



# Broward County

## Legislation Text

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File #: 21-1797, Version: 1

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### **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.