

**ADDITIONAL MATERIAL
REGULAR MEETING**

OCTOBER 5, 2021


**SUBMITTED AT THE REQUEST OF
OFFICE OF THE COUNTY AUDITOR**



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

Advisory No. 219

Date: October 4, 2021
To: Honorable Mayor and Board of County Commissioners
From: Robert Melton, County Auditor 
Subject: Rotation of Audit Firm, Potential Amendments – Agenda Item No. 56

As a follow-up to our Advisory Memo No. 218, which is presented as additional material to this item and to further assist the Board in deliberation of the rotation of audit firm policy, we offer the following specific amendments for consideration in the event that you believe the current policy should be changed:

1. MOTION TO DIRECT Office of the County Attorney to draft a Resolution amending Section 18.61 of the Broward County Administrative Code to replace the requirement that the County's independent auditor be changed after five years to a preference that the County's independent auditor be changed after five years and, a requirement of rotation of all partners and managers assigned to the project in the event of an incumbent audit firm proposing for an additional contract.

or

2. MOTION TO DIRECT Office of the County Attorney to draft a Resolution amending Section 18.61 of the Broward County Administrative Code to replace the requirement that the County's independent auditor be changed after five years to a preference that the County's independent auditor be changed after ten years and a requirement of rotation of all partners and managers assigned to the project in the event of an incumbent audit firm proposing for an additional contract.

Please be advised that we maintain our recommendation that the Board take no action to change its current policy providing for the mandatory change of audit firms after five years; however, should the Board decide otherwise, these amendments are intended to facilitate such deliberations. Both

amendments presented above allow the incumbent firm to propose, with a change in partners and managers. Optional Amendment No. 1 provides for a rotation preference (built into the evaluation methodology) after a firm has had the contract for five years. Option 2 provides for the preference starting after an incumbent has been the audit firm for ten years.

I hope you find this information helpful. If you have any questions, please feel free to contact me anytime.

cc: Bertha Henry, County Administrator
Andrew Meyers, County Attorney