



**GREGORY C. HARRELL**  
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

CLERK OF COURT  
RECORDER OF OFFICIAL RECORDS  
CLERK AND ACCOUNTANT OF THE BOARD OF COUNTY COMMISSIONERS  
CUSTODIAN OF COUNTY FUNDS AND COUNTY AUDITOR

POST OFFICE BOX 1030  
OCALA, FLORIDA 34478-1030  
TELEPHONE (352) 671-5604  
WWW.MARIONCOUNTYCLERK.ORG

**TO:** Board of County Commissioners, individually  
Mounir Bouyounes, County Administrator  
Angel Roussel, Assistant County Administrator-Public Works  
Alan Jones, MSTU Director

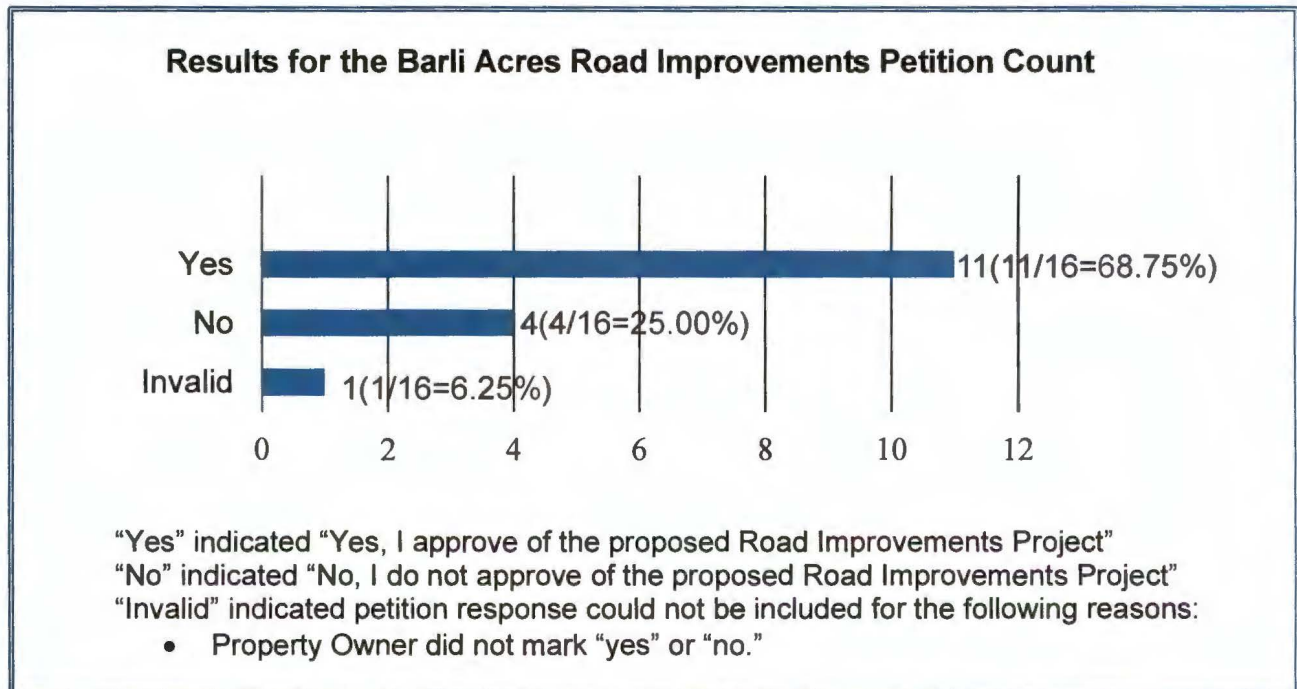
**FROM:** Gregory C. Harrell, Clerk of Court and Comptroller *gch*  
Sachiko Horikawa, Internal Audit Director *Se Sachiko*

**DATE:** March 31, 2021

**RE:** REPORT No. 2021-02: MSTU Barli Acres Road Improvements Petition Count

**Tabulation Summary**

The MSTU Department mailed petitions to 30 property owners of Barli Acres. Internal Audit confirmed the timely responses of 16 property owners. We concluded that a **majority** of the timely responding property owners voted **in favor** of the road assessment project.



**Activities Performed**

Internal Audit collected the petitions at a separate Clerk post office box. We maintained security and confidentiality of petitions received up to the time of opening, counting, and tabulating on March 30, 2021.

One petition resulted in an invalid response because the property owner did not indicate “yes” or “no” vote.

In accordance with Board of County Commissioners (BCC) wishes, as stated in the workshop on December 8, 2011, we have already reported to you the final tabulated results by email dated March 30, 2021, for the proposed road improvements for Barli Acres.

The tabulation process was performed by Heather Ewing, Aracelis Maldonado, Sarah Conti, and Oryn Ards. We understand that this reporting memorandum may be used in a subsequent Agenda Item as supporting documentation.

**Background**

On December 8, 2011, the BCC held a MSTU workshop on the proposed revised procedures for handling MSTU road improvements and petition counts. Per the request of the BCC, Internal Audit accepted the tasks of conducting the physical opening, counting, and tabulation of the petitions, and reporting the results by email followed by a formal report.

The objective of the MSTU road assessment tabulation performed by Internal Audit is to provide an independent evaluation for the BCC to measure the “initial support for the proposed project.” (BCC Policy No. 20-01)

Road assessment tabulation is a non-audit function of the Internal Audit Department and is performed per the request of the BCC. We do not have any operational responsibility over the MSTU Department or road assessment projects.

In the instance of multiple owners of a property, one petition is mailed to the mailing address for that property. Any of the property owners can vote, but only one vote per property can be accepted.

To determine ownership of property, Internal Audit relies on the accuracy of the information displayed on the Property Appraiser's website. The information obtained from the Property Appraiser's website is believed to be reliable, but Internal Audit makes no guarantees regarding the accuracy of the information.