




Office of the County Auditor

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Advisory No. 339

Date: May 15, 2024

To: Honorable Mayor and Board of County Commissioners

From: Robert Melton, County Auditor 

Subject: Estimated Financial Impact of Proposed Charter Amendment on the 2024 General Election Ballot – Expansion of the Broward County Inspector General’s Authority

As required by the Charter of Broward County (Article XI, Section 11.07), we estimated the projected financial impact of the proposed Broward County Charter amendment set forth for voter consideration at the 2024 General Election. Our objective was to prepare a financial impact statement estimating the increase or decrease in revenues or costs to the County that would result from the proposed Charter amendment, if approved. This Advisory Memorandum does not represent an audit or attestation conducted pursuant to government auditing standards.

To estimate the financial impact of the proposed Charter amendment, as applicable, we consulted with appropriate County staff and the County Attorney's Office and developed assumptions relative to the amendment requirements.

The financial impact analysis and statement contained in this Advisory Memorandum contemplate only the required and indeterminate activities of the proposed Charter amendment. For example, the ascertainable costs of creating, staffing, and operating an entity created by a proposed Charter amendment have been considered. However, hypothetical, contingent, and uncertain future financial impacts have not been considered. As is typical when preparing financial estimates, we developed assumptions and used comparative data, where possible, to determine financial impact. The use of assumptions is necessary because most proposed Charter amendments only provide a general mandate to the County and do not dictate the method of implementation to be used by the County. Thus, we consulted with appropriate County staff, as applicable, to develop assumptions pertaining to the County's implementation of the proposed Charter amendment.

Additionally, our estimates are limited to the financial impacts the proposed Charter amendment will have on the Board of County Commissioners, the County's departments, agencies, offices, and the County's budgetary obligations to constitutional officers.

Background

The Charter of Broward County, effective January 1, 1975, is the central document that defines the duties, responsibilities, and general structure of Broward County government. Any proposed change(s) to the Charter must be approved by the voters of Broward County. Charter changes may be proposed to the voters by the Board of County Commissioners, the Charter Review Commission, or through an initiative of the people.

Proposed Charter Amendment: Expansion of the Broward County Inspector General’s Authority

Ballot Question:

“Amends the Broward County Charter to allow the Broward County Inspector General to provide inspector general services to The School Board of Broward County and the constitutional officers of Broward County if the applicable entity (The School Board or the constitutional officer) contracts with the Broward County Office of Inspector General and with Broward County regarding such inspector general services.”

Financial Impact Statement:

The fiscal impact of the charter amendment is none, though, future interlocal agreements might have an indeterminate impact on the County budget. Costs to be incurred by the School Board are not included in this fiscal impact statement.

Amendment Requirements:

The amendment to the County Charter would expand the authority of the Office of the Inspector General (OIG) to include The School Board of Broward County (SBBC) and constitutional officers for Broward County if the relevant governmental entity executes an interlocal agreement with the County and the OIG. Under the proposed amendment, the County would have no obligation to fund any OIG services related to the SBBC or the relevant constitutional officer.

Advisory No. 339 - Revised Estimated Financial Impact of Proposed Charter Amendment on the 2024
General Election Ballot – Expansion of the Broward County Inspector General’s Authority
May 15, 2024

Assumptions/Expectations:

None

Revenue/Cost Estimates:

None

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney