



Broward County

Legislation Details (With Text)

File #: 21-1797 **Version:** 1

Status: Agenda Ready

In control: REQUEST TO SET FOR PUBLIC HEARING

On agenda: 10/19/2021 **Final action:** 10/19/2021

Title: MOTION TO ADOPT Resolution No. 2021-502 directing the County Administrator to publish Notice of Public Hearing to be held on Thursday, November 4, 2021, at 10:00 a.m., in Room 422 of the Governmental Center to consider adoption of a proposed Resolution Amending the Broward County Administrative Code, the title of which is as follows:

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO BROWARD COUNTY'S INDEPENDENT ANNUAL FINANCIAL AUDIT; AMENDING SECTION 18.61 OF THE BROWARD COUNTY ADMINISTRATIVE CODE ("ADMINISTRATIVE CODE"); AMENDING THE REQUIREMENT THAT THE EXTERNAL AUDITOR CHANGE AFTER FIVE YEARS; AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE ADMINISTRATIVE CODE, AND AN EFFECTIVE DATE.
(Sponsored by Commissioner Lamar P. Fisher, and Cosponsored by Commissioners Mark D. Bogen and Dr. Barbara Sharief)

Sponsors:

Indexes:

Code sections:

Attachments: 1. Exhibit 1 - Copy of Resolution to Publish Notice of Public Hearing, 2. Exhibit 2 - Copy of Proposed Resolution Amending the Administrative Code - Elimination of Mandatory Change Only, 3. Exhibit 3 - Copy of Proposed Resolution Amending the Administrative Code - Elimination of Mandatory Change Plus Preference for Nonincumbent After Five Years, 4. Exhibit 4 - Copy of Proposed Resolution Amending the Administrative Code - Elimination of Mandatory Change Plus Preference for Nonincumbent After Ten Years

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

Broward County Commission Regular Meeting

Director's Name: Andrew J. Meyers

Department: County Attorney

Information

Requested Action

MOTION TO ADOPT Resolution No. 2021-502 directing the County Administrator to publish Notice of Public Hearing to be held on Thursday, November 4, 2021, at 10:00 a.m., in Room 422 of the Governmental Center to consider adoption of a proposed Resolution Amending the Broward County Administrative Code, the title of which is as follows:

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO BROWARD COUNTY'S INDEPENDENT ANNUAL FINANCIAL AUDIT; AMENDING SECTION 18.61 OF THE BROWARD COUNTY ADMINISTRATIVE CODE ("ADMINISTRATIVE CODE"); AMENDING THE REQUIREMENT THAT THE EXTERNAL AUDITOR

CHANGE AFTER FIVE YEARS; AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE ADMINISTRATIVE CODE, AND AN EFFECTIVE DATE.

(Sponsored by Commissioner Lamar P. Fisher, and Cosponsored by Commissioners Mark D. Bogen and Dr. Barbara Sharief)

Why Action is Necessary

The Broward County Charter requires the posting of notice and a public hearing for adoption of amendments to the Broward County Administrative Code.

What Action Accomplishes

Enables the setting of a public hearing during which the Board may consider adopting a Resolution amending Section 18.61 of the Broward County Administrative Code.

Is this Action Goal Related

No

Previous Action Taken

Summary Explanation/Background

On October 5, 2021 (Agenda Item No. 56), the Board of County Commissioners ("Board") directed the Office of the County Attorney to prepare a Resolution Amending Section 18.61 of the Broward County Administrative Code ("Administrative Code") to eliminate the mandatory change of the independent auditor after five years.

As directed by the Board, this item provides three options for the proposed amendment:

1. An amendment to eliminate the mandatory change of the independent auditor after five years (Exhibit 2);
2. An amendment to eliminate the mandatory change of the independent auditor after five years but (a) give a preference to nonincumbent auditors in the event of a tie during the evaluation process and (b) require a change of partners and managers assigned to prepare the County's audit if the County reengages an incumbent auditor (Exhibit 3); and
3. An amendment to eliminate the mandatory change of the independent auditor after five years but (a) give a preference to nonincumbent auditors in the event of a tie during the evaluation process if the incumbent auditor has been retained for ten or more years and (b) require the change of partners and managers assigned to prepare the County's audit if the County reengages an incumbent auditor (Exhibit 4).

The Office of the County Auditor proposed the options in Exhibits 3 and 4.

Source of Additional Information

Annika E. Ashton, Deputy County Attorney, 954-357-7600

Fiscal Impact

Fiscal Impact/Cost Summary

None.