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Subject: Statement for the Record - Resignation Following Compliance and Governance Concerns

Mayor and Commission,

Today is my final day serving the City of North Miami Beach as Chief Financial Officer. I am placing this statement on the record so there is no misunderstanding about why I am leaving.

I also note for the record that on my final day of employment, despite my resignation specifying March 10 as my last day, my City email access was discontinued without notice while conducting serious NMB work. When I asked both the IT Director and the Human Resources Manager whether this was normal practice, I was told it was not and that they had received directives to disable my access. When I asked whether this meant I had been terminated or should leave the premises, they indicated they did not know (see attached).

I did not intend to leave my position at this time. However, the circumstances described below made it impossible for me to continue performing my duties effectively. For more than a year, I worked under conditions that caused serious concern. Recent changes in City Manager leadership did not create those conditions. The pattern was already in place, and it continued. I can no longer ignore what it has done to my work, my health, my reputation, my peace of mind, and my family.

During my tenure, I raised serious concerns in the course of doing my job. Those concerns involved financial oversight, NMB Water fund compliance, reporting, procurement, governance, and the handling of public resources. As Chief Financial Officer, my responsibility was to ensure that the City's financial operations, federal grant administration, and reporting were conducted in compliance with applicable city codes, law, and accepted public finance standards. When issues arose, I raised them through appropriate channels. These were not political issues. They were compliance and governance issues that any responsible Chief Financial Officer has a duty to raise.

After raising these concerns, the environment around my position changed significantly. I experienced escalating hostility, internal investigations directed at me, last-minute directives preventing me from addressing the Commission, and professional pressure connected to the issues I had raised. Rather than addressing the underlying governance concerns, attention shifted toward discrediting or undermining the person raising them.

This pattern created a workplace environment that no reasonable public finance professional could safely operate within. The message became clear: raising compliance concerns carried professional consequences.

I have served in public administration long enough to understand the difference between normal disagreement and retaliation. What developed here crossed that line.

That is why I am making this record today.

I reject any suggestion that my departure should be read as agreement, silence, or acceptance of how I was treated. It is the opposite. I am leaving because the City made it impossible for me to continue safely and honorably under these conditions. The cumulative effect of these actions was that I no longer believed I could carry out the duties of my office independently or honestly without risking serious damage to my professional reputation and my ability to provide for my family. No public servant should be placed in a position where

doing their job correctly places their career at risk.

For that reason, I have concluded that I cannot continue in this role.

I want to be clear that my intent in raising these issues was always to protect the City, the community, the public, and the integrity of its financial operations. Transparency and accountability are not optional in public government. They are the foundation of public trust.

One of the most serious issues I raised involved the City's long-standing 25% surcharge on water utility revenues transferred to the General Fund, along with an additional 10% transfer from the Water Fund. Public statements were made suggesting the 25% surcharge was used to fund pension obligations and other specific purposes. As Chief Financial Officer, I reviewed the financial records and conducted my own analysis. I did not find documentation in the City's records supporting those explanations. I prepared a written memorandum and requested multiple times that the issue be placed on a Commission agenda so the facts could be discussed publicly. That request went nowhere. The matter was never brought forward for public discussion despite the size and importance of the transfers involved.

One additional matter should also be placed on the public record. In January 2025, the City Commission repealed the Water Restriction Surcharge through Ordinance 2024-15. Despite that repeal, the surcharge continued to be billed to customers for several months afterward. The total amount billed after the repeal is approximately \$1.6 million, affecting customers not only in North Miami Beach but also in other municipalities served by the NMB Water system. Beginning in September 2025, I repeatedly raised this issue internally and prepared a written memorandum documenting the timeline, the financial impact, and the legal obligation to correct the billing. I requested that the matter be placed on a Commission agenda so the public record would reflect what occurred and how the City intended to resolve it as our Charter requires. That request was not acted upon, and the issue has never been presented to the Mayor and Commission or discussed publicly despite its scope and the number of jurisdictions affected.

Another matter involved the City's Building Services Fund and the statutory requirements under Florida Statute 553.80 governing building permit revenues and fund balances. In August 2025, I prepared and circulated a memorandum identifying that the Building Fund balance exceeded the statutory limitation by several million dollars and outlining specific options to bring the City into compliance. The memorandum also addressed the transfer of the PSA Public Administration Building from the Water Utility Fund to the Building Services Fund pursuant to Resolution R2024-104, which included a \$7 million interfund transfer tied to that transaction. I requested that this matter be presented and discussed during the Commission's budget workshop so the City could address the compliance issue transparently and adopt a corrective path forward. Although the item was included in the workshop materials, I was informed shortly before the meeting that the presentation would not be discussed. As a result, the matter was never publicly addressed despite the compliance concerns identified and the recommendations provided more than a year ago.

Another serious issue I raised involved the City's residential solid waste rates and CPI adjustments under the Coastal Waste contract. During my review of the agreement and billing structure, I identified increases applied to residents that did not appear to align with the CPI adjustment provisions contained in the executed contract. I also could not locate a corresponding contract amendment, supporting justification, or Commission authorization explaining the basis for the increases. Because these charges affect thousands of residents and represent a material financial impact to the community, I attempted multiple times to raise the matter for internal review and Commission awareness. Those efforts were unsuccessful. The issue was never brought forward for discussion despite the potential implications for ratepayers and the City's contractual compliance obligations.

Additionally, The City Attorney's outstanding invoices totaling approximately \$120,000 were submitted nearly two years after the services were rendered, crossing multiple fiscal years. These invoices were not submitted

through the framework of the City Attorney's Commission-approved contract, nor aligned with the City's direct pay policy, which clearly requires proper alignment with a valid purchase order or contract authority. Instead, I — and members of the Finance Department — were pressured to process payment through direct pay despite repeated concerns that doing so would bypass Commission oversight and violate internal controls. The invoices lacked timely submission, violated procurement policy, and created significant audit risk. My concerns were raised and documented but ultimately disregarded by management. Finance staff were directed to cut the check asap.

Another serious matter involved the City's administration of the federal American Rescue Plan Act (ARPA) funds. In April 2025, approximately four months after I began serving as Chief Financial Officer, I completed an internal financial analysis identifying significant concerns regarding the status, documentation, and execution of several ARPA-funded projects and contracts. Shortly after providing that April 2024 analysis, the former City Manager came to my office visibly angry, used profane language, and berated me for preparing the analysis. During that exchange he made statements that I interpreted as threats to my position if I continued raising those issues. At that same time, members of the Commission were asking staff for status updates on ARPA implementation. Despite those requests, the analysis was not shared with the Commission. The memorandum documenting those findings ultimately reached the Commission only after the former City Manager resigned in June 2024, and the document was later published publicly in July 2024, even though the analysis itself had been completed and delivered internally in April. I also requested that the City conduct a more detailed forensic review of certain ARPA contracts and project timelines (e.g., Home rehab and other similar projects), in part to respond to questions raised by Commissioner Daniela Jean and Commissioner Lynn Su regarding why several projects had not been completed on schedule and where responsibility for those delays may have occurred. That request was not pursued by City management. Throughout this period, I continued working directly with federal authorities, including the Internal Revenue Service and Treasury reporting requirements, to ensure the City remained in compliance with federal ARPA reporting and regulatory obligations. Those communications and compliance steps are documented in the City's records.

One incident illustrates the environment that had developed. During the City's budget public hearing, after months of preparing the proposed budget and the accompanying financial presentation — including analysis of the City's reliance on the 25% water surcharge and other complex fiscal issues — I was ready to present the material to the Mayor and Commission. Approximately thirty minutes before the public hearing began, the Interim City Manager called me outside the chamber and informed me that I would not be allowed to present. He stated that he had been instructed by elected officials that I should not speak and that he would deliver the presentation instead. When I explained that I had prepared the budget and the financial analysis and was the appropriate official to present it, I was told that certain individuals considered me a "troublemaker" and a "leaker." As a result, despite months of preparation and the importance of the financial matters involved, I was prevented from presenting my own budget analysis or answering questions from the Commission that evening.

There were other matters as well, including invoices submitted by outside lobbyists that I declined to approve because they lacked documentation required under the City's lobbying ordinance, procurement rules, and standard financial controls. Rather than address those compliance concerns, Finance was later portrayed as delaying payments when in fact the only objective was to ensure that public funds were spent in accordance with City code and state law.

The matters I have described above are not rumors or opinions. They are documented in memoranda, emails, financial records, and internal communications that exist within the City's files. Members of the Commission and the public should be able to review those records and understand the facts for themselves.

Public service requires honesty, transparency, and the courage to confront difficult truths. When those principles are set aside, the cost is eventually paid by the public.

For the reasons described above, I can no longer continue in this role.

I leave with my professional integrity intact and with confidence that the record will speak for itself.

Respectfully,

Tarik Rahmani

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