# **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

## **Broward County Commission Regular Meeting**

<u>Director's Name:</u> Lamar P. Fisher <u>Department:</u> County Commission

### Information

#### Requested Action

<u>MOTION TO DIRECT</u> 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.

File #: 21-1736, Version: 1

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.