



**CITY OF FORT LAUDERDALE  
City Commission Agenda Memo  
CONFERENCE MEETING**

**#17-1421**

**TO:** Honorable Mayor & Members of the  
Fort Lauderdale City Commission

**FROM:** Lee R. Feldman, ICMA-CM, City Manager

**DATE:** November 21, 2017

**TITLE:** Cemetery System Updates

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The purpose of this memorandum is to provide updates on the operations of the Cemetery System.

**City of Fort Lauderdale Cemetery System Agreed-Upon Procedures Audit (AUP)**

Based on findings contained in the Cemetery Operational Audit performed by the City Auditor's office in June 2016, an AUP was conducted to determine monies owed to the City under the cemetery management agreement with Carriage Services, Inc. Anthony Brunson, P.A. is an independent accountant engaged to provide these services through a competitive bidding process.

The AUP examined a two-year period beginning October 1, 2014 through September 30, 2016. Based on procedures performed of sampling data and related outcomes, Mr. Brunson estimates that unpaid liabilities owed to the Cemetery Perpetual Care Trust Fund range from \$201,367 to \$424,044. This range stems from the lack of remittance by Carriage Services to the Trust Fund involving interest earnings, 2<sup>nd</sup> rights income and resident discounts applied in error.

Mr. Brunson presented the final draft report to the Cemetery System Board of Trustees (CSBOT) at its regular meeting on November 9, 2017 (Exhibit 1). The CSBOT accepted the final draft report with noted corrections. At the conclusion of Mr. Brunson's presentation, the CSBOT recommended that the City Commission be made aware of the findings in the AUP report. In addition, the CSBOT passed a motion to expand the scope of services of the audit for period beginning October 1, 2016 through September 30, 2017 for additional testing. The City Attorney's office will work with Procurement Services to determine the best methodology on the expansion of the audit.

Mr. Brunson will attend the Commission Conference meeting on November 21, 2017 to answer any questions related to the audit.

### **Short Term Maintenance Plan**

A Joint Workshop with the Cemetery System Board of Trustees (CSBOT) was held on January 24, 2017. The City Commission recommended that City staff develop a short term maintenance plan for the Cemetery System to address maintenance issues based on input from the CSBOT and City staff.

City staff, together with the CSBOT worked together to develop a short term maintenance plan requiring that Carriage Services address the immediate needs of the cemeteries. At its March 9, 2017 meeting, the CSBOT approved the plan in accordance with the Cemetery System Grounds Maintenance Standards of the Cemetery Management Services RFP.

On April 4, 2017, the City Commission received notification of the short term maintenance plan via Memorandum No: 17-0344. The CSBOT is provided with a status update on the plan at each regular board meeting. However, there are maintenance issues highlighted in Exhibit 2 that remain outstanding with no plans of execution by Carriage Services for the following:

- Tree trimming at Lauderdale Memorial Park and Sunset Memorial Garden;
- Enhanced landscaping of areas at Evergreen and Woodlawn cemeteries;
- Tree replacements at all four cemeteries;
- Tree removals at Lauderdale Memorial Park;
- The reseeding/resodding of grass at Evergreen and Woodlawn cemeteries.

The CSBOT made a request of the General Manager for Carriage Services, who is responsible for day-to-day operations to provide completion dates on outstanding maintenance items. Corporate Counsel for Carriage Services responded on behalf of the General Manager, stating that the maintenance plan was rather ambiguous when it comes to reseeding/resodding of the cemeteries. Carriage Services did not commit to a timeline of completion of the plan in its entirety.

The CSBOT requested that City staff issue a written report of deficiencies in the next 30 days to Carriage Services with notification to the board and Commission.

### **Private Estates at Lauderdale Memorial Park (LMP)**

The CSBOT submitted Communication to the City Commission at its August 22, 2017 conference meeting regarding the following:

In November 2015, Carriage Services entered into a sales contract (Exhibit 3) with a family to purchase the interment rights of a double private estate crypt at Lauderdale Memorial Park Cemetery. The Cemetery Board determined that the location of this private estate is not an approved designated area by the City Commission. Section 11.6 of the Cemetery Rules and Regulations, provides that a private family estate may be used as the final resting place of deceased human beings only in City Commission approved designated areas within Lauderdale Memorial Park, Sunset Memorial Gardens and Evergreen Cemetery.

Carriage Services did not obtain authorization from the City to sell the aforementioned property. The double crypt currently contains one human remains. Per D'Wayne Spence, Assistant City Attorney, there are no legal implications to the City or the Cemetery System Board of Trustees. Implications to this illegality remain solely with Carriage Services.

At its meeting on October 5, 2017, the CSBOT discussed the following:

Carriage Services entered into a contract on May 31, 2017 with Ms. Jones (Exhibit 4) for the burial of her cousin, Felix Thomas. Wanda Jones-Buckner spoke as the personal representative of Mr. Thomas before the board. Ms. Buckner explained that Mr. Thomas was shown various burial locations throughout the park by cemetery staff. Ultimately, Mr. Thomas expressed an interest in the cremation garden area behind the mausoleum at LMP. At the time, there were two (2) existing double crypts and a cement platform for a double crypt. A sales counselor told Mr. Thomas and his family that Mr. Thomas could have his crypt constructed in the cremation area within forty-five (45) days after final payment is made. Mr. Thomas decided that he would use the insurance proceeds to pay for the crypt at the time of his death. Mr. Thomas selected the crypt in the cremation garden at LMP and instructed Ms. Buckner on how to proceed with his burial arrangements upon his death. Ms. Buckner stated that Carriage Services promised the family two choices: 1) Mr. Thomas' crypt could be placed on the existing double platform, but if by chance the City did not approve the existing double platform; 2) then a single platform would be constructed for a single crypt on either side of the three double plots in the cremation garden.

At a previous meeting of the CSBOT on July 13, 2017, a motion was passed by the board to approve three (3) double crypts in the cremation area pending City Commission approval based on information provided by Carriage Services. Chris Manceaux, Director of Support for Carriage Services, confirmed that the family was shown the boulevard as an alternate location for burial.

According to Ms. Buckner, Carriage Services did not keep the family abreast of the recommendation made by the board. Ms. Jack informed Ms. Buckner that the cremation garden area for the single crypt was not approved by the City; however, the main boulevard (aisle) is available for Mr. Thomas' final resting place. Ms. Buckner feels as though Carriage Services was not forthcoming in admitting that the space promised to the family is not the space being delivered to the family. Mr. Thomas passed away on May 22, 2017, and continues to reside in the mausoleum, meant only as a transitional resting place.

Ms. Jones confirmed that Mr. Thomas was promised a single or double crypt in the cremation garden only. His first choice was directly in front of the fountain or his second choice to the left or right of the semi-circle. After hearing from the family, the board made a new motion to approve three (3) double crypts in the cremation area with the addition of two single crypts on either end of the double crypts, space permitting made by Cemetery Board member's Mark Van Rees and seconded by Richard Kurtz.

Consequently, Mr. Van Rees and Mr. Kurtz will look at the area to determine if the layout is feasible as stated above and bring that information back to the board for more discussion if the area is not adequate. In a voice vote, the motion passed unanimously.

Mr. Ulmer questioned whether building permits are required to place the crypts on the foundation. Carriage Services will obtain confirmation of permitting from the applicable City department.

The Cemetery System Board of Trustees will make a recommendation of additional private estate sites at Lauderdale Memorial Park for consideration by the City Commission in the future.

### **Strategic Connections**

This item is a *Press Play Fort Lauderdale Strategic Plan 2018* initiative, included within the Public Places Cylinder of Excellence, specifically advancing:

- Goal 3: Be a community that finds opportunities and leverages partnerships to create unique, inviting, and connected gathering places that highlight our beaches, waterways, urban areas, and parks.
- Objective 1: Improve Access to and enjoyment of our beach, Riverwalk, waterways, parks, and open spaces for everyone

This item advances the *Fast Forward Fort Lauderdale 2035 Vision Plan: We Are Here*.

### **Attachments**

Exhibit 1 – City of Fort Lauderdale Cemetery System Agreed-Upon Procedures Report

Exhibit 2 – Short Term Maintenance Plan Requirements

Exhibit 3 – Cemetery Retail Contract for Wong

Exhibit 4 – Cemetery Retail Contract for Thomas

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Prepared by: Stacy Spates, Parks and Recreation

Department Director: Phil Thornburg, Parks and Recreation