



OIG ETHICS COMPLIANCE REVIEW

***RE: BROWARD ELECTED OFFICIALS' FILINGS OF 2023 AND 2024 STATE GIFT DISCLOSURES
OF MAYORS' GALA GUEST ADMISSION GIFTS FROM THEIR OWN GOVERNMENTAL ENTITIES***

SUMMARY

The Broward Office of the Inspector General ("OIG") has completed its review to determine whether elected officials from Broward County's local governments properly disclosed their governmental entities' payment of guest admission fees to attend the United Way of Broward County's ("United Way") Mayors' Galas ("Mayors' Galas" or "Galas") in 2023 and 2024.

We initiated this review after we identified issues related to gift disclosures in OIG 24-024-M. There, we observed that three elected officials of one Broward municipality committed misconduct when they **accepted guest admissions from their governmental entity** and failed to disclose such gifts to the Florida Commission on Ethics ("CE"), as required by Part III of Chapter 112, Florida Statutes, Code of Ethics for Public Officers and Employees ("State Ethics Code"). There, the elected officials appeared not to know their statutory disclosure obligations regarding gifts, particularly guest admissions to events. Thus, we began this review to assess whether there was a broader and more systemic misunderstanding and misapplication of the state's gift laws by local elected officials throughout the county.

The OIG reviewed local governmental entities that purchased tables at the Mayors' Galas in 2023 and 2024 and examined whether elected officials who received guest admissions from their own governmental entities complied with statutory disclosure requirements.

The OIG determined that admission fees should have been valued at \$350.00 per guest, that is, the same as the published cost of admission to the general public. As such, even though elected officials were legally allowed to accept such guest admissions, state law required the officials to report the free admissions for their guests to the CE on a CE Form 9 Quarterly Gift Disclosure ("CE Form 9") as gifts they accepted from non-relatives that were valued at over \$100.00.

The OIG found that, while some elected officials complied with the state's gift disclosure requirement, others did not file Forms 9. Additionally, the OIG found that **most of the selected governmental entities failed to maintain documentation identifying who actually accepted admissions that the local governmental entities purchased with public funds**. Due to such incomplete or inconsistent records, the OIG was not able to establish whether elected officials who accepted admission gifts knew and followed the State Ethics Code's reporting requirement. These deficiencies in recordkeeping not only hindered our review but also raised concerns regarding the governmental entities' obligations under Chapter 119, Florida Statutes ("Public Records Act") and the basic principle that governments should responsibly control property acquired with taxpayer funds.



We conclude this review with a recommendation to local governments to develop, implement, and train on any existing or new policy and process to limit access, to control, and to track the receipt and disposition of admissions and tickets that they acquire through any means and from any source. In our view, for public entities to do nothing to inventory and track these assets' use is to invite or allow the misuse of public funds. We intend to follow up with governmental entities on the status of these recommendations following a review for elected officials' compliance with CE Form 9 gift disclosure requirements for the upcoming 2026 Mayors' Gala, as appropriate.

RELEVANT GIFT LAWS AND THE INTENT BEHIND THOSE LAWS

Elected officials in Broward County are subject to both the Broward County Code of Ethics for Elected Officials ("Broward Ethics Code") and the State Ethics Code. Each code has its own provisions related to public policy and the acceptance of gifts, among other things.

The policy of Broward County, as found in the Broward Ethics Code, is that elected officials work for the benefit of the citizens they serve and that elected municipal officials shall not receive any financial benefit resulting from their service beyond legally authorized direct compensation.¹ It is each elected official's responsibility "to act in a manner that promotes public trust and confidence in government with complete transparency and honesty in their services, and to avoid even the appearance or perception of impropriety."² Similarly, the State Ethics Code states that public office is not to be used for "private gain other than the remuneration provided by law."³ It is also the policy of the state that public officers hold their positions for the benefit of the public and are bound to observe the "highest standards of ethics . . . recognizing that promoting the public interest and maintaining the respect of the people in their government must be of foremost concern."⁴

The law defines a "gift" to include something that a donor gives to another for or on behalf of a donee, directly or indirectly, for which equal or greater consideration is not given within 90 days; the definition specifically includes admission fees and tickets to events.⁵

Under the Broward Ethics Code, elected officials may accept gifts from sources other than lobbyists, vendors, or contractors if the gift is given in their official capacity and does not exceed \$50.00.⁶ Nonetheless, an elected official may accept a gift from his or her own governmental entity, even if the value is over \$50.00.⁷ The acceptance and reporting of any such gift must still be consistent with the provisions of the State Ethics Code.⁸

The State Ethics Code does not prohibit elected officials from accepting gifts of any value from their own governmental entity. A reporting individual, which includes an elected municipal official,⁹ must file a CE Form 9 listing any gift that he or she accepted from a non-relative and believed was valued in excess of

¹ Broward County Code ("B.C.C.") Section ("Sec.") 1-19(a).

² B.C.C. Sec. 1-19(a).

³ Fla. Stat. Sec. 112.311(1).

⁴ Fla. Stat. Sec. 112.311(6).

⁵ Fla. Stat. Sec. 112.312(12)(a), (12)(a)10; B.C.C. Sec. 1-19(b).

⁶ B.C.C. Sec. 1-19 (c)(1).

⁷ B.C.C. Sec. 1-19(c)(1)b.

⁸ B.C.C. Sec. 1-19(c)(1)b.

⁹ Fla. Stat. Secs. 112.3145(1)(a)1., (2)(b); 112.3148(2)(d).



\$100.00 and for which the donee did not provide compensation to the donor within 90 days of receipt of the gift to reduce the value to less than \$100.00.¹⁰

Furthermore, the CE has found that the city's payment of a spouse's or guest's travel was an indirect gift to the public official and, to the extent that it exceeded \$100.00, must be reported on a quarterly gift disclosure form.¹¹ Similarly, the CE has opined that admissions for elected officials' guests do constitute gifts, and the officials must timely report them on CE Forms 9.¹²

The State Ethics Code and CE rules prescribe the method of valuing gifts.¹³ Florida Statute Section 112.3148(7)(a) establishes the general rule that gifts are to be valued at the **actual cost to the donor**, while the remaining provisions of that section provide for specific valuation rules that govern specific types of gifts. For example, an entrance fee, admission fee, or ticket is valued on the face value of the fee or ticket, or on a daily or per-event basis, whichever is greater.¹⁴ In the case there is no face value reflected on an admission or ticket to an event, but there is a published cost of admission to the general public, then the value of that ticket would be the published cost to persons with similar tickets.¹⁵

Finally, under Florida law, an elected official who receives a reportable gift must disclose it on a CE Form 9. The form must be filed no later than the last day of the calendar quarter following the calendar quarter in which the reportable gift was received.¹⁶ The filing must identify the donor, describe the gift, state its value, and be sworn to as true.¹⁷ A blank CE Form 9 is depicted here:

¹⁰ Fla. Stat. Sec. 112.3148(8)(a).

¹¹ CEO 06-27, Dec. 6, 2006.

¹² CEO 05-5, fn. 10, April 26, 2005. "... we find that the City's provision of an additional admission to a reporting individual enabling him or her to invite his or her spouse or other guest at no expense to the reporting individual, while it can be accepted, must be reported quarterly (by the end of the calendar quarter following the calendar quarter in which it is accepted) on CE Form 9."

¹³ Fla. Stat. Sec. 112.3148(7); Fla. Administrative Rule ("Fla. Admin. R.") Rule 34-13.500.

¹⁴ Fla. Stat. Sec. 112.3148(7)(h). See also Fla. Admin. R. 34-13.500(1), (5)(e).

¹⁵ CEO 19-17, October 30, 2019; see Fla. Admin. R. 34-13.500(5)(e).

¹⁶ Fla. Stat. Sec. 112.3148(8)(a).

¹⁷ Fla. Stat. Sec. 112.3148(8)(b)1., (d). The last day of each calendar quarter is: March 31; June 30; September 30; and December 31.



Form 9		QUARTERLY GIFT DISCLOSURE (GIFTS OVER \$100)	
LAST NAME -- FIRST NAME -- MIDDLE NAME:		NAME OF AGENCY:	
MAILING ADDRESS:		OFFICE OR POSITION HELD:	
CITY:	ZIP:	COUNTY:	FOR QUARTER ENDING (CHECK ONE): <input type="checkbox"/> MARCH <input type="checkbox"/> JUNE <input type="checkbox"/> SEPTEMBER <input type="checkbox"/> DECEMBER YEAR 20__

PART A — STATEMENT OF GIFTS

Please list below each gift, the value of which you believe to exceed \$100, accepted by you during the calendar quarter for which this statement is being filed. You are required to describe the gift and state the monetary value of the gift, the name and address of the person making the gift, and the date(s) the gift was received. If any of these facts, other than the gift description, are unknown or not applicable, you should so state on the form. As explained more fully in the instructions on the reverse side of the form, you are not required to disclose gifts from relatives or certain other gifts. You are not required to file this statement for any calendar quarter during which you did not receive a reportable gift.

DATE RECEIVED	DESCRIPTION OF GIFT	MONETARY VALUE	NAME OF PERSON MAKING THE GIFT	ADDRESS OF PERSON MAKING THE GIFT

☐ CHECK HERE IF CONTINUED ON SEPARATE SHEET

PART B — RECEIPT PROVIDED BY PERSON MAKING THE GIFT

If any receipt for a gift listed above was provided to you by the person making the gift, you are required to attach a copy of that receipt to this form. You may attach an explanation of any differences between the information disclosed on this form and the information on the receipt.

☐ CHECK HERE IF A RECEIPT IS ATTACHED TO THIS FORM

PART C — OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed herein and on any attachments made by me constitutes a true accurate, and total listing of all gifts required to be reported by Section 112.3148, Florida Statutes. _____ SIGNATURE OF REPORTING OFFICIAL	STATE OF FLORIDA COUNTY OF _____ Sworn to (or affirmed) and subscribed before me by means of <input type="checkbox"/> physical presence or <input type="checkbox"/> online notarization, this _____ day of _____, 20____ by _____ _____ (Signature of Notary Public-State of Florida) _____ (Print, Type, or Stamp Commissioned Name of Notary Public) Personally Known _____ OR Produced Identification Type of Identification Produced _____
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PART D — FILING INSTRUCTIONS

This form, when duly signed and notarized, must be filed with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, Florida 32303. The form must be filed no later than the last day of the calendar quarter that follows the calendar quarter for which this form is filed (For example, if a gift is received in March, it should be disclosed by June 30.)

OIG Figure 1: Blank CE Form 9, Quarterly Gift Disclosure (Gifts Over \$100), p. 1 (p. 2 provides instructions) (Exhibit 1).



THE UNITED WAY OF BROWARD COUNTY'S MAYORS' GALA AND THE VALUE OF ADMISSION

According to United Way promotional materials for its 2024 Mayors' Gala, the event is a "one-of-a-kind opportunity to mix, mingle, have fun, and support . . . the people most in need and provide funds to the [United Way's] life-changing programs."¹⁸ The United Way has promoted the event as an opportunity to "connect with friends, meet new people," and network, offering "a cocktail reception, heavy hors d'oeuvres, epicurean dinner, and a wonderful evening of unique entertainment, live music and dancing."¹⁹

The proceeds from the Galas supported United Way's approximately 130 programs annually. Elected officials and employees from the County and the County's municipalities attended the events. The admissions included a sit-down dinner with one meal option and an unlimited open bar with alcoholic and non-alcoholic beverages. The Gala had been around since the early 2000s and had been held at the Seminole Hard Rock Hotel and Casino in Fort Lauderdale since at least 2022.

Based on financial records from the governmental entities, for both the 2023 and 2024 Mayors' Galas, tables of ten were available for purchase at the price of \$3,500.00. The 2023 Mayors' Gala Sponsorship Opportunities sheet, which the OIG obtained through open-source research, listed the "Early Bird Individual Ticket Price" as \$350.00. (Exhibit 2) The 2024 Mayors' Gala Sponsorship Opportunities sheet listed a "City Ticket" price of \$350.00. (Exhibit 3)

Those who purchased admissions to the Gala did not receive physical paper or electronic admissions. They simply received an email confirmation of their payment. Instead of producing an invitation or ticket, upon arrival at the Gala, attendees checked in at the welcome table and gave their or their host's names. The event workers recorded the attendees' names and marked them on the attendee list. The United Way used an electronic system to load their attendees into the attendee database.²⁰

With no physical paper or electronic ticket with a face value for either Gala, the value of a guest admission must be determined under Florida Administrative Rule 34-13.500, which requires valuation at the cost of admission available to similarly situated attendees. In this case, that amount was \$350.00 per admission. (Exhibits 2 and 3) The value of the admission fee would not have included the portion attributable to a charitable contribution, as the City was the donor providing the admission rather than the charitable organization. Accordingly, the entire admission cost of \$350.00 constituted the value of the gift for disclosure purposes.

THE OIG'S REVIEW

For this review, the OIG selected governmental entities based on the following three criteria: (1) the governmental entity purchased a table of ten for one or both of the Galas held on April 29, 2023 and April 27, 2024, (2) elected officials from the governmental entity attended one or both Galas, and (3) those elected officials remained in office as of August 11, 2025.

¹⁸ United Way of Broward County. Retrieved on September 4, 2025, from <https://www.unitedwaybroward.org/get-recharged-energized-and-inspired-at-the-2024-mayors-Gala/>

¹⁹ United Way of Broward County. Retrieved on September 4, 2025, from <https://www.unitedwaybroward.org/get-recharged-energized-and-inspired-at-the-2024-mayors-Gala/>

²⁰ The United Way's Chief Strategy Officer provided this information in a statement given in OIG 24-024-M.



Applying these criteria, the OIG identified seven entities that purchased tables for the 2023 Mayors' Gala, resulting in the review of 25 elected officials. For the 2024 Mayors' Gala, the OIG identified ten entities that purchased tables, resulting in the review of 28 elected officials.

To assess compliance, the OIG reviewed records obtained from the selected governmental entities, including invoices and payment records for purchased tables and any internal documentation regarding the distribution of admissions. The OIG also reviewed records from the United Way in an attempt to verify attendance and table assignments. Finally, the OIG obtained from the CE copies of the Forms 9 filed by the elected officials under review.

As the value of each guest admission exceeded \$100.00, elected officials who received guest admissions to the 2023 Mayors' Gala were required under Florida law to disclose them as gifts by filing CE Forms 9 no later than September 30, 2023. Likewise, elected officials who received guest admissions to the 2024 Mayors' Gala were required to file Forms 9 no later than September 30, 2024.

2023 Gala

For the 2023 Mayors' Gala, the OIG examined 25 elected officials from seven governmental entities that purchased tables. The OIG identified several elected officials who each received a guest admission and who complied with their filing requirements. However, we also identified others as having received an additional guest admission without filing a CE Form 9 disclosing such admission.

The records available from most of the governmental entities were substantially limited. While all seven entities maintained documentation of table purchases, those records often did not identify which officials received admissions. In some cases, the records conflicted with the United Way's attendance lists. As a result of these gaps and discrepancies, the OIG was unable to determine whether seven elected officials received guest admissions requiring disclosure. These deficiencies in recordkeeping prevented the OIG from determining whether elected officials knew they were subject to the CE's gift disclosure requirement for the 2023 Gala.

2024 Gala

For the 2024 Gala, the OIG identified ten governmental entities that purchased tables, resulting in the review of 28 elected officials. The OIG identified several officials who each received a guest admission and complied with their filing requirements.²¹ We identified others who received an additional guest admission without filing a CE Form 9 disclosing such admission.

Once again, the OIG identified significant obstacles in assessing compliance. Although all ten governmental entities had some documentation of table purchases, the documentation they provided was incomplete or inconsistent. In some cases, the governmental entity did not record which officials received admissions. In some cases, records from the governmental entities conflicted with the United Way's records. As a result, the OIG was unable to determine whether 13 elected officials who received guest admissions required disclosure. The problematic recordkeeping prevented the OIG from

²¹ One elected official filed a Form 10 instead of a Form 9 with the CE. Forms 10 must be filed by July 1st of the year following the year covered by the form. Fla. Stat. Sec. 112.3148.



determining whether elected officials understood that they were subject to the CE's gift disclosure requirement for the 2024 Gala.

PUBLIC RECORDS AND PROPERTY CONTROL IMPLICATIONS

These recurring deficiencies highlight not only the challenges the OIG had in assessing gift disclosure compliance but also may indicate a broader failure of some governmental entities to maintain records consistent with their obligations under the Public Records Act. Although the Public Records Act does not specifically reference "guest admissions" or "tickets," the statute defines public records broadly to include "all documents, papers, letters, . . . or other material, regardless of the physical form, . . . made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency."²² Accordingly, records relating to the purchase and distribution of guest admissions, including invoices for tables, internal distribution lists, emails assigning admissions, and reimbursement documentation, would constitute public records. The State of Florida provides for specific retention periods for public agencies' most commonly used administrative public records.^{23, 24} Local governmental entities must therefore remain aware of their obligations as it relates to public records and ensure that their retention and disposition practices comply with these requirements.

The OIG further notes that the governmental entities that failed to retain records of the admissions they received and failed to create records of how the admissions were handled and disposed failed to document the receipt and disposition of property purchased with public funds. The United Way provided Gala admissions to the governmental entities that purchased sponsorships or tables with taxpayer funds. The governmental entities have an obligation to the public to control and track this property – valued at \$350.00 for a single admission – like anyone holding in trust any asset that may be coveted, readily transferred, and easily mislaid.

CONCLUSION AND RECOMMENDATIONS

Pursuant to the State Ethics Code, individuals must disclose to the CE, on Forms 9, qualifying gifts they receive that are valued at more than \$100.00. Such disclosures must be filed no later than the last day of the calendar quarter following the quarter in which the gift was received. For both the 2023 and 2024 Mayors' Galas, elected officials should have reported guest admissions they received from their own entities by September 30 of the year in which the gift was received.

In sum, the OIG's review found that, while some elected officials complied with the disclosure requirements for the guest admissions they received, others did not file a disclosure. Due to their governmental entities' incomplete or inconsistent records, the OIG could not determine whether those other elected officials had such a disclosure requirement.

This deficiency, which directly benefited those who were required to comply with state law, stemmed primarily from governmental entities failing to document who was offered and received admissions, how many were offered and received, and which recipients received admissions for their guests or otherwise

²² Fla. Stat. Sec.119.011(12).

²³ Florida Department of State, General Records Schedules, retrieved on September 3, 2025, from <https://dos.fl.gov/library-archives/records-management/general-records-schedules/>

²⁴ State and local government agencies use the GS1-SL general records schedule.



disposed of admissions intended for their guests. The lack of reliable records hindered the review process and underscored a systemic weakness in most of the governmental entities' recordkeeping practices.

For public entities to do nothing to control and track these assets' use is to invite or allow the misuse of public funds. The failure of governmental entities to track the distribution of admissions also raises concerns under the Public Records Act, which obligates governmental entities to retain and produce, if existing, records related to official business. Importantly, once a governmental entity purchases or receives admissions, those admissions become a public asset. Improper control, tracking, and distribution of those admissions, or failure to account for them, can create the appearance that public resources are being misused.

To address the issues identified in this review, the OIG recommends that local governments in Broward County review their admission and ticket receipt and distribution procedures and, if not already done, develop, implement, and train on a policy and process to control and track the receipt and disposition of admissions and tickets that they acquire through any means and from any source. Such procedures should include guidelines for:

- who within the local government is responsible for receiving, controlling, tracking, and distributing admissions and tickets that any person provides to the entity;
- documenting when each admission or ticket is received from outside the governmental entity, from what source(s), the event or attraction to which each admission or ticket applies, the date(s) of the event or attraction, and the consideration given for each admission or ticket to the local government, if any;
- documenting the date when the local government provides that admission or ticket, the name and title of the individual to whom the admission or ticket is provided, the total number of admissions or tickets that are provided to the recipient for a single event or attraction, any consideration or reimbursement provided by the recipient to the local government, and the public purpose served by the distribution; and
- the preservation of correspondence relating to the receipt and distribution of admissions and tickets.

Local governmental entities should incorporate these practices into their broader public records management systems so that all records of admission or ticket acquisition and distribution is preserved in accordance with the Public Records Act and the state's public records retention schedule for local governments. This should aid the public's view into the acceptance and reporting of gifts not only by elected officials but also by other public officers and employees to whom the State Ethics Code's gift acceptance and reporting laws apply, as well as other internal and external admission and ticket recipients.

Upon receipt of an event admission or ticket, elected officials should review their obligations under both the State Ethics Code and the Broward Ethics Code and carefully evaluate whether they have received a gift in the form of an admission or ticket for themselves or their guest(s) for any event. Municipal



Closing Memorandum Ref. OIG 25-013-M
09-10-2025
Page 9 of 9

attorneys and the CE are available to elected officials to provide binding legal opinions to assist the officials in making such evaluations. In our view, elected officials who receive permitted admissions or tickets valued at over \$100.00 and give them to others or render them otherwise disposed of should file a CE Form 9 by the end of the calendar quarter following the quarter in which they receive the admissions or tickets.²⁵

Taken together, these measures will promote transparency, safeguard public resources, and help ensure compliance with the State Ethics Code and the Public Records Act.

The OIG intends to follow up with governmental entities on the status of these recommendations following a review for elected officials' compliance with CE Form 9 gift disclosure requirements for the upcoming 2026 Mayors' Gala, as appropriate.

²⁵ The OIG is aware of events similar to the Mayors' Gala that may involve elected officials receiving gifts, such as guest event tickets or admission. When the value of such gifts exceeds \$100.00, officials must comply with the obligations outlined in this memorandum.

OIG 25-013-M

EXHIBIT 1

Form 9**QUARTERLY GIFT DISCLOSURE
(GIFTS OVER \$100)**

LAST NAME -- FIRST NAME -- MIDDLE NAME:			NAME OF AGENCY:	
MAILING ADDRESS:			OFFICE OR POSITION HELD:	
CITY:	ZIP:	COUNTY:	FOR QUARTER ENDING (CHECK ONE): <input type="checkbox"/> MARCH <input type="checkbox"/> JUNE <input type="checkbox"/> SEPTEMBER <input type="checkbox"/> DECEMBER YEAR 20__	

PART A — STATEMENT OF GIFTS

Please list below each gift, the value of which you believe to exceed \$100, accepted by you during the calendar quarter for which this statement is being filed. You are required to describe the gift and state the monetary value of the gift, the name and address of the person making the gift, and the date(s) the gift was received. If any of these facts, other than the gift description, are unknown or not applicable, you should so state on the form. As explained more fully in the instructions on the reverse side of the form, you are not required to disclose gifts from relatives or certain other gifts. **You are not required to file this statement for any calendar quarter during which you did not receive a reportable gift.**

DATE RECEIVED	DESCRIPTION OF GIFT	MONETARY VALUE	NAME OF PERSON MAKING THE GIFT	ADDRESS OF PERSON MAKING THE GIFT

☐ CHECK HERE IF CONTINUED ON SEPARATE SHEET

PART B — RECEIPT PROVIDED BY PERSON MAKING THE GIFT

If any receipt for a gift listed above was provided to you by the person making the gift, you are required to attach a copy of that receipt to this form. You may attach an explanation of any differences between the information disclosed on this form and the information on the receipt.

☐ CHECK HERE IF A RECEIPT IS ATTACHED TO THIS FORM

PART C — OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed herein and on any attachments made by me constitutes a true accurate, and total listing of all gifts required to be reported by Section 112.3148, Florida Statutes. SIGNATURE OF REPORTING OFFICIAL _____	STATE OF FLORIDA COUNTY OF _____ Sworn to (or affirmed) and subscribed before me by means of <input type="checkbox"/> physical presence or <input type="checkbox"/> online notarization, this _____ day of _____, 20_____ by _____ _____ (Signature of Notary Public-State of Florida) _____ (Print, Type, or Stamp Commissioned Name of Notary Public) Personally Known _____ OR Produced Identification Type of Identification Produced _____
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PART D — FILING INSTRUCTIONS

This form, when duly signed and notarized, must be filed with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, Florida 32303. The form must be filed no later than the last day of the calendar quarter that follows the calendar quarter for which this form is filed (For example, if a gift is received in March, it should be disclosed by June 30.)

PART E — INSTRUCTIONS

WHO MUST FILE THIS FORM?

- Any individual, including a candidate upon qualifying, who is required by law to file full and public disclosure of his financial interests on Commission on Ethics Form 6, except Judges. (See Form 6 for a list of persons required to file that form.)
- Any individual, including a candidate upon qualifying, who is required by law to file a statement of financial interests on Commission on Ethics Form 1. (See Form 1 for a list of persons required to file that form.)
- Any procurement employee of the executive branch or judicial branch of state government. This includes any employee of an officer, department, board, commission, council, or agency of the executive branch or judicial branch of state government who has participated in the preceding 12 months through decision, approval, disapproval, recommendation, preparation of any part of a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, or auditing or in any other advisory capacity in the procurement of contractual services or commodities as defined in s. 287.012, F.S., if the cost of such services or commodities exceeds or is expected to exceed \$10,000 in any fiscal year.

NOTE: Gifts that formerly were allowed under Section 112.3148, F.S., now may be prohibited under Sections 11.045, 112.3215, and 112.31485, F.S.

WHAT GIFTS ARE REPORTABLE?

- Any gift (as defined below) you received which you believe to be in excess of \$100 in value, **EXCEPT**:
 - Gifts from the following RELATIVES: father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, grandparent, great grandparent, grandchild, great grandchild, step grandparent, step great grandparent, step grandchild, step great grandchild, a person who is engaged to be married to you or who otherwise holds himself or herself out as or is generally known as the person whom you intend to marry or with whom you intend to form a household, or any other natural person having the same legal residence as you.
 - Gifts which you are prohibited from accepting by Sections 112.313(4) and 112.3148(4), Florida Statutes. These include any gift which you know or, with the exercise of reasonable care, should know was given to influence a vote or other action in which you are expected to participate in your official capacity; it also includes a gift worth over \$100 from a political committee or committee of continuous existence under the elections law, from a lobbyist who lobbies your agency or who lobbied your agency within the past 12 months, or from a partner, firm, employer, or principal of such a lobbyist.
 - Gifts worth over \$100 for which there is a public purpose, given to you by an entity of the legislative or judicial branch, a department or commission of the executive branch, a water management district created pursuant to s. 373.069, South Florida Regional Transportation Authority, the Technological Research and Development Authority, a county, a municipality, an airport authority, or a school board; or a gift worth over \$100 given to you by a direct-support organization specifically authorized by law to support the governmental agency of which you are an officer or employee. These gifts must be disclosed on Form 10.
- A "gift" is defined to mean that which is accepted by you or by another in your behalf, or that which is paid or given to another for or on behalf of you, directly, indirectly, or in trust for your benefit or by any other means, for which equal or greater consideration is not given within 90 days after receipt of the gift. A "gift" includes real property; the use of real property; tangible or intangible personal property; the use of tangible or intangible personal property; a preferential rate or terms on a debt, loan, goods, or services, which rate is below the customary rate and is not either a government rate available to all other similarly situated government employees or officials or a rate which is available to similarly situated members of the public by virtue of occupation, affiliation, age, religion, sex, or national origin; forgiveness of an indebtedness; transportation (unless provided to you by an agency in relation to officially approved governmental business), lodging, or parking; food or beverage; membership dues;

entrance fees, admission fees or tickets to events, performances, or facilities; plants, flowers, or floral arrangements; services provided by persons pursuant to a professional license or certificate; other personal services for which a fee is normally charged by the person providing the services; and any other similar service or thing having an attributable value and not already described.

- The following are **NOT** reportable as gifts on this form: salary, benefits, services, fees, commissions, gifts, or expenses associated primarily with your employment, business, or service as an officer or director of a corporation or organization, and unrelated to your public position; contributions or expenditures reported pursuant to the election laws, campaign-related personal services provided without compensation by individuals volunteering their time, or any other contribution or expenditure by a political party; an honorarium or an expense related to an honorarium event paid to you or your spouse; an award, plaque, certificate, or similar personalized item given in recognition of your public, civic, charitable, or professional service; an honorary membership in a service or fraternal organization presented merely as a courtesy by such organization; the use of a governmental agency's public facility or public property for a public purpose. Also exempted are some gifts from state, regional, and national organizations that promote the exchange of ideas between, or the professional development of, governmental officials or employees.

HOW DO I DETERMINE THE VALUE OF A GIFT?

- The value of a gift provided to you is determined using the actual cost to the donor, and, with respect to personal services provided by the donor, the reasonable and customary charge regularly charged for such service in the community in which the service is provided. Taxes and gratuities are not included in valuing a gift. If additional expenses are required as a condition precedent to the donor's eligibility to purchase or provide a gift and the expenses are primarily for the benefit of the donor or are of a charitable nature, the expenses are not included in determining the value of the gift.
- Compensation provided by you to the donor within 90 days of receiving the gift shall be deducted from the value of the gift in determining the value of the gift.
- If the actual gift value attributable to individual participants at an event cannot be determined, the total costs should be prorated among all invited persons. A gift given to several persons may be attributed among all of them on a pro rata basis. Food, beverages, entertainment, etc., provided at a function for more than ten people should be valued by dividing the total costs by the number of persons invited, unless the items are purchased on a per-person basis, in which case the per-person cost should be used.
- Transportation should be valued on a round-trip basis unless only one-way transportation is provided. Round-trip transportation expenses should be considered a single gift. Transportation provided in a private conveyance should be given the same value as transportation provided in a comparable commercial conveyance.
- Lodging provided on consecutive days should be considered a single gift. Lodging in a private residence should be valued at \$44 per night.
- Food and beverages consumed at a single sitting or event are a single gift valued for that sitting or meal. Other food and beverages provided on a calendar day are considered a single gift, with the total value of all food and beverages provided on that date being the value of the gift.
- Membership dues paid to the same organization during any 12-month period are considered a single gift.
- Entrance fees, admission fees, or tickets are valued on the face value of the ticket or fee, or on a daily or per event basis, whichever is greater. If an admission ticket is given by a charitable organization, its value does not include the portion of the cost that represents a contribution to that charity.
- Except as otherwise provided, a gift should be valued on a per occurrence basis.

FOR MORE INFORMATION

The gift disclosures made on this form are required by Sec. 112.3148, Florida Statutes. Questions may be addressed to the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709 or by calling (850) 488-7864; information is provided at: www.ethics.state.fl.us.

OIG 25-013-M

EXHIBIT 2



ALL EVENT PROCEEDS BENEFIT UNITED WAY OF BROWARD COUNTY'S LOCAL COMMUNITY PROGRAMS AND SERVICES.

Title Sponsor – \$40,000

- 2 tables – priority placement
- 20 VIP Reception tickets
- Recognition from podium
- Recognition at event and in all pre/post media
- Company name and logo on all event collateral, including invite* and signage
- Prominent placement of name and/or logo in all event publications and publicity
- Logo recognition on applicable event-related eblasts, social media, website and signage
- Full-page color ad in event program (5" wide by 8" high)
- Staff placement on event committee

Presenting Sponsor – \$25,000

- 1 table – priority placement
- 10 VIP Reception tickets
- Recognition from podium
- Recognition at event and in all pre/post media
- Company name and logo on all event collateral, including invite* and signage
- Prominent placement of name and/or logo in all event publications and publicity
- Logo recognition on applicable event-related eblasts, social media, website and signage
- Full-page color ad in event program (5" wide by 8" high)
- Staff placement on event committee

Gold Sponsor – \$20,000

- 1 table – priority placement
- 10 VIP Reception tickets
- Recognition from podium
- Recognition at event and in all pre/post media
- Company name and logo on all event collateral, including invite* and signage
- Prominent placement of name and/or logo in all event publications and publicity
- Logo recognition on applicable event-related eblasts, social media, website and signage
- Full-page color ad in event program (5" wide by 8" high)
- Staff placement on committee

Silver Sponsor – \$15,000

- 1 table
- 4 VIP Reception tickets
- Recognition from podium
- Recognition at event and in all pre/post media
- Company name and logo on all event collateral, including invite* and signage
- Prominent placement of name and/or logo in all event publications and publicity
- Logo recognition on applicable event-related eblasts, social media, website and signage
- Full-page color ad in event program (5" wide by 8" high)

Bronze Sponsor – \$10,000

- 1 table
- 2 VIP Reception tickets
- Logo recognition on applicable event-related eblasts, social media, website and signage
- Full-page color ad in event program (5" wide by 8" high)

SPONSORSHIP OPPORTUNITIES



SPONSORSHIP OPPORTUNITIES



Premier Entertainment Sponsor – \$50,000

- Recognition as Entertainment Sponsor
- 1 table – priority placement
- 10 VIP Reception tickets
- Recognition from podium
- Recognition at event and in all pre/post media
- Company name and logo on all event collateral, including invite* and signage
- Prominent placement of name and/or logo in all event publications and publicity
- Logo recognition on applicable event-related eblasts, social media, website and signage
- Full-page color ad in event program (5" wide by 8" high)

Beverage Sponsor – In-kind

- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Signage at beverage stations/bars
- Recognition from podium
- Recognition at event and in all pre/post media
- Company name and logo on all event collateral, including invite* and signage
- Prominent placement of name and/or logo in all event publications and publicity
- Logo recognition on applicable event-related eblasts, social media, website and signage

House Band Sponsor – \$10,000

- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Recognition from podium
- Recognition at event and in all pre/post media
- Company name and logo on all event collateral, including invite* and signage
- Prominent placement of name and/or logo in all event publications and publicity
- Logo recognition on applicable event-related eblasts, social media, website and signage

Cocktail Reception Sponsor – \$7,500

- Logo at Cocktail Reception signage
- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

Photo Booth Sponsor – \$7,500

- Logo on Photo Booth signage
- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

Auction Sponsor – \$5,000

- Logo on Auction signage
- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

Media Partner – In-kind

- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

Social Media Partner – In-kind

- Logo at Cocktail Reception signage
- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

Early Bird Individual Ticket Price – \$350 before February 15th, 2023

* To be included in the invitation, all logos must be received by January 30, 2023 in high resolution. All ads are due by March 15, 2023 and must be camera-ready, high-resolution PDF or JPG.

OIG 25-013-M

EXHIBIT 3



TITLE SPONSORS



PRESENTING SPONSOR



Saturday, April 27, 2024 | SPONSORSHIP OPPORTUNITIES

UNITED WAY OF BROWARD COUNTY'S

Mayors' Gala

ALL EVENT PROCEEDS BENEFIT UNITED WAY OF BROWARD COUNTY'S LOCAL COMMUNITY PROGRAMS AND SERVICES.

Cocktail Reception Sponsor – \$7,500

- 4 tickets
- Logo at Cocktail Reception
- Logo on Cocktail Reception cocktail napkins
- Logo recognition on applicable event-related eblasts, social media, website
- 1/2 page color ad in event program (5" wide by 3.875" high)

Photo Booth Sponsor 2 Available (Photo Booth, 360 degree) – \$7,500

- Logo on Photo Booth signage
- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

Auction Sponsor 2 Available (Live Auction, Silent Auction) – \$5,000

- Logo on Auction signage
- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

Check-In/Welcome Sponsor – \$5,000

- Logo on Check-In/Welcome Sponsor signage
- 4 tickets
- 1/2 page color ad in event program (5" wide by 3.875" high)
- Logo recognition on applicable event-related eblasts, social media, website

City Table Sponsor – \$3,500

- 1 table
- Recognition at the event
- Logo recognition in program journal
- Full-page color ad in event program (5" wide by 8" high)

City Ticket – \$350

Gala Donation

- I am unable to attend, but wish to support United Way of Broward County's work
- \$100 | \$250 | \$500



** To be included in the invitation, all logos must be received by January 30, 2024 in high resolution PNG. All program ads are due by March 15, 2024 and must be camera-ready, high-resolution PDF or JPG.*

*For more information, please contact
Tony Hopper at: thopper@UnitedWayBroward.org*

** To be included in the invitation, all logos must be received by January 30, 2024 in high resolution PNG. All program ads are due by March 15, 2024 and must be camera-ready, high-resolution PDF or JPG.*