



Broward County

Legislation Text

File #: 21-1482, Version: 1

Broward County Commission Regular Meeting

Director's Name: Bob Melton

Department: County Auditor

Information

Requested Action

MOTION TO DISCUSS auditor selection committee ("Committee") for the selection of an independent certified public accounting ("CPA") firm to conduct the annual financial audit for the County and Constitutional Officers.

Why Action is Necessary

Section 218.391, Florida Statutes, requires the governing body of a county to establish a Committee.

What Action Accomplishes

Allows discussion of the establishment of a Committee including the number of appointees to the Committee, whether Board members want to serve personally or appoint designees, and the method of making appointments.

Is this Action Goal Related

No

Previous Action Taken

Summary Explanation/Background

The Office of the County Auditor is initiating the solicitation process for an external audit firm to conduct the annual financial audit for the County and Constitutional Officers. As part of the process and in accordance with the County Charter and State Statutes, we are facilitating the creation of an auditor selection committee ("Committee") whose primary purpose will be to assist the Board of County Commissioners ("Board") in selecting an independent certified public accounting ("CPA") firm to conduct the annual financial audit.

The purpose of this item is to allow discussion of the establishment of a Committee including the number of appointees to the Committee, whether Board members want to serve personally or appoint designees, and the method of making appointments. Section 218.391, Florida Statutes, requires that "[t]he governing body of a county...shall establish an auditor selection committee" which "...must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution or their respective designees, and one member of the board of county commissioners or its designee." The Statute further specifies that "[a]n employee... may not serve as a member of an auditor selection committee." It is up to the Board to determine the size of the Committee beyond the statutory minimum requirements.

We have also requested that each Constitutional Officer acknowledge their willingness and ability to serve on the Committee or to provide an appropriate designee.

In accordance with Section 2.11 of the County Charter, the County Auditor will serve as the contract administrator for the independent annual audit. The Office of the County Auditor will also be pleased to serve in an advisory capacity to the Committee to provide necessary financial expertise and other guidance. Section 218.391, Florida Statutes, states: "...an employee...may serve in an advisory capacity." Non-mandatory guidance from the State of Florida Auditor General cites Government Finance Officers Association Best Practices which states that "[i]deally, all members of the committee should possess or obtain a basic understanding of governmental financial reporting and auditing. The audit committee also should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose," and "[m]embers of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members..."

Following discussion of this item, the Office of the County Auditor will present a second agenda item at a subsequent Board meeting to appoint and approve Committee members and assign staff roles.

Source of Additional Information

Fiscal Impact

Fiscal Impact/Cost Summary

None