Memorandum from Commissioner McCann, for Independent Forensic Audit Attached

October 20, 2026 - Regular Meeting

Subject
County Administrator Contract Discussion

Category
COMMISSIONER AGENDA/COMMENTS

Briefings
None

Contact and/or Presenter Information
Commissioner Dr. Bob McCann

Action Requested
- Motion for a formal written and public reprimand
- Motion to authorize an outside Forensic Audit

Enabling/Regulating Authority
Commissioner

Applicable Advisory Board
N/A

Background Discussion
This item concerns allegations of misconduct by County Administrator Charlie Bishop, as defined by applicable Florida Statutes and the County Administrator's contract, following the October 8, 2026, discussion regarding his contract. The County Administrator was absent from that meeting due to illness. This item provides the Board with an opportunity to continue the discussion, ask the County Administrator questions directly, provide feedback, and address concerns regarding his conduct.

Based on comments made by Commissioners during the October 8, 2026, discussion, an independent external forensic audit is requested to review the identified discrepancies, clarify outstanding questions, and establish a clear understanding of the matters under consideration.

A formal written memorandum will be distributed at the meeting and entered into the public record.

Attorney Review
Not Reviewed (No apparent legal issues)

Instructions to Board Records
None

Cost and Funds Source Account Number and Name
TBD

Amount and Frequency of Recurring Costs
N/A

From: talonthedog@mail.com <talonthedog@mail.com>
Sent: Friday, October 9, 2026 1:28 PM
To: Mike Rahn <mike.rahn@mymanatee.org>; Robert McCann <drbob.mccann@mymanatee.org>; Charlie Bishop <charlie.bishop@mymanatee.org>; Amanda Ballard <amanda.ballard@mymanatee.org>; Bryan Parnell <bryan.parnell@mymanatee.org>; Stephanie Garrison <stephanie.garrison@mymanatee.org>; Jason Bearden <jason.bearden@mymanatee.org>; George Kruse <george.kruse@mymanatee.org>; Tal Siddique <tal@mymanatee.org>
Subject: Expectations for Conduct and Accountability

Commissioners Bearden and McCann,

I strongly object to your characterization of Administrator Bishop's response at a past board hearing as "verbal assault." As someone present in the audience, I believe that accusation leaves out the conduct that prompted his response and misrepresents what occurred.

Commissioner Bearden, your aggressive demeanor and invitation for Mr. Bishop to "step outside" were alarming. His response—"Why, you want to take a swing at me?"—must be considered in that context. It is unacceptable to disregard the provocation while portraying his reaction as the offense.

The escalation made me fearful for my safety. I was concerned about how far the confrontation might go, including the possibility of a weapon being drawn. That was my fear in the moment, and it underscores how disturbing the conduct appeared from the audience.

Commissioner McCann, I believe your characterization is wrong. Presenting this exchange as an unprovoked verbal attack by the administrator looks like political spin rather than a fair accounting of the incident. Please review the complete recording and address the full sequence of events.

An elected title does not excuse intimidation or disrespect toward county staff. Decisions belong to the board acting collectively, and individual commissioners should not use their positions to pressure, demean, or threaten employees.

You have every right to question the administrator and disagree with his decisions. You also have a responsibility to exercise restraint, represent events accurately, and meet the standards of professionalism you expect from others.

Do better. Get the facts straight, acknowledge your own conduct, and treat county staff with the dignity they deserve.

J. Bender

MEMORANDUM FOR INDEPENDENT FORENSIC AUDIT

To: Manatee County Board of County Commissioners

From: Commissioner Bob McCann, District 5
Date: October 20, 2026
Subject: Request for an Independent Outside Forensic Audit of Manatee County Government Contracts, Capital Improvement Projects, and Discretionary Spending

Purpose

I am formally requesting that the Manatee County Board of County Commissioners authorize an independent, outside forensic audit of selected county contracts, expenditures, capital improvement projects, and discretionary spending practices.

The audit should be conducted by an independent accounting and forensic auditing firm with no prior financial, professional, or political ties that could compromise its independence.

The purpose of this request is to ensure transparency, accountability, fiscal responsibility, and public confidence in the administration of Manatee County taxpayer funds.

In particular, the audit should examine matters involving Mosaic-related agreements and payments to CIP Solutions, the proposed contract for PFAS with CIP solutions, the Capital Improvement Program (CIP), Light Up Manatee contracts and expenditures, and discretionary spending associated with Commissioner Charlie Bishop, to the extent those matters involve county funds, county contracts, official actions, or other county financial activity.

This request is in response to allegations of wrongdoing by county officials which each has denied and unanswered questions during previous meetings. It is a request for an independent, evidence-based examination to establish whether public funds have been properly authorized, accounted for, spent, and monitored.

Scope of the Requested Audit

1. Mosaic-Related Agreements, Payments, and Obligations

The auditor should review relevant agreements, financial transactions, public-private arrangements, contributions, grants, mitigation obligations, and other financial relationships between Manatee County and Mosaic or its affiliated entities, as applicable.

The review should determine:

- Whether all agreements and financial obligations were properly documented, approved, and administered.
- Whether payments, contributions, reimbursements, credits, and other financial transactions were accurately recorded.
- Whether the county received the benefits, services, infrastructure, or other consideration required under applicable agreements.
- Whether any county expenditures or commitments connected to these arrangements were properly authorized and supported.
- Whether conflicts of interest, inadequate disclosures, or weaknesses in oversight warrant further examination.



The audit should identify any discrepancies, unsupported transactions, unfulfilled contractual obligations, or other material findings supported by the evidence.

2. Capital Improvement Program (CIP)

The audit should examine selected Capital Improvement Program projects, including project budgets, appropriations, contracts, change orders, invoices, payments, and final costs.

The review should determine:

- Whether project expenditures were consistent with approved budgets and authorized purposes.
- Whether contract awards and procurement decisions complied with applicable county policies and legal requirements.
- Whether change orders, cost overruns, delays, and scope modifications were adequately justified and approved.
- Whether contractors delivered the goods, services, and work for which the county paid.
- Whether project estimates, schedules, and financial reporting accurately reflected actual obligations and expenditures.
- Whether adequate controls existed to prevent duplicate payments, unsupported charges, waste, fraud, or mismanagement.

The auditor should prioritize projects with substantial cost increases, repeated amendments, unusual procurement circumstances, unexplained delays, or other identifiable financial risk indicators including whether the contracts were open for required procurement times and whether the procurement was no bid or available for competitive bid.

3. Light Up Manatee Contracts and Expenditures

The audit should examine contracts, agreements, appropriations, payments, reimbursements, vendor relationships, and program expenditures associated with Light Up Manatee.

The review should establish:

- The total amount of county funds committed, appropriated, and disbursed.
- The entities and individuals receiving county payments, where disclosure is permitted by law.
- Whether contract terms, deliverables, and performance requirements were satisfied.
- Whether procurement, vendor selection, and contract approvals complied with applicable rules and laws.
- Whether invoices and payments were supported by adequate documentation.
- Whether the county conducted appropriate performance monitoring and verified that public funds were used for their authorized purposes.

The auditor should reconcile the amounts approved, contracted, invoiced, and paid, and explain any material discrepancies or irregularities.

4. Administrator Charlie Bishop's Discretionary Spending

The audit should review discretionary expenditures, allocations, reimbursements, purchases, grants, sponsorships, travel, event-related expenses, and other spending authorized, requested, sponsored, or administered by Administrator Charlie Bishop, insofar as those activities involve county funds or official county business.

The review should determine:

- The legal and policy basis for each applicable category of discretionary spending.
- Whether expenditures were supported by receipts, invoices, written approvals, and a documented public purpose.
- Whether spending complied with county purchasing rules, budget restrictions, reimbursement policies, and applicable disclosure requirements.
- Whether any transactions involved related parties, potential conflicts of interest, unusual payment arrangements, or inadequate competitive procedures.
- Whether expenditures were accurately reported and subject to appropriate supervisory review.
- Whether any funds were spent outside their authorized purpose or without sufficient supporting documentation.

The audit should apply the same standards to comparable expenditures by other county officials when necessary to determine whether policies are applied consistently and whether broader control weaknesses exist.

No conclusion about an individual's conduct should be reached without reviewing the relevant records and giving affected parties an appropriate opportunity to respond to material findings.

Independence and Audit Standards

To preserve the credibility of the review, I request that the county retain an independent forensic accounting firm through a transparent procurement process, with the engagement approved in a manner that protects the auditor from political or administrative interference. I suggest SI Global Partners, whose Managing Partner Robert O'Neill is the Managing Partner. He was previously AUSA for the Middle District of Florida.

The engagement should include:

- Independence disclosures: Identification of relevant financial, professional, and other relationships between the selected firm and the county, its officials, and the entities under review.
- Comprehensive access: Lawful access to contracts, amendments, invoices, purchase orders, payment records, bank and accounting records, procurement files, communications, meeting materials, and other relevant documentation.
- Transaction testing: Risk-based testing of payments, contract awards, change orders, reimbursements, and other financial activity.
- Document preservation: Appropriate preservation of relevant electronic and physical records, including records subject to retention requirements or litigation holds.

- Evidence-based findings: Clear identification of verified facts, financial discrepancies, control deficiencies, and any limitations on the auditor's conclusions.
- Public reporting: A written report presented at a public commission meeting, subject to applicable public-records laws, confidentiality requirements, and lawful protections for privileged or sensitive information.

Where appropriate, the engagement should follow applicable Government Auditing Standards, professional forensic accounting standards, and relevant Florida laws and county policies.

Requested Deliverables

I request that the independent auditor provide:

- A detailed accounting of the county funds examined, including amounts authorized, contracted, invoiced, and paid.
- A schedule of material discrepancies, unsupported expenditures, questionable transactions, and identified control weaknesses.
- An assessment of procurement practices, contract management, internal controls, and financial oversight.
- A review of whether contractual obligations and promised deliverables were fulfilled.
- Recommendations for recovering funds when legally warranted, strengthening financial controls, and preventing future problems.
- Referrals to appropriate oversight or law enforcement authorities if the evidence establishes a reasonable basis for such referrals.
- A final public report and a written county response addressing corrective actions, responsible departments, and implementation deadlines.

The county should also publish a follow-up report documenting the status of corrective actions within a reasonable period after the audit is completed.

Requested Board Action McCann

I Move:

1. That the BOCC approve this request for an independent external audit.
2. That the BOCC direct the appropriate county officials to make available all relevant contracts, projects, expenditures, and financial records within the proposed scope.
3. That the BOCC require that the auditor has sufficient independence, resources, and access to complete the examination without undue interference.
4. That the BOCC establish a reasonable timeline for the audit, public presentation of findings, and implementation of corrective measures.

Because the county's existing internal audit resources are insufficient to conduct this review independently, and their independence has been reasonably questioned by the public, the work should be assigned to an outside firm reporting its findings directly to the Board.

Conclusion

Public trust depends on the responsible stewardship of taxpayer dollars and the willingness of government to subject its financial decisions to independent scrutiny.

An outside forensic audit of the identified Mosaic-related financial arrangements, Capital Improvement Program projects, planned CIP non-potable water project that is not mandated by law, Light Up Manatee contracts, and Administrator Charlie Bishop's discretionary spending would provide an opportunity to verify compliance, identify deficiencies, clarify unanswered financial questions, and recommend corrective action where necessary.

The central issue is accountability, not accusation. An independent review would protect taxpayers, help safeguard the reputations of public officials and contractors where the evidence supports their actions, and establish a factual basis for any necessary reforms or further investigation.

I urge the Board to take this request seriously and authorize a transparent, independent review in the public's interest.

Respectfully submitted,
Commissioner Bob McCann
District 5