

1 (k) *Annual Audits.*

2 (1) The Oversight Board may request the County retain a performance auditor
3 to perform and complete a performance audit of projects funded with
4 Transportation Surtax proceeds as provided in section (g) above. However,
5 prior to the County engaging such services for the Oversight Board, the
6 Office of the County Auditor shall have the right of first refusal to directly
7 provide such services with existing County resources.

8 (2) The County shall retain an independent certified public accountant to
9 perform and complete an annual financial audits of ~~all projects funded with~~
10 ~~the~~ Transportation Surtax ~~proceeds and of all Transportation Surtax~~
11 ~~proceeds received, maintained, and expended~~ program and related
12 projects. The audit results shall be submitted to the Oversight Board and
13 ~~to~~ the Broward County Administrator by no later than ~~ninety (90)~~ one
14 hundred eighty (180) days after the end of each ~~calendar~~ fiscal year during
15 which any Transportation Surtax proceeds are expended.

16 (3) The Office of the County Auditor shall provide oversight regarding the
17 selection of all external audit services retained by the County for projects
18 funded by Transportation Surtax proceeds and shall serve as the contract
19 administrator in connection with all such contracts for external audit
20 services.

21 Section 2. Amendments.

22 No amendment, revision, or repeal of the Broward County Transportation Surtax
23 Ordinance, or reduction in the rate of the Transportation Surtax, may take effect if it would
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Coding: Words in ~~struck-through~~ type are deletions from existing text. Words in
underscored type are additions.