



# Broward County

## Legislation Details (With Text)

**File #:** 21-1736      **Version:** 1

**Status:** Agenda Ready

**In control:** County Commission

**On agenda:** 10/5/2021      **Final action:** 10/5/2021

**Title:** MOTION TO DIRECT Office of the County Attorney to draft a Resolution amending Section 18.61 of the Broward County Administrative Code to eliminate the requirement that the County's independent auditor be changed after five years. (Commissioner Fisher)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Additional Material - Information, 2. Additional Material - Information

Date	Ver.	Action By	Action	Result
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### Broward County Commission Regular Meeting

**Director's Name:** Lamar P. Fisher  
**Department:** County Commission

### Information

#### Requested Action

MOTION TO DIRECT Office of the County Attorney to draft a Resolution amending Section 18.61 of the Broward County Administrative Code to eliminate the requirement that the County's independent auditor be changed after five years. (Commissioner Fisher)

#### Why Action is Necessary

Enables the Board to direct the Office of the County Attorney to draft a Resolution amending the Broward County Administrative Code.

#### What Action Accomplishes

Directs the Office of the County Attorney to draft the referenced amendment.

#### Is this Action Goal Related

No

#### Previous Action Taken

#### Summary Explanation/Background

Section 18.61 of the Broward County Administrative Code sets forth the policy for the engagement of external auditors to conduct Broward County's independent annual financial audit and provides for a mandatory change of auditor after five years.

Under Florida law, there is no legal requirement for the mandatory change of auditors performing public-sector independent annual financial audits. The proposed amendment to the Broward County Administrative Code would eliminate the current mandatory change of the independent auditor after five years.

**Source of Additional Information**

Mabel Hurtado, District 4, 954-357-7004

**Fiscal Impact**

**Fiscal Impact/Cost Summary**

None.