

**PROPOSED**  
RESOLUTION NO.

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)

WHEREAS, Section 18.61 of the Broward County Administrative Code ("Administrative Code") sets forth the policy for the engagement of external auditors to conduct Broward County's independent annual financial audit ("External Auditor");

WHEREAS, the Broward County Board of County Commissioners ("Board") desires to amend the provisions of Section 18.61 of the Administrative Code related to the engagement of the External Auditor; and

WHEREAS, the Board finds that the revisions to the Administrative Code as set forth herein are in the best interest of Broward County, NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. Section 18.61 of the Broward County Administrative Code is hereby amended to read as follows:

Coding: Words in ~~struck-through~~ type are deletions from existing text. Words in underscored type are additions.

1           **18.61. Independent Annual Audit.**

2           . . .

3           b.     The following policy shall govern the engagement of an auditor for an  
4 independent annual audit of the accounts and financial transactions of Broward County:  
5 As required by Section 218.391, Florida Statutes, the Board of County Commissioners  
6 shall establish an audit committee, in accordance with statutory requirements. The audit  
7 committee shall follow the auditor selection procedures set forth in the statute and shall  
8 rank and recommend auditors in order of preference. The Board of County  
9 Commissioners shall make the final determination in the selection of an auditor. The  
10 engagement of an auditor shall be for a five (5) year term ~~with a mandatory change of~~  
11 ~~auditors after five (5) years.~~ If the audit committee's scoring or ranking results in a tie  
12 between an incumbent auditor that has been engaged for ten (10) or more years and  
13 another proposer, the tie shall be broken by giving preference to the nonincumbent  
14 auditor. If the County reengages an incumbent auditor, there shall be a mandatory  
15 change of the incumbent auditor's partners and managers assigned to perform the audit.

16  
17           Section 2.   Severability.

18           If any portion of this Administrative Code Resolution is determined by any court to  
19 be invalid, the invalid portion will be stricken, and such striking will not affect the validity  
20 of the remainder of this Administrative Code Resolution. If any court determines that this  
21 Administrative Code Resolution, in whole or in part, cannot be legally applied to any  
22 individual, group, entity, property, or circumstance, such determination will not affect the  
23 applicability of this Administrative Code Resolution to any other individual, group, entity,  
24 property, or circumstance.

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                  underscoring type are additions.

1        Section 3.    Inclusion in the Broward County Administrative Code.

2        It is the intention of the Board of County Commissioners that the provisions of this  
3 Administrative Code Resolution become part of the Broward County Administrative Code  
4 as of the effective date. The sections of this Administrative Code Resolution may be  
5 renumbered or relettered and the word “resolution” may be changed to “section,” “article,”  
6 or such other appropriate word or phrase to the extent necessary in order to accomplish  
7 such intention.

8  
9        Section 4.    Effective Date.

10       This Administrative Code Resolution is effective upon adoption. **PROPOSED**

11  
12       ADOPTED this            day of                                  , 2021.

13  
14       Approved as to form and legal sufficiency:  
15       Andrew J. Meyers, County Attorney

16       By /s/ Christina A. Blythe            10/07/2021  
17    Christina A. Blythe                    (date)  
18    Assistant County Attorney

19       By /s/ Annika E. Ashton            10/07/2021  
20    Annika E. Ashton                    (date)  
21    Deputy County Attorney

22  
23       CAB/sr  
24       Independent Annual Audit Resolution  
       10/07/2021