

PALM BEACH COUNTY  
BOARD of COUNTY COMMISSIONERS  
BOARD APPOINTMENT SUMMARY

Meeting Date: August 17, 2010

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

**I. EXECUTIVE BRIEF**

**Motion and Title: Staff recommends motion to select and appoint:** Five members from the list of nine qualified candidates to serve on the newly reconstituted Internal Audit Committee. If Mr. Walk is one of those selected the Board will need to waive a conflict of interest in that one of his partners in the law firm who serves as an escrow agent for a developer's construction funds which have been turned over to the county.

- Alan Friedberg, Professor of Accounting, Florida Atlantic University
- Chris Wittig, CPA, CBIZ Goldstein Lewin and Mayer Hoffman McCann PC
- David Rosenstein, Retired, former Deloitte & Touch Internal Audit Services Principal
- Dorritt Miller, incumbent, CPA, CIA, CGFM, Deputy City Manager, City of West Palm Beach
- Evelyn Parkes, CPA, Evelyn F. Parkes CPA PA
- Gary Walk, Attorney, Casey Ciklin Lubitz Martens & O'Connell, waiver required
- Hal Valeche, Investment Banker, Self-employed
- Mark Burger, CPA, Cherry, Bekaert & Holland, LLP
- Nam Nguyen, CPA, Nam H. Nguyen, CPA, P.A.

**Summary:** At its June 23, 2010 meeting, the Audit Committee reviewed the applications and resumes received from nine individuals wishing to serve on the Internal Audit Committee and found each applicant qualified to serve on the Committee. The Board of County Commissioners adopted Ordinance 2010-006 at its March 23, 2010 meeting. The Ordinance requires appointment of five members to serve on the Internal Audit Committee to replace the current seven member committee. The Ordinance also requires the Audit Committee to make recommendations to the BCC regarding qualified candidates. The Audit Committee also recommends that the BCC select individuals representing both the racial and ethnic diversity of the county as well as a diversity of talent and expertise for membership on the committee. (PFK)

**Background and Justification:** The Audit Committee was established in August, 1987 by resolution R-87-1226. In February, 2005 the Audit Committee was restructured and a new process for approval of the two citizen members of the Committee was established by Resolution R-2005-0372. Ordinance 2010-006, adopted March 23, 2010, eliminated the former 7 member audit committee and established a new five member audit committee consisting of individuals who are independent of the County organization and have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience. Applications from interested individuals meeting the required qualifications were solicited and nine individuals submitted applications to serve on the Internal Audit Committee. The current audit committee reviewed the qualifications of all the applicants and determined that all nine were eligible to serve and recommends the BCC appoint five of the nine to the Internal Audit Committee.

**Attachments:**

Advisory Board Nominee Information, Resumes, Sunshine Amendment acknowledgment and Code of Ethics training and conflict acknowledgment forms for all nine candidates listed above.

Recommended by:

	Date
Internal Auditor	
<i>Paul F. [Signature]</i>	7/14/10
Assistant County Attorney	Date

*[Handwritten initials]*

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
ADVISORY BOARD NOMINEE INFORMATION FORM**

*The information provided on this form will be used by County Commissioners and/or the entire Board in considering your nomination. This form MUST BE COMPLETED IN FULL. Answer "none" or "not applicable" where appropriate. Further, please attach a biography or résumé to this form.*

**Part I (to be filled out by Department):** (Please Print)

Board Name: Palm Beach County Internal Audit Committee

At Large Appointment                      or                       District Appointment

Term of Appointment: 1 to 3 Years.                      From: unknown                      To: unknown

Seat Requirement: No seat specific requirements                      Seat #: unknown

\*Reappointment                      or                       New Appointment

or  to complete the term of \_\_\_\_\_ Due  resignation  other to: \_\_\_\_\_

Completion of term to expire on: \_\_\_\_\_

**\*When a person is being considered for re-appointment, the number of previous disclosed voting conflicts shall be considered by the Board of County Commissioners.**

Number of previously disclosed voting conflicts during the previous term \_\_\_\_\_

**Part II (to be filled out and signed by Applicant):** (Please Print)

**APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT**

Name: Friedberg                      Alan                      Howard  
Last                      First                      Middle

Occupation/Affiliation: Professor @ FAU

Business Name: Florida Atlantic University

Business Address: 777 Glades Rd.

City & State: Boca Raton, FL                      Zip Code: 33431

Residence Address: 10416 Bow Ct. Boca Raton FL 33431

City & State: Boca Raton, FL                      Zip Code: 33431

Home Phone: (561) 451-9233                      Business Phone: (561) 297-3647 Ext.

Cell Phone: (561) 302-6004                      Fax: ( )

Email Address: FRIEDBER@FAU.EDU

Mailing Address preference:  Business     Residence

Have you ever been convicted of a felony: Yes \_\_\_\_\_ No

If Yes, state the court, nature of offense, disposition of case and date: \_\_\_\_\_

**Minority Identification Code:**

- |  |   |
|--|---|
| <input type="checkbox"/> IF (Native-American Female)   | <input type="checkbox"/> IM (Native-American Indian Male) |
| <input type="checkbox"/> AF (Asian-American Female)    | <input type="checkbox"/> AM (Asian-American Male)         |
| <input type="checkbox"/> BF (African-American Female)  | <input type="checkbox"/> BM (African-American Male)       |
| <input type="checkbox"/> HF (Hispanic-American Female) | <input type="checkbox"/> HM (Hispanic-American Male)      |
| <input type="checkbox"/> WF (Caucasian Female)         | <input checked="" type="checkbox"/> WM (Caucasian Male)   |

Applicant's Signature: Alan H. Friedberg                      Date: 4/30/2010

**Part III (to be filled out by Commissioner):**

Appointment to be made at BCC Meeting on: \_\_\_\_\_

Commissioner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# **ALAN H. FRIEDBERG**

March 25, 2010

## **LOCATION:**

### *Work*

School of Accounting  
Florida Atlantic University  
Boca Raton, Florida 33431  
(561) 297-3647

### *Home*

10416 Bow Court  
Boca Raton, Florida.33498  
(561) 451-9733

### *Cyberspace*

FRIEDBER@fau.edu

## **PERSONAL FACTORS:**

Born: January 1, 1947  
Married - Two Children

## **RESEARCH INTERESTS:**

Research interests lie primarily in the areas of Accounting Information Systems, Internal Auditing, IS Auditing, corporate governance, and Facilitation.

## **EDUCATION:**

1975 - 1983 University of Florida, College of Business Administration Ph.D. in Accounting, Minor in Computer Information Science.

1971 - 1974 Old Dominion University, College of Business Administration Bachelor of Science in Business Administration, December, 1974, Major in Accounting.

## **HONORS AND AWARDS:**

- 2004 Selected as the COB Distinguished Teacher Award.
- 1997 & 1998 Nominated by the local IIA chapter for Leon R. Radde Educator of the Year Award.
- 1994-95 University Award for Excellence in Undergraduate Advising.
- 1992 Named the Internal Auditors Journal Outstanding Contributor by the Institute of Internal Auditors.
- 1991 University award for College of Business - Excellence in Undergraduate Teaching - Innovation.
- 1990 Received the highest level available of the Florida Atlantic University Outstanding Achievement and Performance Award.
- 1987 College of Business Administration Summer Research Grant.
- Participated at Peat Marwick and Main's 2 week EDP Audit Seminar Summer 1986
- LSU's 1984 Council on Research Summer Faculty Research Grant
- LSU 1984-85 Beta Alpha Psi Favorite Professor
- Haskins and Sells, Graduate Fellowship 1982, UF
- R. Warner Ring Educational Foundation Fellowship 1982, UF
- University of Florida Supplemental Fellowship for Advanced Students, 1979
- R. Warner Ring Educational Foundation Fellowship, 1975, UF
- Bachelors degree taken Summa Cum Laude, ODU
- Delta Phi Omega Academic Honor Society, ODU

## PROFESSIONAL ORGANIZATIONS, OFFICES, AND ACTIVITIES:

*Certified Disaster Recovery Planner.* Certificate number 1143 as of July 9, 1994.

*Certified Information Systems Auditor.* Certification number 9109997 as of March 14, 1991

*Certified Public Accountant,* Florida certificate number 5717, issued August 6, 1976. Louisiana certificate number B17009, issued March 29, 1984.

Institute of Internal Auditors

American Accounting Association

American Institute of Certified Public Accountants

### ***Audit Directors Roundtable 1998 - 2006***

Organized and conducted small local group of Internal Audit Directors to discuss and solve issues, with Bob Brewer.

Facilitated an 8-hour roundtable for about 25 audit directors from all over S. Florida. First in Miami, May 28, 1998, and each six months thereafter until -present. This program is now supported by D&T.

### ***Information Systems Audit and Control Association (formerly EDP Auditors Association)***

1984 - 85	Vice President Publicity and charter member Baton Rouge Chapter
1985 - 86	President of Baton Rouge Chapter Organized Seminar attended by EDP Auditors from a three state area
1986 - 87	Past President Board Member - Baton Rouge Chapter Assisted in organizing annual seminar
1987 - 88	Ad Hoc Board Member Assisted in organizing annual seminar
1988 - 89	Vice President South Florida Chapter
1989 - Present	Member of Student Liaison Committee EDPAA/EDPAF International
1990	Chairman of Student Affairs Committee EDPAA/EDPAF International
1991 -1995	Board of Directors and Student Liaison Office South Florida Chapter

1990 - 2002 Member of Editorial Board *IS Audit & Control Journal* (formerly *EDP Auditor Journal*) EDPAA/EDPAF International

***Institute of Internal Auditors***

2003 – 2004 President of the Palm Beach County Chapter

1998 - 2000 Advanced Technology Committee

1994 Served on the Review team for the 1994 edition of *Systems Auditability and Control* report *Advanced Technology Supplement*.

1993 - Present IIA Endorsed Program Coordinator

1993 - Present Board of Governors, Palm Beach County Chapter

1993 Advanced Technology Review Team

***W. R. Grace & Co.***

1995 May-July Summer internship. Worked primarily on control self-assessment development.

1994 Helped with reorganizing/re-engineering the internal audit department, including helping to devise a week long intensive training program for the entire international internal audit staff.

***Palm Beach County School District Audit Committee***

1995 – 1998 Audit committee.

**INTERNAL SERVICE:**

**FAU**

Faculty Advisor to Accounting Students Association, Summer 1995 - present.

COB Undergraduate Council, 2001 – present.

School of Accounting Personnel Committee, 2001 – present.

School of Accounting Curriculum Committee, Fall 2000 – present.

University Committee for Academic Freedom, Fall 1999-Spring 2000.

School of Accounting SAP Implementation Committee Fall 1999 .

Chair of School of Accounting Committee to Develop Internship Standards Spring 2000 – present.

School of Accounting Cost Competencies Committee Spring 2000.

Organized and promoted a COB half-day seminar "Opportunities in Financial services for CPA's" with Equitable Insurance Co. at the Deerfield Hilton, June 11, 1998.

Facilitator for University Administration Reform Council, 1995.

Lead School of Accounting effort to develop Continuous Quality Assurance Program and prepare mission statement.

University Council 1995 - 1996

University Council budget committee, 1995 - 1996

K. R. Williams Leadership Award Selection Committee, 1995

Faculty Advisor to IIA Student Chapter, 1993 - present.

College of Business Honors Committee, 1994.

College of Business Search Committee -Associate Dean, 1994.

School of Accounting Funding Committee -we successfully contacted alumni and raised funds to support a salary supplement for the Director SOA, 1993-1994.

Prepared the application and achieved IIA Endorsed Program Status for Systems/Information Systems Audit Track in Masters of Accounting Program. Work on program revision and application began in Jan., 1992, Endorsed Status achieved in Nov. 1993.

University Search Committee -Assistant Internal Auditor, 1993.

University Search Committee -Internal Auditor Coordinator, 1993.

Chair Academic Sub-Committee -University Computer Governance Committee 1993.

Steering Committee for Information Resource Management Spring, 1992 -1993

University Senate appointment 1991-1992.

University Research Misconduct Committee 1991.

College Computer Committee, 1989 -  
Chairman 1990 - 1993

Completed the UCLA Survey of Business School Computer Usage for the college, 1991, 1992.

Deans' Ad Hoc Computing Committee, 1991.

SOA Computer Committee, 1989 -

SOA Graduate Admissions Committee, 1990 -

SOA Cost and Managerial Accounting Committee, 1989 -

SOA Audit and Systems Committee, 1989 -

University Selection Committee -Director of Academic Computing, 1989.

College Graduate Faculty Committee, 1989.

**LSU**

Departmental Undergraduate Curriculum and Policy, 1985-86

Departmental Undergraduate Curriculum and Policy, 1986-87

Departmental Graduate Curriculum and Policy, 1984-85

Departmental Five Year Program, 1984-85

College Computer, 1984-85

Chairman College Computer Sub-committee on Standard

Operating Procedures, 1984-85

MIS Consultant Visitation (Dr. Nunamaker) March, 1984

Faculty Vice-President Phi Chapter of Beta Alpha Psi, 1987-88.

Faculty advisor and co-advisor to Student Chapter Data  
Processing Management Association, 1984-86



## **EXPERIENCE:**

2000 - 2002      Joint Appointment as College of Business Faculty at Regents College (SUNY System).

1995 - Present      Professor of Accounting at Florida Atlantic University.

1995 May - July      W. R. Grace & Co. -faculty internship

1992 - 1995      Tenured Associate Professor at Florida Atlantic University

1989 - 1992      Associate Professor at Florida Atlantic University

1983 - 1989      Assistant Professor at Louisiana State University

1975 - 1982      University of Florida, Graduate Teaching Assistant

1968 - 1974      Esquire Naval Tailors  
Secretary - Treasurer, Vice President, and President of a series of corporations organized around Esquire.

1967 - 1968      United States Navy  
Reserves until 1972



TO: ADVISORY BOARD MEMBERS  
 FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR  
 RE: PALM BEACH COUNTY CODE OF ETHICS

Effective May 1, 2010, contractual relationships between Palm Beach County government and advisory board members, their employers, or businesses, are prohibited conflicts of interest as set forth in the Palm Beach County Code of Ethics, Ordinance 2009-051. This conflict of interest must be waived by an affirmative vote of five (5) members of the Board of County Commissioners upon full disclosure at a public meeting in order to accept appointment to an advisory board. In the space provided below, please identify any such contractual relationships, or verify that none exist at this time. The Ordinance (2009-051) and the training requirement can be found on the web at: <http://www.pbcgov.com/ethics/advisory.htm>

<u>Type of Contract</u>	<u>Which Department/Division</u>	<u>Effective Date</u>	<u>Term</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_ Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);  
 OR  
 At this time, <sup>neither</sup> I nor my employer have contract(s) with the Board of County Commissioners

As a (current or potential) advisory board member you are required to receive training on the PBC Code of Ethics and acknowledge that you have read and understand the PBC Code of Ethics Ordinance.

If you are unable access the training and/or Ordinance on the web, please contact {Insert Liaison Name Here} at {Insert Telephone Number Here} for other arrangements.

**Acknowledgment of Receipt**

NAME: Alan H. Friedberg  
 Print or Type  
 FIRM/COMPANY/ORGANIZATION: Florida Atlantic University  
 ADVISORY BOARD(S): PBC Internal Audit Committee

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Alan H. Friedberg Date: 4/30/2010

Please sign and return this FORM to {Insert Liaison Name Here} {Insert Address Here}. A self-addressed envelope has been provided for your convenience.



Internal Auditor's Office  
 100 Australian Ave., Suite 400  
 West Palm Beach, FL 33406  
 (561) 233-4420  
 FAX: (561) 233-4424  
[www.pbcgov.com/internalauditor](http://www.pbcgov.com/internalauditor)

**Palm Beach County  
 Board of County  
 Commissioners**

- Jeff Koons, Chairman
- Burt Aaronson, Vice Chairman
- Karen T. Marcus
- Shelley Vana
- Steven L. Abrams
- Jess R. Santamaria
- Priscilla A. Taylor

County Administrator  
 Robert Weisman



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 Affirmative Action Employer"

Official Electronic Letterhead

**TO: ADVISORY BOARD MEMBERS**

**FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR**

**RE: STATE GUIDE TO THE SUNSHINE AMENDMENT &  
 CODE OF ETHICS**

As an appointee to a Palm Beach County Advisory Board, you must familiarize yourself with the State Guide to the Sunshine Amendment and Code of Ethics. The purpose of this guide is to ensure adherence to the highest standards of ethics, protect the integrity of County government and foster public confidence.

This guide addresses conflict of interest, disclosure, acceptance and reporting of gifts, use of position or property, voting conflicts, political activities, prohibition against misuse of the code, and enforcement. This Guide also addresses conflicts, prohibitions on doing business with the County or having conflicting employment or contractual relationships. The Guide can be found on the web at: <http://www.pbcgov.com/ethics/advisory.htm>

Please read and make yourself familiar with the Guide and return the acknowledgment form below to: (Insert Liaison Name) (Insert Liaison Address). If you cannot access this document on the web, please contact (Insert Liaison Name) at (Insert Liaison Telephone #) for other arrangements.

**Acknowledgment of Receipt**

NAME: Alan H. Friedberg  
 Print or Type

ADVISORY BOARD(S): Palm Beach Co. Internal Audit Committee

I acknowledge that I have read the State of Florida Guide to the Sunshine Amendment and the Code of Ethics. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Alan H. Friedberg Date: 4/30/2010

**Please sign and return to Administration in self-addressed envelope provided.**  
 Revised 3/15/10

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
ADVISORY BOARD NOMINEE INFORMATION FORM**

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**Part I (to be filled out by Department): (Please Print)**

Board Name: Palm Beach County Internal Audit Committee

At Large Appointment                      or                       District Appointment

Term of Appointment: 1 to 3 Years.                      From: unknown                      To: unknown

Seat Requirement: No seat specific requirements                      Seat #: unknown

\*Reappointment                      or                       New Appointment

or  to complete the term of \_\_\_\_\_                      Due  resignation  other to: \_\_\_\_\_

Completion of term to expire on: \_\_\_\_\_

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\_\_\_\_\_ Number of previously disclosed voting conflicts during the previous term

**Part II (to be filled out and signed by Applicant): (Please Print)**

**APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT**

Name: Wittig Last                      Christopher First                      W. Middle

Occupation/Affiliation: Certified Public Accountant

Business Name: CBIZ Goldstein Lewin and Mayer Hoffman McLean P.C.

Business Address: 1675 N. Military Trail, 5th Floor

City & State: Boca Raton, FL                      Zip Code: 33486

Residence Address: 6826 Starpass Ct.

City & State: Lake Worth, FL                      Zip Code: 33463

Home Phone: (561) 649 8356                      Business Phone: (561) 994-5050 Ext. 5128

Cell Phone: (561) 302 2641                      Fax: (561) 241-0071

Email Address: CWittig@CBIZ.com

Mailing Address preference:  Business                       Residence

Have you ever been convicted of a felony: Yes \_\_\_\_\_ No

If Yes, state the court, nature of offense, disposition of case and date: \_\_\_\_\_

**Minority Identification Code:**

- |  |   |
|--|---|
| <input type="checkbox"/> IF (Native-American Female)   | <input type="checkbox"/> IM (Native-American Indian Male) |
| <input type="checkbox"/> AF (Asian-American Female)    | <input type="checkbox"/> AM (Asian-American Male)         |
| <input type="checkbox"/> BF (African-American Female)  | <input type="checkbox"/> BM (African-American Male)       |
| <input type="checkbox"/> HF (Hispanic-American Female) | <input type="checkbox"/> HM (Hispanic-American Male)      |
| <input type="checkbox"/> WF (Caucasian Female)         | <input checked="" type="checkbox"/> WM (Caucasian Male)   |

Applicant's Signature: Christopher W. Wittig                      Date: 5/3/10

**Part III (to be filled out by Commissioner):**

Appointment to be made at BCC Meeting on: \_\_\_\_\_

Commissioner's Signature: \_\_\_\_\_                      Date: \_\_\_\_\_



## Christopher W. Wittig, CPA

### Lead Managing Director & Shareholder



Chris is a Lead Managing Director with CBIZ Goldstein Lewin and Mayer Hoffman McCann PC. Chris has in-charge responsibilities for audit and outsourcing engagements including manufacturing, real estate development and construction, wholesale distribution, employee benefit plans and general business clients. Chris has been with the company for over 20 years and is based in our Boca Raton office.

As Lead Managing Director and a Shareholder in MHM's Boca Raton office, Chris supervises, reviews and performs attestation engagements with overall responsibility for the attest function. Chris is the region leader and heads a committee for the MHM national audit team for the Employee Retirement Income Security Act (ERISA). In his ERISA leadership role, Chris helps set firm-wide policy and teaches

ERISA audit practices at national training conferences.

### Education

The State University of New York at Buffalo – Bachelor of Science Cum Laude (Business Administration) with concentrations in accounting and finance

### Professional Designations/Civic Associations

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Business Development Board of Palm Beach County
- Boynton Beach Chamber of Commerce
- Past Board member of Boynton Beach Rotary Club
- Past Chairman of St. Peter's United Methodist Church (Wellington)

### CBIZ Goldstein Lewin & Mayer Hoffman McCann P.C.

1675 N Military Trail, Boca Raton, FL 33486  
561.922.5128 • cwittig@cbiz.com  
www.cbiz/ata-boca.com



Mayer  
Hoffman  
McCann P.C.  
An Independent CPA Firm

our roots run deep



TO: ADVISORY BOARD MEMBERS  
 FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR  
 RE: PALM BEACH COUNTY CODE OF ETHICS

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<u>Type of Contract</u>	<u>Which Department/Division</u>	<u>Effective Date</u>	<u>Term</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_ Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);  
**OR**  
~~X~~ At this time, I nor my employer have contract(s) with the Board of County Commissioners

**As a (current or potential) advisory board member you are required to receive training on the PBC Code of Ethics and acknowledge that you have read and understand the PBC Code of Ethics Ordinance.**

If you are unable access the training and/or Ordinance on the web, please contact Joe Bergeron at 561-233-4421 for other arrangements.

**Acknowledgment of Receipt**

NAME: Christopher Wittig  
 Print or Type

FIRM/COMPANY/ORGANIZATION: CBIZ Goldstein Lewin & Mayer Hoffman McCann P.C.

ADVISORY BOARD(S): Internal Audit Committee

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Christopher Wittig Date: 7/6/10

Please sign and return this FORM to Joe Bergeron, Palm Beach County Internal Auditor at 100 Australian Avenue, Suite 400, West Palm Beach, FL 33406. A self-addressed envelope has been provided for your convenience.



Internal Auditor's Office  
 100 Australian Ave., Suite 400  
 West Palm Beach, FL 33406  
 (561) 233-4420  
 FAX: (561) 233-4424  
[www.pbcgov.com/internalauditor](http://www.pbcgov.com/internalauditor)

**Palm Beach County  
 Board of County  
 Commissioners**  
 Jeff Koons, Chairman  
 Burt Aaronson, Vice Chairman  
 Karen T. Marcus  
 Shelley Vana  
 Steven L. Abrams  
 Jess R. Santamaria  
 Priscilla A. Taylor

**County Administrator**  
 Robert Weisman



"An Equal Opportunity  
 Affirmative Action Employer"

Official Electronic Letterhead

**TO: ADVISORY BOARD MEMBERS**

**FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR**

**RE: STATE GUIDE TO THE SUNSHINE AMENDMENT &  
 CODE OF ETHICS**

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Please read and make yourself familiar with the Guide and return the acknowledgment form below to: (Insert Liaison Name) (Insert Liaison Address). If you cannot access this document on the web, please contact (Insert Liaison Name) at (Insert Liaison Telephone #) for other arrangements.

**Acknowledgment of Receipt**

NAME: Christopher W. Witting  
 Print or Type

ADVISORY BOARD(S): Palm Beach County Internal Audit Committee

I acknowledge that I have read the State of Florida Guide to the Sunshine Amendment and the Code of Ethics. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Christopher W. Witting Date: 5/1/12

**Please sign and return to Administration in self-addressed envelope provided.**  
 Revised 3/15/10





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## H. David Rosenstein

7461 Blue Heron Way  
West Palm Beach, FL 33412

Home 561-622-1110  
Cell 561-307-7501  
Email [susiedavid@comcast.net](mailto:susiedavid@comcast.net)

### Objective

To assist the Internal Audit Committee to ensure the adequacy of the county's system of internal controls by working with and through the internal audit function and others. The internal audit process within the County should be thorough and efficient in order to protect the stakeholders from breakdowns in the internal control structure that may lead to losses, embarrassment or other negative consequences. My background and experience will be an asset to the citizens of Palm Beach County.

### Unique Perspective

In my role as a provider of internal audit and other corporate governance services for over 25 years, I attended scores of audit committee and related board meetings. This experience allowed me to gain a solid understanding of each audit committee's composition and expectations of management. I assisted both private and public entities by describing best practices that enabled them to optimize the way they carried out their responsibilities.

### Professional Experience

Deloitte & Touche (Chicago and Detroit)

1996 - 2004

#### Principal Responsible for Regional Internal Audit Services

Hired, developed and maintained the highest rated consulting services team in the region. Responsible for preparing proposals, selling and delivering high quality control assessment and risk management services. This was accomplished by augmenting the client's internal audit function, or by partially or completely outsourcing the function. Most of the work was for Fortune 100 companies; serving them in dozens of countries around the globe

#### *Accomplishments:*

- Part of a small group of senior partners/principals and practitioners which implemented the first integrated internal audit services consulting practice in the firm
- Assisted, on a global level, to integrate the technical capabilities of the firm so that we could successfully provide seamless, services to our multinational clients
- Worked with other visionaries of the firm to predict how the internal audits of the future could anticipate changes in the IT and regulatory environments.
- Provided educational seminars to client audit committees and management to help them understand and delegate their internal control responsibilities.
- Developed processes and procedures to assist internal audit functions increase their overall value to the company and stakeholders.

Freddie Mac (McLean, VA.)

1991 - 1996

**Assistant General Auditor**

Initiated an effective IT internal audit function and led the development of software to assist in the audits of all areas of the company through the use of system audit techniques. This was a significant contribution given the complexity of the company's systems

*Accomplishments:*

- Strengthened the IT audit function to the point where the company had achieved national recognition for leading edge processes to audit massive amounts of data
- Developed a functioning internal consulting team responsible to management for assessing the efficiency and effectiveness of operating units and for overall improvements in the organization.

Deloitte & Touche (Southeast Region)

1982 – 1991

**Principal Responsible for Information Technology Audit Services**

**Throughout the Southeast and Southwest**

Worked with high-level firm management to design and implement a standard IT controls assessment throughout the world. This was a time when this technology was not being effectively used and as a result of our efforts, Deloitte quickly became a leader in this area, which has continued through the years.

Southeast Bank (Miami, Florida)

1970 – 1982

**Assistant General Auditor Responsible of Information Technology Audit and Internal Consulting Group**

Implemented a more effective internal audit process through the use of technology and professional staff.

**Training and Education and Certifications**

- BS Business Administration – Barry University, Miami Shores, Florida
- Certificate in Management Information Systems, Florida International University, Miami, Fl
- Member of the Institute of Internal Auditors (IIA)
- Member of the Bank Administration Institute (BAI)
- Member of Information Systems Audit and Control Association (ISACA)
- Lecturer at the School for Bank Administration (BAI) for 15 years
- Adjunct Lecturer at Florida International University for four years
- National and global speaker for numerous IIA, BAI and ISACA meetings and conferences
- Certified Information Systems Auditor (CISA)
- Deloitte Training – attended in excess of required continuing education throughout my career and was an instructor and many schools, conferences and seminars on behalf of the firm

**Experience Serving the City of West Palm Beach**

Since moving back to South Florida I have served on several committees for the City of West Palm Beach. I attended the Internal Audit Committee meetings for over two years as a concerned citizen but not as an official member of the committee. I also served on the Downtown Master Plan committee for three years and currently serve on the Storm Water Board.

**Experience in Serving My Community**

I currently serve on the HOA Board of Directors and am active in several other committees and boards within my community



TO: ADVISORY BOARD MEMBERS  
 FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR  
 RE: PALM BEACH COUNTY CODE OF ETHICS

Effective May 1, 2010, contractual relationships between Palm Beach County government and advisory board members, their employers, or businesses, are prohibited conflicts of interest as set forth in the Palm Beach County Code of Ethics, Ordinance 2009-051. This conflict of interest must be waived by an affirmative vote of five (5) members of the Board of County Commissioners upon full disclosure at a public meeting in order to accept appointment to an advisory board. In the space provided below, please identify any such contractual relationships, or verify that none exist at this time. The Ordinance (2009-051) and the training requirement can be found on the web at: <http://www.pbcgov.com/ethics/advisory.htm>

Type of Contract	Which Department/Division	Effective Date	Term
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);  
 OR  
 At this time, I nor my employer have contract(s) with the Board of County Commissioners

**As a (current or potential) advisory board member you are required to receive training on the PBC Code of Ethics and acknowledge that you have read and understand the PBC Code of Ethics Ordinance.**

If you are unable access the training and/or Ordinance on the web, please contact Joe Bergeron at 561-233-4421 for other arrangements.

**Acknowledgment of Receipt**

NAME: David Rosenstein  
 Print or Type

FIRM/COMPANY/ORGANIZATION: Retired

ADVISORY BOARD(S): Internal Audit Committee

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: [Handwritten Signature] Date: July 26, 2010

Please sign and return this FORM to Joe Bergeron, Palm Beach County Internal Auditor at 100 Australian Avenue, Suite 400, West Palm Beach, FL 33406. A self-addressed envelope has been provided for your convenience.



**Internal Auditor's Office**

100 Australian Ave., Suite 400

West Palm Beach, FL 33406

(561) 233-4420

FAX: (561) 233-4424

www.pbcgov.com/internalauditor

**Palm Beach County  
Board of County  
Commissioners**

Jeff Koons, Chairman

Burt Aaronson, Vice Chairman

Karen T. Marcus

Shelley Vana

Steven L. Abrams

Jess R. Santamaria

Priscilla A. Taylor

**County Administrator**

Robert Weisman



**TO: ADVISORY BOARD MEMBERS**

**FROM: ROBERT WEISMAN  
COUNTY ADMINISTRATOR**

**RE: STATE GUIDE TO THE SUNSHINE AMENDMENT &  
CODE OF ETHICS**

As an appointee to a Palm Beach County Advisory Board, you must familiarize yourself with the State Guide to the Sunshine Amendment and Code of Ethics. The purpose of this guide is to ensure adherence to the highest standards of ethics, protect the integrity of County government and foster public confidence.

This guide addresses conflict of interest, disclosure, acceptance and reporting of gifts, use of position or property, voting conflicts, political activities, prohibition against misuse of the code, and enforcement. This Guide also addresses conflicts, prohibitions on doing business with the County or having conflicting employment or contractual relationships. The Guide can be found on the web at: <http://www.pbcgov.com/ethics/advisory.htm>

Please read and make yourself familiar with the Guide and return the acknowledgment form below to: (Insert Liaison Name) (Insert Liaison Address). If you cannot access this document on the web, please contact (Insert Liaison Name) at (Insert Liaison Telephone #) for other arrangements.

**Acknowledgment of Receipt**

**NAME:** DAVID ROSENSTEIN  
Print or Type

**ADVISORY BOARD(S):** INTERNAL AUDIT COMMITTEE

I acknowledge that I have read the State of Florida Guide to the Sunshine Amendment and the Code of Ethics. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

**Signature:** [Signature] **Date:** 4/29/2010

**Please sign and return to Administration in self-addressed envelope provided.**  
Revised 3/15/10



**DORRITT M . MILLER CPA, CIA, CGFM**

2820 Foxhall Dr. E.  
West Palm Beach, FL 33417  
(561) 684-8189 (Home)  
(561) 822-1400 (Work)

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**EDUCATION:**

Masters in Accounting  
Bachelors in Management Studies, Accounting major

**PROFESSIONAL DESIGNATIONS**

Certified Public Accountant  
Certified Internal Auditor  
Certified Government Finance Manager

**PROFESSIONAL EXPERIENCE**

**City of West Palm Beach, Florida**

**Deputy City Administrator - October 2003 – Present**

**Assistant City Administrator – December 1999 – October 2003**

- Manage full service City operations including directly supervising department directors in Fire, Parks and Recreation, Human Resources, Parking, Construction Services, Planning, Economic and Community Development, Grounds Maintenance, Support Services and Library
  - Functions as the City Administrator in his absence
  - Chairperson for the Policy Working Group tasked with developing and revising City-wide policies.
  - Administration's liaison for the City's Audit Committee
  - Coordinated and supervised the City's Classification and compensation salary study consolidating job classifications and addressing salary inequities
  - Assist in the preparation, presentation, monitoring and review of the City's annual budget.
  - Project Coordinator for the development and construction of the new City Hall, Library and Photographic Centre and Museum
-

**City of West Palm Beach, Florida**

**Deputy Internal Auditor – August 1991 -December 1999**

- Planned, supervised and performed numerous operational and financial audits
- Assisted external auditors in the performance of financial audits causing a reduction in external audit fees.
- Responded to special requests by City Commission and staff in numerous areas including policy development and interpretation, process evaluation, comparative surveys and contract evaluation.
- Participated in the City's strategic planning and developed performance measures for the Internal Auditor's Office.
- Performed various administrative functions including budget preparation, position descriptions, annual audit plans, annual report of audit activities, follow-up actions on audit findings and monthly report of staff utilization.

**World Savings & Loan, Boynton Beach, Florida**

**Senior Internal Auditor - July 1988 - July 1991**

- Conducted risk assessments and developed audit procedures for bank branch audits.
- Conducted operational audits to improve efficiency and effectiveness.
- Implemented standard branch audit grading system

**Deloitte & Touche, (Formerly Touche Ross), Kingston, Jamaica**

**Staff Auditor promoted to Assistant Audit Supervisor January 1984 - May 1988**

- Planned, performed and supervised all phases of financial audits.
- Planned, reviewed and evaluated internal controls and recommended actions for improvement
- Prepared and reviewed working papers and draft financial statements.
- Supervised an audit team of up to six (6) persons reporting directly to the engagement partner.



**BOARDS AND COMMITTEES**

West Palm Beach Defined Contribution Pension Board

West Palm Beach Fire-fighters Pension Board Trustee

Served as Finance Committee member Northwood Baptist Church

Served as board member of Palm Beach County Chapter of the Institute of Internal Auditors

**PROFESSIONAL MEMBERSHIPS**

American Institute of Certified Public Accountant (AICPA)

Florida Government Finance Officers Association (FGFOA)

Institute of Internal Auditors (IIA)

Association of Government Accountants (AGA)



TO: ADVISORY BOARD MEMBERS  
 FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR  
 RE: PALM BEACH COUNTY CODE OF ETHICS

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<u>Type of Contract</u>	<u>Which Department/Division</u>	<u>Effective Date</u>	<u>Term</u>
None			

Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);

**OR**

At this time, neither I nor my employer have contract(s) with the Board of County Commissioners

**As a (current or potential) advisory board member you are required to receive training on the PBC Code of Ethics and acknowledge that you have read and understand the PBC Code of Ethics Ordinance.**

If you are unable access the training and/or Ordinance on the web, please contact Joe Bergeron at 561-233-4421 for other arrangements.

**Acknowledgment of Receipt**

NAME: Dorritt Miller  
Print or Type

FIRM/COMPANY/ORGANIZATION: City of West Palm Beach

ADVISORY BOARD(S): Internal Audit Committee

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Dorritt M. Miller Date: 7/2/10

Please sign and return this FORM to Joe Bergeron, Palm Beach County Internal Auditor at 100 Australian Avenue, Suite 400, West Palm Beach, FL 33406. A self-addressed envelope has been provided for your convenience.





**EVELYN FIGUEROA PARKES, C.P.A.**

**BUSINESS ADDRESS:**

**420 CLEMATIS STREET, 2<sup>ND</sup> FLOOR  
WEST PALM BEACH, FL 33401**

**RESIDENTIAL ADDRESS:**

**13600 Running Water Rd  
PALM BEACH GARDENS, FL 33418**

**RESUME**

Accomplished, Spanish speaking, Certified Public Accountant with over 27 years experience within the public accounting field. Experience encompasses all areas of public accounting including compilation, review, audit services as well as tax compliance services for business and individuals. Clients include for profit and not-for-profit entities as well as Individuals, Estates, Trusts and Construction Companies and Retirement Plans. Experience includes industries ranging from retail & construction to restaurants & professional services. Tax preparation & compliance services include preparation of tax returns for federal, state (including FL, NY, NJ, NC, GA, TN, SC, NC, MA & PA), and local jurisdictions. Accomplished problem solver with proactive approach and strong mentoring abilities. Experience utilizing various accounting & tax software applications including Peachtree, QuickBooks, Creative Solutions and Income Tax & Estate Planning software.

**CAREER PATH**

**07/95 to present**

**Sole Owner** of Evelyn F. Parkes CPA, PA. The PA came into existence upon the acquisition of Mercurio & Associates, P.A. on 7/7/95. Evelyn F. Parkes CPA PA is a full service accounting firm providing bookkeeping, tax, accounting and auditing services to over 500 clients. The firm employs 2 Certified Public Accountants, two staff accountants, a bookkeeper and an administrative assistant. The firm also utilizes services of independent CPA's, employees and interns as needed. Evelyn Parkes is solely responsible for managing the practice as well as handling all HR, financial, technical and tax aspects of the accounting firm at its' clients.

In addition, Evelyn Parkes is the majority owner of Evelyn F Parkes CPA, LLC, A limited liability corporation, created in February 2003 to hold acquired real estate, located at 420 Clematis Street, WPB, FL.

**04/90 to 07/07/95**

**Mercurio & Associates, P.A., West Palm Beach, FL**

**Manager** - Responsible for all technical and operational areas of the tax department, including preparation and/or review of all tax returns, research, training and all administrative functions. Selected software and successfully trained and implemented an in-house tax return processing system. Responsible for tax returns in all areas of taxation including Estate, Gift, Pension and Profit Sharing, C Corps, S Corps, Partnerships, and Trusts as well as Individuals. Also responsible for the supervision of

Evelyn F. Parkes, C.P.A.

Page 2

**Mercurio & Associates (continued)**

audits of clients in various industries from Not for Profit to Construction Companies as well as the preparation and/or review of compilations, reviews, personal financial statements, business valuations and financial and tax planning. Extensive experience in dealing with the IRS on various matters from income tax return audits to applications for determination letters.

**09/84 to 12/89**

**Deloitte, Ft. Lauderdale, FL**

**Manager** – Was in a unique position of handling both audit and tax services. Responsible for the operational and administrative functions of the tax department including review and approval of tax returns, research, client contact including billing and collection, staff assignment and scheduling, budget time analysis and tax department training. Responsibilities also included managing audits for clients in various industries. Experience included training, supervision and review of staff assignments, tax planning, research, billing and client contact. Was responsible for the preparation of tax returns in all industries, income tax accruals for all industries and became a specialist in Savings and Loan and Banking Industry. As a member of the tax department, was responsible for the preparation of various Savings and Loan tax returns, as well as partnership, corporate and individual tax returns and research projects. Became proficient in the use of various planning and estimating software as well as financial statement and income tax accrual software. Developed specialized templates used in the preparation of Savings and Loan and Construction Company financial statement, income tax accruals and tax returns.

**12/82 to 09/84**

**Kenneth Lancaster, CPA, Key Biscayne, Florida**

**Staff Accountant** - Duties included the preparation and analysis of financial statements for various types of businesses, year-end audits, preparation of work papers and confirmations, test of transactions and balances. Prepared Federal and State tax returns, both manually and with Fast-Tax, tangible and State intangible returns. Prepared Federal and State payroll returns.

**EDUCATION**

Florida International University, Miami, Florida  
Bachelor of Business Administration, Accounting Major  
December 1982

**PERSONAL INFORMATION**

Hispanic: Puerto Rican; Married; 3 children: ages 20, 18, and 16.

Successfully completed the November 1983 CPA examination on first attempt.

Earned all college expenses by part-time and full-time employment while a student.

**ADDITIONAL INFORMATION**

Appointed to: Palm Beach County Small Business Enterprise Advisory Committee in 2000 and currently continues to serve on the Committee, Immediate Past Chair.

Appointed to: Palm Beach County Natural Area Management Advisory Committee in 2009.

Board Member of United Way of Palm Beach County, Chair of the Audit Committee.

Board Member of the Hispanic Chamber of Commerce and Hispanic Political Action Committee.

President, Community Connection, Inc. a Non-Profit Organization that works with Palm Beach Country and it's agencies to develop recreational trails.

Current Treasurer of Women Impacting Public Policy – a Florida Association.

Current Treasure of Hispanic Political Action Committee.

Memberships include: Economic Council of Palm Beach County, HCC, FORUM CLUB, ECONOMIC FORUM, ASWA, AICPA & FICPA, and WPBCC.

**REFERENCES**

Available upon request.

FROM: ROBERT WEISMAN  
COUNTY ADMINISTRATOR

RE: PALM BEACH COUNTY CODE OF ETHICS

Effective May 1, 2010, contractual relationships between Palm Beach County government and advisory board members, their employers, or businesses, are prohibited conflicts of interest as set forth in the Palm Beach County Code of Ethics, Ordinance 2009-051. This conflict of interest must be waived by an affirmative vote of five (5) members of the Board of County Commissioners upon full disclosure at a public meeting in order to accept appointment to an advisory board. In the space provided below, please identify any such contractual relationships, or verify that none exist at this time. The Ordinance (2009-051) and the training requirement can be found on the web at: <http://www.pbcgov.com/ethics/advisory.htm>

<u>Type of Contract</u>	<u>Which Department/Division</u>	<u>Effective Date</u>	<u>Term</u>
<u>NONE</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_ Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);

OR

\_\_\_\_\_ At this time, I nor my employer have contract(s) with the Board of County Commissioners

As a (current or potential) advisory board member you are required to receive training on the PBC Code of Ethics and acknowledge that you have read and understand the PBC Code of Ethics Ordinance.

If you are unable access the training and/or Ordinance on the web, please contact Joe Bergeron at 561-233-4421 for other arrangements.

**Acknowledgment of Receipt**

NAME: Evelyn Parkes  
Print or Type

FIRM/COMPANY/ORGANIZATION: Evelyn F. Parkes CPA, PA

ADVISORY BOARD(S): Internal Audit Committee

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature:  Date: 7/5/2010





**TO: ADVISORY BOARD MEMBERS**

**FROM: ROBERT WEISMAN  
COUNTY ADMINISTRATOR**

**RE: STATE GUIDE TO THE SUNSHINE  
AMENDMENT & CODE OF ETHICS**

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As an appointee to a Palm Beach County Advisory Board, you must familiarize yourself with the State Guide to the Sunshine Amendment and Code of Ethics. The purpose of this guide is to ensure adherence to the highest standards of ethics, protect the integrity of County government and foster public confidence.

This guide addresses conflict of interest, disclosure, acceptance and reporting of gifts, use of position or property, voting conflicts, political activities, prohibition against misuse of the code, and enforcement. This Guide also addresses conflicts, prohibitions on doing business with the County or having conflicting employment or contractual relationships. The Guide can be found on the web at: <http://www.pbcgov.com/ethics/advisory.htm>

Please read and make yourself familiar with the Guide and return the acknowledgment form below to: Joe Bergeron, 100 Australian Avenue, Suite 400, West Palm Beach, Fl 33406. If you cannot access this document on the web, please contact Joe Bergeron at 561-233-4421 for other arrangements.

-----  
**Acknowledgment of Receipt**

**NAME:** Evelyn Parkes  
Print or Type

**ADVISORY BOARD(S):** Internal Audit Committee

I acknowledge that I have read the State of Florida Guide to the Sunshine Amendment and the Code of Ethics. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: [Handwritten Signature] Date: 7/5/2010

**Please sign and return to Administration in self-addressed envelope provided.**

Revised 3/15/10

Internal Auditor's Office  
100 Australian Ave., Suite 400  
West Palm Beach, FL 33406  
(561) 233-4420  
FAX: (561) 233-4424  
[www.pbcgov.com/Internetauditor](http://www.pbcgov.com/Internetauditor)

**Palm Beach County  
Board of County  
Commissioners**

Burt Aaronson, Chair

Karen T. Marcus, Vice Chair

Jeff Koons

Shelley Vana

Steven L. Abrams

Jess R. Santamaria

Priscilla A. Taylor

**County Administrator**

Robert Weisman

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
ADVISORY BOARD NOMINEE INFORMATION FORM**

*The information provided on this form will be used by County Commissioners and/or the entire Board in considering your nomination. This form MUST BE COMPLETED IN FULL. Answer "none" or "not applicable" where appropriate. Further, please attach a biography or résumé to this form.*

**Part I (to be filled out by Department): (Please Print)**

Board Name: Palm Beach County Internal Audit Committee

At Large Appointment or  District Appointment

Term of Appointment: 1 to 3 Years. From: unknown To: unknown

Seat Requirement: No seat specific requirements Seat #: unknown

\*Reappointment or  New Appointment

or  to complete the term of \_\_\_\_\_ Due  resignation  other to: \_\_\_\_\_

Completion of term to expire on: \_\_\_\_\_

**\*When a person is being considered for re-appointment, the number of previous disclosed voting conflicts shall be considered by the Board of County Commissioners.**

Number of previously disclosed voting conflicts during the previous term \_\_\_\_\_

**Part II (to be filled out and signed by Applicant): (Please Print)**

**APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT**

Name: Walk Gary  
Last First Middle

Occupation/Affiliation: Attorney

Business Name: Casey Ciklin Lubitz Martens & O'Connell

Business Address: 515 N. Flagler Drive, 20<sup>th</sup> Floor

City & State: West Palm Beach, Florida Zip Code: 33401

Residence Address: 13451 William Myers Court

City & State: Palm Beach Gardens, Florida Zip Code: 33410

Home Phone: (561) 626-9255 Business Phone: (561) 820-0314 Ext. \_\_\_\_\_

Cell Phone: (561) 309-9278 Fax: (561) 833-4209

Email Address: gwalk@caseyciklin.com

Mailing Address preference:  Business  Residence

Have you ever been convicted of a felony: Yes \_\_\_\_\_ No x

If Yes, state the court, nature of offense, disposition of case and date: \_\_\_\_\_

**Minority Identification Code:**

- IF (Native-American Female)  IM (Native-American Indian Male)
- AF (Asian-American Female)  AM (Asian-American Male)
- BF (African-American Female)  BM (African-American Male)
- HF (Hispanic-American Female)  HM (Hispanic-American Male)
- WF (Caucasian Female)  WM (Caucasian Male)

Applicant's Signature: *Gary Walk* Date: 5/3/10

**Part III (to be filled out by Commissioner):**

Appointment to be made at BCC Meeting on: \_\_\_\_\_

Commissioner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Gary Walk  
515 N. Flagler Drive, 20<sup>th</sup> Floor  
West Palm Beach, Florida 33401

Professional

1999-date: Partner at West Palm Beach law firm of Casey Ciklin Lubitz Martens & O'Connell. Practice concentrated in the areas of real estate, business and banking law.

1993-1999: Of counsel and then partner at West Palm Beach law firm of Lewis Vegosen Rosenbach & Silber.

1989-1993: Vice President and Assistant General Counsel of Ocwen Financial Corporation in West Palm Beach.

1977-1989: Associate at Pittsburgh law firms of Reed Smith Shaw & McClay and Berkman Ruslander Pohl Lieber & Engel and associate and then partner at Pittsburgh law firm of Baskin Flaherty Elliott & Mannino.

Florida Bar Board Certified Real Estate Lawyer. Member of the Florida Bar and admitted to practice in the U.S. District Courts for the Southern and Middle Districts of Florida.

Education

J.D., Harvard Law School, 1977

B.A., English Literature, Yale College, 1974

Community and Business Activities

Vice President and former President of Crystal Pointe Homeowners' Association

Secretary and Director of Flagler Bank; member of Audit Committee since formation

Former Chairman, Jewish Community Relations Council of Jewish Federation of Palm Beach County

Former Chairman, CLE/Real Estate Committee of Palm Beach County Bar Association

Director, Jewish Federation of Palm Beach County

Financial Secretary of Temple Judea of Palm Beach County

Vice President of Palm Beach County Chapter of American Jewish Committee

Director of Palm Beach Roadrunners

Former Director of Palm Beach County WorldClass Schools

1997 Graduate of Leadership Palm Beach County

Personal

Married to Judy Walk. Children, Jennifer, Alan and Steven. Live in Palm Beach Gardens.

Avid runner. First place in age group at 2007 and 2009 Marathon of the Palm Beaches and 2008 and 2010 A1A Marathon and third place in age group at 2008 Disney Marathon.



TO: ADVISORY BOARD MEMBERS  
 FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR  
 RE: PALM BEACH COUNTY CODE OF ETHICS

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*NONE*

<u>Type of Contract</u>	<u>Which Department/Division</u>	<u>Effective Date</u>	<u>Term</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_ Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);

**OR**

At this time, I nor my employer have contract(s) with the Board of County Commissioners

As a (current or potential) advisory board member you are required to receive training on the PBC Code of Ethics and acknowledge that you have read and understand the PBC Code of Ethics Ordinance.

If you are unable access the training and/or Ordinance on the web, please contact Joe Bergeron at 561-233-4421 for other arrangements.

**Acknowledgment of Receipt**

NAME: GARY WALK  
 Print or Type

FIRM/COMPANY/ORGANIZATION: CASEY CIRLIN LUBITZ MARTENS + O'CONNELL

ADVISORY BOARD(S): INTERNAL AUDIT COMMITTEE

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Gary Walk Date: 5/10/10

Please sign and return this FORM to Joe Bergeron, Palm Beach County Internal Auditor at 100 Australian Avenue, Suite 400, West Palm Beach, Fl 33406. A self-addressed envelope has been provided for your convenience.



**Internal Auditor's Office**

100 Australian Ave., Suite 400

West Palm Beach, FL 33406

(561) 233-4420

FAX: (561) 233-4424

www.pbcgov.com/internauditor

**Palm Beach County  
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Robert Weisman

**TO: ADVISORY BOARD MEMBERS**  
**FROM: ROBERT WEISMAN**  
**COUNTY ADMINISTRATOR**  
**RE: STATE GUIDE TO THE SUNSHINE AMENDMENT & CODE OF ETHICS**

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Please read and make yourself familiar with the Guide and return the acknowledgment form below to: (Insert Liaison Name) (Insert Liaison Address). If you cannot access this document on the web, please contact (Insert Liaison Name) at (Insert Liaison Telephone #) for other arrangements.

**Acknowledgment of Receipt**

NAME: GARY WALK  
Print or Type

ADVISORY BOARD(S): INTERNAL AUDIT COMMITTEE

I acknowledge that I have read the State of Florida Guide to the Sunshine Amendment and the Code of Ethics. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: [Signature] Date: 5/10/10

**Please sign and return to Administration in self-addressed envelope provided.**  
Revised 3/15/10

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
ADVISORY BOARD NOMINEE INFORMATION FORM

The information provided on this form will be used by County Commissioners and/or the entire Board in considering your nomination. This form MUST BE COMPLETED IN FULL. Answer "none" or "not applicable" where appropriate. Further, please attach a biography or résumé to this form.

**Part I (to be filled out by Department):** (Please Print)

Board Name: Palm Beach County Internal Audit Committee

At Large Appointment or  District Appointment

Term of Appointment: 1 to 3 Years. From: unknown To: unknown

Seat Requirement: No seat specific requirements Seat #: unknown

\*Reappointment or  New Appointment

or  to complete the term of \_\_\_\_\_ Due  resignation  other to: \_\_\_\_\_

Completion of term to expire on: \_\_\_\_\_

**\*When a person is being considered for re-appointment, the number of previous disclosed voting conflicts shall be considered by the Board of County Commissioners.**

\_\_\_\_\_ Number of previously disclosed voting conflicts during the previous term

**Part II (to be filled out and signed by Applicant):** (Please Print)

**APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT**

Name: VALECHE Last HAL First ROBERT Middle

Occupation/Affiliation: INVESTMENT BANKER / SELF-EMPLOYED

Business Name: N/A

Business Address: N/A

City & State \_\_\_\_\_ Zip Code: \_\_\_\_\_

Residence Address: 128 VIERA DRIVE

City & State PALM BEACH GARDENS, FL Zip Code: 33418

Home Phone: (561) 799-0305 Business Phone: (561) 346-7769 Ext.

Cell Phone: (561) 346-7769 Fax: (866) 954-6204

Email Address: halrv@comcast.net

Mailing Address preference:  Business  Residence

Have you ever been convicted of a felony: Yes \_\_\_\_\_ No

If Yes, state the court, nature of offense, disposition of case and date: \_\_\_\_\_

**Minority Identification Code:**

- IF (Native-American Female)  IM (Native-American Indian Male)  
 AF (Asian-American Female)  AM (Asian-American Male)  
 BF (African-American Female)  BM (African-American Male)  
 HF (Hispanic-American Female)  HM (Hispanic-American Male)  
 WF (Caucasian Female)  WM (Caucasian Male)

Applicant's Signature: Hal R. Valeche Date: 5/7/10

**Part III (to be filled out by Commissioner):**

Appointment to be made at BCC Meeting on: \_\_\_\_\_

Commissioner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Hal R. Valeché**  
128 Viera Drive  
Palm Beach Gardens, FL 33418  
561 346-7769 [halrv@comcast.net](mailto:halrv@comcast.net)

### Experience

- Investment Banking/Public Service** Palm Beach Gardens, FL 2001 – Present
- Candidate for US Congress 2007-2008
  - City Councilmember, Palm Beach Gardens 2004-2008
  - Board of Supervisors, Northern Palm Beach County Improvement District 2002-2004
  - Worked as an investment banker advising numerous clients
  - Board of Directors, Enterprise Florida 2008-present
- RailAmerica, Inc.** Boca Raton, FL 1998 - 2001  
Vice-President, Corporate Development  
Joined RailAmerica as head of the acquisition program when short-line rail revenues were approximately \$40 million annually. Through acquisitions, grew company revenues to \$450 million within three years. Also managed the divestiture of eight separate short lines and an unrelated manufacturing business for an aggregate value of \$250 million.
- Island Premium Finance Corporation** Palm Beach Gardens, FL 1993 – 1997  
President and Chief Operating Officer  
Created, grew and then sold this non-bank lender. Loan portfolio generated in excess of 20 percent annual returns.
- MPI Private Equity LLC** Tarrytown, NY 1989-1992  
Managing Director. Worked as agent and/or principal on numerous acquisitions, including the buyout of a publicly-owned aircraft services business and privately-owned businesses in the environmental services, medical products and textile industries.
- Smith Barney, Harris Upham & Co., Inc.** New York, NY 1986-1989  
Vice-President, Corporate Finance Department  
Principal duties included planning and execution of public and private financings and new business development. Directed all phases of public offering process and managed client relationships. Specialized in the aerospace, defense and financial services industries.
- Merrill Lynch Capital Markets** New York, NY 1983-1986  
Associate, Investment Banking Division  
Generalist experience including assignments to the Transportation, High Yield, M&A and Insurance groups. Participated in a wide variety of transactions including public and private financings, acquisitions and LBOs.
- Braniff International** 1976-1981  
Flight Engineer and Co-pilot on B-727 and DC-8 in both domestic and South American flight operations.
- United States Navy** NAS Miramar, CA 1970-1976  
Graduated first in class from Navy flight training. Joined the Fleet as a carrier-based fighter

pilot. Flew eighty-five combat missions in Vietnam. Received six awards of the Air Medal and logged over 225 carrier landings.

### **Education**

**The Wharton School**, Graduate Division, University of Pennsylvania

MBA, Finance, May 1983

Director's List for academic achievement in both years

**Yale College**

BA, American Studies, June 1969

### **Community Involvement**

Served four years (two as Chairman) on Palm Beach County Consumer Affairs Hearing Board in 1990s

Past Co-Chairman, Governmental Concerns Committee, Northern Palm Beaches Chamber of Commerce

Co-Organizer of Northern Palm Beach County Public Education Forums in 1996 and 1998

Palm Beach County Leukemia Society Team in Training Program Outstanding Fundraiser 2004

Advisory Board, Cystic Fibrosis Foundation Palm Beach County 2008-present





TO: ADVISORY BOARD MEMBERS  
 FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR  
 RE: PALM BEACH COUNTY CODE OF ETHICS

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<u>Type of Contract</u>	<u>Which Department/Division</u>	<u>Effective Date</u>	<u>Term</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_ Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);

OR

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If you are unable access the training and/or Ordinance on the web, please contact {Insert Liaison Name Here} at {Insert Telephone Number Here} for other arrangements.

**Acknowledgment of Receipt**

NAME: HAL R. VALECHO  
 Print or Type

FIRM/COMPANY/ORGANIZATION: SELF-EMPLOYED

ADVISORY BOARD(S): INTERNAL AUDIT COMMITTEE

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Hal Valecho Date: 5/7/10

Please sign and return this FORM to {Insert Liaison Name Here} {Insert Address Here}. A self-addressed envelope has been provided for your convenience.



Internal Auditor's Office  
 100 Australian Ave., Suite 400  
 West Palm Beach, FL 33406  
 (561) 233-4420  
 FAX: (561) 233-4424  
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**Palm Beach County  
 Board of County  
 Commissioners**

Jeff Koons, Chairman

Burt Aaronson, Vice Chairman

Karen T. Marcus

Shelley Vana

Steven L. Abrams

Jess R. Santamaria

Priscilla A. Taylor

**County Administrator**

Robert Weisman



"An Equal Opportunity  
 Affirmative Action Employer"

Official Electronic Letterhead

**TO: ADVISORY BOARD MEMBERS**

**FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR**

**RE: STATE GUIDE TO THE SUNSHINE AMENDMENT &  
 CODE OF ETHICS**

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**Acknowledgment of Receipt**

NAME: HAL R. VALECHE  
 Print or Type

ADVISORY BOARD(S): PBC INTERNAL AUDIT CMTE

I acknowledge that I have read the State of Florida Guide to the Sunshine Amendment and the Code of Ethics. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: Hal Valeche Date: 5/7/10

**Please sign and return to Administration in self-addressed envelope provided.**  
 Revised 3/15/10



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**Tax and Operational Professional**  
Knowledgeable, Experienced, Effective

**AREAS OF STRENGTH**

- Strong federal and state tax background
- Able to plan transactions, review/prepare returns
- Experience managing organizations
- Able to identify operational weaknesses and corrective actions
- Effective litigation support team member/witness
- Effective internal control assessments
- Effective interpersonal, organizational and administrative skills
- Sales, marketing and promotions
- Committed to excellence and integrity
- Able to manage multiple complex matters and multi task

**EXPERIENCE**

Cherry, Bekaert & Holland, L.L.P., West Palm Beach 2009 - Present

**Tax Manager and Business Advisor**

- Provided proactive solutions to growing businesses and high net worth individuals.
- Provided federal and state tax planning and compliance services to complex business transactions.
- Provided business operational reviews, process improvement, and agreed upon procedure engagements.

MARK J. BURGER, P.A., West Palm Beach 1995 - 2009

**Certified Public Accountant and Advisor**

- Provided proactive solutions to growing businesses and high net worth individuals.
- Provided federal and state tax planning and compliance services to complex business transactions.
- Provided business operational reviews, process improvement, and agreed upon procedure engagements.
- Provided professional real estate services to owners and tenants.

RACHLIN COHEN & HOLTZ LLP, RCH HEALTHCARE ADVISORS, LLP, West Palm Beach 1999 - 2003

**Partner**

- Provided diagnostic review of a medical practice's current operations and compliance efforts.
- Evaluated billing and patient accounting operations, fee schedules, and internal controls.
- Participated in litigation support activities, analysis of expert schedules, and forensic accounting.
- Develop projected financial statements for a county wide school nurse program for purposes of estimating the economic impact of a shift in staff responsibilities.

SOMMERS, EVERHART & KOHLER, PA, West Palm Beach 1993 - 1995

**Associate**

- Provided federal and state tax planning and compliance services to complex business transactions.
- Prepared and reviewed numerous federal and state tax returns for consolidated multi-state corporations, S. Corporations, Partnerships, Limited Liability Companies, and Trusts.
- Prepared complied and reviewed financial statements and agreed upon procedures engagements.

ERNST & YOUNG, LLP, West Palm Beach 1987 - 1992

**Tax Manager**

- Provided traditional accounting services to hospital systems, medical organization, non-profits, and high net-worth individuals.

**EDUCATIONAL BACKGROUND**

*Masters of Science in Taxation*, Florida International University, Miami, Florida, 1987

*Bachelor of Arts, Concentration in Accounting*, University of South Florida, Tampa, Florida, 1984

**MARK J. BURGER, CPA**  
Tax Manager and Business Advisor

Cell: 561-889-3503  
email: [mburger@cbh.com](mailto:mburger@cbh.com)  
Page 2 of 2

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### **HEALTH CARE INDUSTRY EXPERIENCE**

- Diagnostic review of a medical practice's current operations and compliance efforts for the purpose of reviewing CPT/HCPCS coding, medical record documentation, billing and patient accounting operations, fee schedule reviews, internal control system reviews and benchmarking practice operating results to industry specialty-specific available information.
- Litigation support activities including analysis of expert schedules in preparation for trial, support during trial and depositions, forensic accounting, establish the economic impact on operations for changes in management agreements, change in marital status, and other financial analysis.
- Performed an assessment of the financial managements of a non-profit organization, including an assessment of the board of directors' involvement and oversight of the financial affairs of the agency. Service resulted in designing new accounting procedures, developing new financial reports, enhancing the current chart of accounts, developing new budgeting procedures, internal controls, and the development of costs allocation procedures and methodologies.
- Develop projected financial statements for a county wide school nurse program for purposes of estimating the economic impact of a shift in staff responsibilities and, transition to less expensive providers.
- Prepared detailed projection for the merger of three HMOs, and represented the client with the Florida Department of Insurance.

### **OTHER PROFESSIONAL EXPERIENCE**

- Accounting, consulting and valuation services to a variety of clients operating in various states and industries. Industry experience includes health care, professional service, hospitality, retail and wholesale, distribution, and manufacturing. Services included the preparation of reviewed and compiled financial statements. Preparation of federal, state and property tax returns; preparation of business plans, forecasted and projected financial statements.
- Performed a financial review of a company's costs to manage and support its employee base. Determine a full costs employee burden rate and analyze results for the purpose of identifying the financial feasibility of restructuring current vendor relationships and/or enhance overall operational efficiencies



**TO: ADVISORY BOARD MEMBERS**

**FROM: ROBERT WEISMAN  
COUNTY ADMINISTRATOR**

**RE: PALM BEACH COUNTY CODE OF ETHICS**

Effective May 1, 2010, contractual relationships between Palm Beach County government and advisory board members, their employers, or businesses, are prohibited conflicts of interest as set forth in the Palm Beach County Code of Ethics, Ordinance 2009-051. This conflict of interest must be waived by an affirmative vote of five (5) members of the Board of County Commissioners upon full disclosure at a public meeting in order to accept appointment to an advisory board. In the space provided below, please identify any such contractual relationships, or verify that none exist at this time. The Ordinance (2009-051) and the training requirement can be found on the web at: <http://www.pbcgov.com/ethics/advisory.htm>

<u>Type of Contract</u>	<u>Which Department/Division</u>	<u>Effective Date</u>	<u>Term</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_ Yes, submit a waiver to the Board of County Commissioners, since I or my employer have/has the above named contract(s);

**OR**

At this time, I nor my employer have contract(s) with the Board of County Commissioners

**As a (current or potential) advisory board member you are required to receive training on the PBC Code of Ethics and acknowledge that you have read and understand the PBC Code of Ethics Ordinance.**

If you are unable access the training and/or Ordinance on the web, please contact Joe Bergeron at 561-233-4421 for other arrangements.

**Acknowledgment of Receipt**

NAME: Mark J Burger  
Print or Type

FIRM/COMPANY/ORGANIZATION: Cherry Bekaert & Holland, LLP

ADVISORY BOARD(S): Internal Audit

I acknowledge that I have taken the required training; and read and understand the Palm Beach County Code of Ethics Ordinance, the provisions of which are effective May 1, 2010. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: [Signature] Date: 6-2-2010

Please sign and return this FORM to Joe Bergeron, Palm Beach County Internal Auditor at 100 Australian Avenue, Suite 400, West Palm Beach, FL 33406. A self-addressed envelope has been provided for your convenience.



**Internal Auditor's Office**  
 100 Australian Ave., Suite 400  
 West Palm Beach, FL 33406  
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**Palm Beach County  
 Board of County  
 Commissioners**

Burt Aaronson, Chair

Karen T. Marcus, Vice Chair

Jeff Koons

Shelley Vana

Steven L. Abrams

Jess R. Santamaria

Priscilla A. Taylor

**County Administrator**

Robert Weisman

**TO: ADVISORY BOARD MEMBERS**

**FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR**

**RE: STATE GUIDE TO THE SUNSHINE AMENDMENT &  
 CODE OF ETHICS**

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Please read and make yourself familiar with the Guide and return the acknowledgment form below to: (Insert Liaison Name) (Insert Liaison Address). If you cannot access this document on the web, please contact (Insert Liaison Name) at (Insert Liaison Telephone #) for other arrangements.

**Acknowledgment of Receipt**

NAME: MARK T BURGER  
 Print or Type

ADVISORY BOARD(S): Internal Audit

I acknowledge that I have read the State of Florida Guide to the Sunshine Amendment and the Code of Ethics. I understand that as an advisory board member of the above-mentioned board(s) that I am bound by it.

Signature: [Handwritten Signature] Date: 6-2-2010

**Please sign and return to Administration in self-addressed envelope provided.**  
 Revised 3/15/10

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
ADVISORY BOARD NOMINEE INFORMATION FORM**

*The information provided on this form will be used by County Commissioners and/or the entire Board in considering your nomination. This form MUST BE COMPLETED IN FULL. Answer "none" or "not applicable" where appropriate. Further, please attach a biography or résumé to this form.*

**Part I (to be filled out by Department): (Please Print)**

Board Name: Palm Beach County Internal Audit Committee

At Large Appointment or  District Appointment  
Term of Appointment: 1 to 3 Years. From: unknown To: unknown

Seat Requirement: No seat specific requirements Seat #: unknown

\*Reappointment or  New Appointment  
or  to complete the term of \_\_\_\_\_ Due to:  resignation  other

Completion of term to expire on: \_\_\_\_\_

\*When a person is being considered for re-appointment, the number of previous disclosed voting conflicts shall be considered by the Board of County Commissioners.  
\_\_\_\_\_ Number of previously disclosed voting conflicts during the previous term

**Part II (to be filled out and signed by Applicant): (Please Print)**

**APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT**

Name: NGUYEN NAM HOANG

Occupation/Affiliation: CERTIFIED PUBLIC ACCOUNTANT

Business Name: NAM H NGUYEN, CPA, P.A.

Business Address: 1600 S DIXIE HWY, SUITE 504

City & State: BOCA RATON, FL Zip Code: 33432

Residence Address: 1448 SW 13 DR

City & State: BOCA RATON, FL Zip Code: 33486

Home Phone: (561) 394-7838 Business Phone: (561) 416-1391 Ext. \_\_\_\_\_

Cell Phone: (561) 400-6004 Fax: ( )

Email Address: NINGUYENCPA@BELLSOUTH.NET

Mailing Address preference:  Business  Residence

Have you ever been convicted of a felony: Yes \_\_\_\_\_ No X  
If Yes, state the court, nature of offense, disposition of case and date: \_\_\_\_\_

Minority Identification Code:  
 IF (Native-American Female)  IM (Native-American Indian Male)  
 AF (Asian-American Female)  AM (Asian-American Male)  
 BF (African-American Female)  BM (African-American Male)  
 HF (Hispanic-American Female)  HM (Hispanic-American Male)  
 WF (Caucasian Female)  WM (Caucasian Male)

Applicant's Signature:  Date: 5-5-2010

**Part III (to be filled out by Commissioner):**

Appointment to be made at BCC Meeting on: \_\_\_\_\_

Commissioner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## **NAM H. NGUYEN, CPA, CIA**

**1600 S Dixie Hwy. Suite 504 • Boca Raton, FL 33432 • Tel: (561) 416-1391, Fax: (561) 416-1390 •  
[NNguyen CPA@bellsouth.net](mailto:NNguyen CPA@bellsouth.net)**

- Profile**            **A seasoned professional with extensive corporate and entrepreneurial experience in many facets of multinational and smaller organizations in various industries including property and casualty insurance and life insurance companies, healthcare companies and automobile dealerships. A management team member with excellent analytic, problem solving and strategic planning skills. Enjoy working, motivating and managing diverse groups of people.**
- Professional Experience**    **Principal of Nam H. Nguyen, CPA, P.A. – Providing accounting and advisory services to private and smaller public reporting entities including reporting to the audit committee and board of directors, fund raising, closing financing transactions, and negotiating business transactions.**
- Manager, Financial Controls – W.R. Grace & Co. – Developed a global joint risk-based audit plan. Planned, directed and executed operational reviews and financial audits. Communicated results to management and assisted in the implementation of recommendations and coordinated audit efforts with external auditors.**
- Vice President, Financial Reporting – John Alden Financial Corporation – Directed a team of 25 accounting professionals including those in two significant subsidiaries with responsibilities for overseeing corporate accounting, SEC filings and filings with insurance department in 50 states, public stock offering and loan covenant review.**
- Senior Manager, Audit – Price Waterhouse – Directed efficient audits of public and privately held companies, specialized in insurance and healthcare companies. Communicated and interacted with senior executives and audit committee members. Assisted client in the successful IPO transaction in the New York Stock Exchange. Recruited, trained, developed and counseled professional personnel.**
- Professional Designation**    **Certified Public Accountant  
Certified Internal Auditor  
Chartered Property Casualty Underwriter  
Fellow, Life Management Institute  
Health Insurance Associate  
Associate in Risk Management**
- Professional Memberships & Activities**    **Florida Institute of Certified Public Accountants – Atlantic Chapter Past President and Board of Directors Member  
American Institute of Certified Public Accountants  
The Institute of Internal Auditors  
Toastmasters International – Sensor Toast Club President**



TO: ADVISORY BOARD MEMBERS  
 FROM: ROBERT WEISMAN  
 COUNTY ADMINISTRATOR  
 RE: PALM BEACH COUNTY CODE OF ETHICS

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**Acknowledgment of Receipt**

NAME: NAM H. NGUYEN  
 Print or Type

FIRM/COMPANY/ORGANIZATION: NAM H NGUYEN, CPA, P.A.

ADVISORY BOARD(S): INTERNAL AUDIT COMMITTEE

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Signature:  Date: 5-10-10

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**Palm Beach County  
 Board of County  
 Commissioners**

- Burt Aaronson, Chair
- Karen T. Marcus, Vice Chair
- Jeff Koons
- Shelley Vana
- Steven L. Abrams
- Jess R. Santamaria
- Priscilla A. Taylor

**County Administrator**

Robert Weisman

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 Print or Type

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 Revised 3/15/10