



Town of Astatula

Post Office Box 609

Astatula, Florida 34705

"A Little Bit Country"

TO: Astatula Town Council

FROM: Responses Compiled by Town Attorney, David M. Langley

RE: Town Staff Response to DOGE "Letter to Astatula (Sept. 30, 2026)"

DATE: October 8, 2026

On June 10, 2026, Mayor Zane Teeters and the Town Clerk received a request for documents from an email account associated with the Executive Office of the Governor, Department of Government Efficiency ("DOGE"). While unaware of the exact legal authority, scope, or purpose of the request, the Town complied in good faith and under threat of fines if ignored or delayed.¹ The Town produced over 2,000 pages of documents, taking full-time staff around 90 hours to complete without charge to DOGE. Despite requests from Town staff for an opportunity to speak with DOGE personnel, provide input, context, analysis, or explanation for their review before a report was published, no such opportunity was provided to Town staff or any Council Member that Town staff is aware of.

Thus, this document shall serve as Town staff's response to the findings made by DOGE in the September 30, 2026, "Astatula Efficiency and Governance Review" so that any current or future Astatula Town Council Member, concerned citizen, or any interested party is aware of the context and analysis that went into many of the situations addressed in the report. The number of each paragraph below corresponds with the red numbering in the DOGE report to address each claim. Copies of records substantiating the Town's response follow in chronological order.

- (1.) The Town Attorney has requested copies or notice of any complaints against the Town submitted to DOGE or any other State agency so that they may be addressed by Town staff with the individual complainant. Most importantly, complaints regarding credible allegations of criminal misconduct were requested so that the Town can take appropriate action as

¹ Office of the Governor Executive Order 25-44, which created DOGE, expired on March 31, 2026. It appears DOGE is operating under SB 2502 and the Governor's Office of Policy and Budget discretionary authority to review the operations, spending, and financial documents of any local government that received state funding in the current or prior fiscal year.

quickly as possible to prevent any further criminal misconduct. DOGE has not responded or acknowledged receipt of these requests for more information or requests from Town staff to discuss the contents of the report.

- (2.) Criminal charges against former Town Clerk Jennifer Tucker were dropped on March 9, 2026. Ms. Tucker resigned as the Town Clerk on August 12, 2025, for unrelated reasons.
- (3.) Town staff promptly responded and provided records to DOGE and responded to all follow up requests timely and in good faith.
- (4.) Town staff is unaware of any pending or active criminal allegations against any current or former Town employee or Council Member. DOGE has not provided the Town any further information regarding these complaints.
- (5.) The Town Charter states in full that, “With the exception of police officers, the Town Council has the authority (by a majority vote) to appoint and when necessary remove any employee of the Town *per the Policy and Procedure Manual.*” Due to inconsistent and unavailable Town records, and under the advice of the Town Attorney, the Town brought this specific issue to Town Council for consideration and reaffirmed the current and legally applicable Town Policy & Procedure Manual after a properly noticed July 22, 2025, Town Council Special Meeting. Resolution 2025-12 re-affirms the 2008 version of the Town’s Policy and Procedure Manual, which grants the Mayor a much more active role in the day-to-day operations of the Town. Resolutions 2025-12 were approved in a 3-2 vote by Town Council.

Chapter 1.3 of the Town Policy and Procedure Manual provides that “The Mayor has final responsibility for hiring and firing Town employees....,” which has been the legal basis for the Mayor’s employment decision and policy authority. Chapter 1.3 also indicates that the Mayor has managerial responsibility until such time as a Town Manager is hired. Reading these documents together, it has been the Town Attorney’s interpretation of the Town Charter that Town Council has delegated its authority to remove employees through the procedures they approved in the Town Policy and Procedure Manual, as permitted and referenced in the language of the Charter. Some authority has been delegated to the Mayor and to Department heads depending on the circumstance. Importantly, under Section 14.6.2, any employee has the option to appeal to the Town Council any act or decision of the Mayor and/or their immediate supervisor and thus the Town Council has retained its ultimate authority regarding employee removal decisions consistent with the Town Charter. Any employee of the Town that was terminated during this time period could have appealed to the Town Council, regardless of the circumstances or by whom, if they chose to do so.

However, despite this authority, final decisions on most hiring and firing of employees were brought to Town Council for consideration and final approval out of an abundance of caution and under the advice of the Town Attorney. For example, the decision to affirm or overturn the termination or possible resignation of former Town Clerk Ann Quandt was brought to Town Council for consideration and final decision at a Special Meeting on December 17, 2025. Also, see the October 14, 2026, Regular Meeting agenda which requested Town Council approval for the hiring of three new employees.

The DOGE report does not specify which employees it finds were improperly terminated by the Mayor so it is not possible for Town staff to address any specific situations other than the two that are specifically mentioned. The Public Works Director mentioned in the report verbally resigned. There was a memo drafted to terminate his employment by the Mayor which was included in his personnel file, however, that employee verbally resigned prior to being provided a copy of that memo. The termination of the police officer referenced in the report was rescinded and voided after legal review and advice of the Town Attorney and that officer remained employed by the Town. On October 7, 2026, that officer resigned from his position effective October 30, 2026.

Town staff acknowledges that there has been high employee turnover and employee management challenges, however, many employees have resigned rather than been terminated by the Mayor alone.

- (6.) Town staff acknowledges and agrees that Section 4.8 of the Town Policy and Procedure Manual prohibits nepotism among Town employees. However, Section 1.2 states “Volunteer firefighters, the elected Mayor and Council Members ***are not covered*** unless specifically indicted otherwise.”

The Mayor’s wife, Mrs. Dawn Teeters, is not an employee of the Town and has never received any compensation for her time volunteering for the Town in planning and working Town events. She is only listed under “town staff” on Town agendas for organizational purposes. That designation on meeting agendas has no legal effect and was done because the Town Council requested that Ms. Teeters provide them a monthly report on Town events.

Further, Section 112.3135(2)(a), Florida Statutes, provides that family members may be appointed to boards for municipalities with a population under 35,000. As provided in the DOGE report opening paragraph, the population of Astatula is approximately 2,272, well under the 35,000 population for this exception to apply. Out of an abundance of caution and under the advice of the Town Attorney, on November 18, 2025, the Town Council considered and approved Resolution 2025-20, creating a Community Events Committee to ensure that the exception provided by Section 112.3135(2)(a) applied to the volunteer activities of Ms.

Teeters and any others who wished to volunteer for the Town's benefit. Ms. Teeters left her volunteer position on October 5, 2026.

- (7.) No negative action was taken against the employee for violating the Town Policy and Procedure Manual or nepotism.
- (8.) The Town Attorney agrees and acknowledges that Section 112.3143(3), Florida Statutes, prohibits elected officials from voting on any matter inuring to the officer's "special private gain or loss," which would include reimbursement of legal fees. However, Section 112.313(5) provides an exception allowing officers to vote on matters affecting their "salary, **expenses**, or other compensation... **as provided by law**." In Commission on Ethics Advisory Opinion 88-45, it provides that Florida courts have concluded that payment of attorney's fees by a governmental unit may be authorized under certain circumstances in view of the common law principle that public officers are entitled to a defense at the expense of the public in defending against unfounded allegations of official misconduct, arising from **performance of official duties and while serving a public purpose**. See *Nuzum v. Valdes*, 407 So.2d 277 (Fla. 3d DCA 1981); *Ellison v. Read*, 397 So.2d 352 (Fla. 1st DCA 1981); *Markham v. State Department of Revenue*, 298 So.2d 210 (Fla. 1st DCA 1974).

As reflected in the April 29, 2026, Special Meeting minutes, the Town Attorney explained to Town Council that in order to approve payment of the Mayor's legal fees, they must find that the Mayor's actions subject to the ethics complaint for which he was seeking reimbursement were in his official capacity and for a public purpose. The Town Council voted to approve 4-1.

It was further explained to Town Council by the Town Attorney that the Town's insurance provider confirmed that they would reimburse the Town's payment of attorney's fees up to \$100,000.00 if the Mayor was cleared of wrongdoing, but that reimbursement would not be available if there was a finding of an ethics violation or settlement. It is also provided in the minutes that the Town Council considered whether or not the Mayor should vote on the matter and, based on the above legal authority and analysis, the Town Attorney advised that he could. The Town Attorney also advised the Mayor and his ethics attorney of the above legal analysis so that they could make an informed decision on whether the Mayor should vote on the issue or not.

- (9.) Town staff provided a copy of the DOGE report to the Town's outside accounting firm, James Moore & Co. for review and response. They provided the following statement:

"As the fiscal year 2024 audit was nearing completion and the parties began discussing the audit results and exit conference, significant concerns regarding the Town's financial operations—including its budget process—led to discussions regarding resources that could

assist the Town going forward. Those discussions initially focused on the immediate issues identified and subsequently expanded to James Moore's broader Municipal Finance Support Services ("MFSS") model. Throughout those discussions, James Moore specifically communicated the independence limitations applicable while it remained the Town's independent auditor and distinguished between limited assistance that could be provided without impairing independence and broader management services that would be incompatible with continuing as the Town's auditor. Given the extent of the Town's needs, the parties ultimately determined that the broader MFSS relationship was the better fit. Those services commenced upon completion of the audit, at which point James Moore transitioned from serving as the Town's independent auditor to providing MFSS services. Accordingly, James Moore did not perform the broader management services contemplated by the MFSS engagement while simultaneously performing the Town's independent audit."

Additionally, on August 19, 2025, James Moore issued its Independent Auditors' Report for fiscal year ending September 30, 2024 (FY24). James Moore has been contracted with Astatula to prepare its Independent Auditor's report since 2018. James Moore's auditing services ended with the issuance of the FY24 report. On September 1, 2025, the Town formally retained James Moore to perform financial services and assist staff in managing town finances on an emergency basis. On September 12, 2025, the Town advertised a Request for Proposal (RFP) seeking bids for a new independent auditing firm. Five bids were received with McDirmit Davis being one of them. On November 18, 2025, Town Council reviewed the scoring criteria of all bids and accepted the bid of McDirmit Davis. At no time was James Moore providing financial services and independent auditor duties at the same time.

- (10.) Town staff acknowledges staffing challenges and will review this recommendation and take appropriate action with approval of Town Council.
- (11.) Town staff agrees with this comment and notes stability related to financial reporting was achieved during the fiscal year 2026 through the hiring of the most recent Town Clerk with financial reporting experience and continued engagement was James Moore for municipal financial services. This comment is expected to be rectified with the fiscal year 2026 audit. Town Council and staff have also taken recent significant action in modifying its record organization through an agreement with CivicPlus to modernize its municipal software, which will soon be in use by Town staff. Town staff has utilized QuickBooks for financial record keeping and has employed an outside professional accountant for many years.
- (12.) The agreement with Mid-Florida Paving was never intended and did not bypass Town Code, Section 2-66, which requires co-signing of payments greater than \$2,500.00. The agenda item discussed and approved by Town Council on May 12, 2026, authorized the services of Mid-Florida paving up to \$20,000.00 for pothole repair, shoulder repair, and roadway maintenance. Upon recollection and belief of Town staff, other bids were sought for this

service, however, options were limited and Mid-Florida Paving was the lowest cost bidder. Mid-Florida Paving also provided some work free of charge to the Town. After Town Council approval, the Town received an itemized invoice for patching that had been done between May 12, 2026, through May 19, 2026, which exhausted the \$20,000.00.

The Town acknowledges that it could have ensured that any waiver of the Town Policy to obtain three bids should have been more clearly recorded in the minutes or otherwise addressed and will work to ensure that is done in the future.

- (13.) All four of the contract awards and invoices mentioned in this portion of the report were provided to and unanimously approved by Town Council. Three of the payments issued were co-signed appropriately by the Mayor and the Town Clerk at the time of check issuance. One of the checks was signed only by the Town Clerk, which was likely an oversight or error by the Town Clerk at that time. The Town repeats its acknowledgement that it could have ensured that any waiver of the Town Policy to obtain three bids, sole source justification, or reasoning for not entering into a larger master agreement with Mid-Florida Paving should have been recorded in the minutes or otherwise addressed and will work to ensure that is done in the future.
- (14.) As mentioned above, former Town Clerk Jennifer Tucker resigned on August 12, 2025, after the conclusion of the Town Council Regular Meeting. After this resignation, the Town was severely understaffed while in the process of interviewing and hiring a new Town Clerk during the municipal budget season. Certain statutorily required budgets and millage rate determinations were legally required to be completed without any staff member having the requisite budgeting experience. The Town retained James Moore to perform some of these mandatory tasks to ensure the Town was legally compliant. The Town then hired James Moore at the September 12, 2025, Regular Meeting to continue to assist the Town in its emergency state, while the new Town Clerk was being trained on job requirements. This action was taken because the Town was in danger of being statutorily deficient on creating, reviewing, and approving its budget for the next fiscal year and did not have sufficient time to seek bids for this service. James Moore was hired based on its knowledge and awareness of the Town's fiscal situation and on an emergency basis.

Again, Town staff acknowledges that it could have ensured that the emergency posture of the Town's budgeting requirements were more clearly stated in the minutes or explained via resolution or agenda justification to backup Town Council's approve of this expenditure. However, the Town was operating with a new, untrained Town Clerk and already making efforts to catch up on overdue Town minutes.² The Town could rectify this item by requesting

² The Town since has started using automated software for recording Town minutes and is up to date on posting minutes online.

bids now that the Town's budget and financial services have normalized and a new Town Clerk has been in job for a sufficient amount of time.

- (15.) The purchase of the trailer was made on the Mayor's debit card at the request of the Chief of Police who needed a trailer for storage of police equipment and materials. This particular vendor did not accept checks. This expense was taken out of the line item for storage of Police equipment, which had \$25,000.00 allocated to it.

The \$2,500.00 purchase of the Pharris Pro was made on the Mayor's debit card on an emergency basis due to small pump failure at the water plant. This had to be purchased and repaired immediately, or the Town would have experienced water service failure for its residents. This expense could have been brought to Town Council for retroactive approval and consideration, and Town staff will bring a policy recommendation to Town Council to address emergency situations in the future.

Specifics as to the Chief of Police's three purchases over \$2,500.00 were not provided by DOGE, but it is possible and likely that these were previously approved budget items that the Police Department needed to conduct its operations. This can be reviewed further provided additional information from DOGE.

- (16.) Town staff will review the accountant engagement contract, it's software licensing, and its payroll process and take any corrective action required.
- (17.) Town staff will review the claimed unsigned contracts if DOGE provides further information. It is possible that the signed copy of any of these given contracts were incidentally not provided to DOGE in the records request unintentionally. Town staff will review and provide signed copies, or address any unsigned copies, upon further information or request by DOGE.