. Issue

I have reviewed the attached endorsement.

Neither I nor my firm make such endorsements, nor do we donate to a campaign where we represent the government entity. Regardless of how tempted I may be. This is because the attorney (and auditor) are independent professionals directly employed by the Commission, and our duty is owed always to the entity and not to an individual Commissioner.

Before anyone reaches a conclusion, it is important to confirm whether this was an authorized statement by the auditor and whether the quote is accurate. If the accountant knowingly made this endorsement for use in the campaign, then the question becomes whether the Commission wants to take an action on the contract because of the auditor's endorsement. In my opinion, an official could reasonably find that this endorsement, (assuming it is a materially accurate quote), made with the intent that it would be used publicly in the campaign, created at least an appearance that the auditor failed to take action to assure the City and the public regarding her "independence". As stated in my previous letter, Generally Accepted Auditing Standards stress that the auditor has an affirmative duty to assure her independence.

The rule of independence is imposed so that the public are assured that if wrongdoing is uncovered it will be reported, without concern that the report might favor certain "preferred" personnel or officials. That concern of unreported wrongdoing does not apply in this case, I am certain. But the standard of "independence" is like a "lock", and locks are designed to keep good and honest people out.

I am certain we can find instances where attorneys and auditors endorse their client's members during campaigns, without repercussions. Several years ago the Sentinel called to find out whether my firm or I donate to campaigns where we represent the entity. I told them that we do not. A few days later they published a story about the Volusia School Board Attorney's donation to the campaign of an incumbent school board member in her re-election race, and my comment was included in the story. That is one example I'm personally aware of, and that attorney continued to do work for the Volusia Board after that, so that Board was OK with it. So, it's all a question of how much "politics" a particular agency wants in its professional procurement practices.

It isn't my role to decide whether this endorsement warrants termination of the contract. I can only report that the standard of "independence" is incorporated in the engagement, and I think there is an appearance that the standard is compromised if the professional actively endorses a candidate. Moreover, the auditor should have a chance to

explain whether she in fact endorsed as represented, and if so, her thoughts on how such endorsement did not unacceptably compromise her independence as the external auditor, nor create an appearance of such.

Larry

-----Original Message-----

From: Tami Austin
Sent: Sunday, January 27, 2013 11:31 AM
To: Usher L. Brown
Subject: FW: Audit Contract with James Moore & Co. Issue

FYI from Carolyn Cooper

From: Carolyn Cooper [CCooper@cityofwinterpark.org]
Sent: Sunday, January 27, 2013 1:06 AM
To: Tami Austin
Subject: RE: Audit Contract with James Moore & Co. Issue

Tami, I will forward the endorsement being questioned. Carolyn _____
From: Tami Austin [taustin@orlandolaw.net]
Sent: Friday, January 25, 2013 9:21 PM
To: Ken Bradley; Carolyn Cooper; Tom McMacken; Sarah Sprinkel; Steven Leary
Cc: Usher L. Brown; Ken. Bradley
Subject: FW: Audit Contract with James Moore & Co. Issue

Mayor and Commissioners:

Please see the attached, FYI.

****PLEASE NOTE:** Do not respond globally. Florida has a very broad public records law (F. S. 119). All e-mails are kept as a public record. Your e-mail communications, including your e-mail address may be disclosed to the public and media at any time.

From: Tami Austin
Sent: Friday, January 25, 2013 9:10 PM
To: Randy Knight, CPA, City Manager; whaml@cityofwinterpark.org
Cc: Usher L. Brown; Michelle del Valle, Assistant City Manager
Subject: Audit Contract with James Moore & Co. Issue

Randy and Wes:

Please see the attached. Do not hesitate to contact us if you have any questions or if you'd like to discuss this with Larry.

Tami Austin, Paralegal to:
Usher L. Brown, Esq.
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