



Broward County

Legislation Text

File #: 21-1705, Version: 1

Broward County Commission Regular Meeting

Director's Name: Bob Melton

Department: County Auditor

Information

Requested Action

A. MOTION TO APPOINT AND APPROVE following Board of County Commissioner members to the auditor selection committee ("Committee"): Mayor Steve Geller, Vice Mayor Michael Udine, Commissioner Nan H. Rich, Commissioner Mark D. Bogen, Commissioner Lamar P. Fisher, Commissioner Beam Furr, and Commissioner Tim Ryan.

(Per the Tuesday Agenda Memorandum, the Board's consideration of Item 35 is based on the proposed amended Motion C distributed as Additional Material.)

ACTION: (T-11:09 AM) Approved. (Refer to minutes for full discussion.)

VOTE: 8-0. Commissioner Sharief was not present.

ACTION: (T-12:11 PM) Commissioner Sharief requested being shown voting in the affirmative.

VOTE: 9-0.

B. MOTION TO APPROVE following constitutional officer appointments to the Committee: Clerk of Courts Brenda D. Forman, Property Appraiser Marty Kiar, Sheriff Gregory Tony, and Supervisor of Elections Joe Scott.

(Per the Tuesday Agenda Memorandum, the Board's consideration of Item 35 is based on the proposed amended Motion C distributed as Additional Material.)

ACTION: (T-11:09 AM) Approved. (Refer to minutes for full discussion.)

VOTE: 8-0. Commissioner Sharief was not present.

ACTION: (T-12:11 PM) Commissioner Sharief requested being shown voting in the affirmative.

VOTE: 9-0.

C. MOTION TO APPOINT AND APPROVE County Auditor Bob Melton as financial advisor to the Committee.

(Per the Tuesday Agenda Memorandum, the Board's consideration of Item 35 is based on the proposed amended Motion C distributed as Additional Material.)

**ACTION: (T-11:09 AM) Approved as amended with Regular Meeting Additional Material, dated October 5, 2021, submitted at the request of Commissioner Fisher.
(Refer to minutes for full discussion.)**

VOTE: 8-0. Commissioner Sharief was not present.

ACTION: (T-12:11 PM) Commissioner Sharief requested being shown voting in the affirmative.

VOTE: 9-0.

Why Action is Necessary

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

What Action Accomplishes

Establishes the Committee.

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.

On September 9, 2021 (Item No. 58), the Board discussed the establishment of the Committee and indicated seven Board members to serve on the Committee.

The purpose of this item is to establish the Committee through appointment and approval of members and a financial advisor.

Section 218.391, Florida Statutes, establishes the minimum procedures for selection of the external auditor and 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. Each Constitutional Officer has acknowledged their willingness and ability to serve on the Committee.

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."

Source of Additional Information

None

Fiscal Impact

Fiscal Impact/Cost Summary

None