Agenda Item #:

# PALM BEACH COUNTY

6B-1

#### **BOARD of COUNTY COMMISSIONERS**

## **BOARD APPOINTMENT SUMMARY**

Meeting Date:

August 14, 2012

Department:

Internal Auditor's Office

**Advisory Board:** 

**Internal Audit Committee** 

## I. EXECUTIVE BRIEF

**Motion and Title: Staff recommends motion to:** Reappoint two individuals to the Palm Beach County Internal Audit Committee as indicated below.

Nominee	Seat	Designation	Term	Nominated by
Mark Burger	3	CPA/General Business	8/17/12 to 8/16/15	Comm. Aaronson
				Comm. Taylor
				Comm. Vana
Nam Nguyen	4	CPA/General Business	8/17/12 to 8/16/15	Comm. Aaronson
				Comm. Taylor
				Comm. Vana

Summary: Palm Beach County Ordinance 2010-006 established the Internal Audit Committee. The Ordinance requires five members to serve on the Internal Audit Committee for staggered terms of three years. The Ordinance also requires the Internal Audit Committee to make recommendations to the BCC regarding qualified candidates. The Audit Committee unanimously decided to recommend the reappointment of Mr. Burger and Mr. Nguyen to three-year terms on the Committee. A memorandum announcing the vacancies and the willingness of the two members to continue serving was distributed to the BCC members on June 19, 2012. Countywide (PFK)

**Background and Justification:** The Internal Audit Committee unanimously agreed to recommend the reappointment of Mr. Burger and Mr. Nguyen to three-year terms on the Internal Audit Committee in Seats 3 and 4. Mr. Burger and Mr. Nguyen are currently serving two-year terms that will expire August 16, 2012 and are willing to continue to serve on the committee. Mr. Burger and Mr. Nguyen have attended all committee meetings since their appointments.

The Internal Audit Committee was established for the purpose of assisting the Palm Beach County Board of County Commissioners in fulfilling its oversight and governance responsibilities of county operations and providing advice and recommendations to the County Internal Auditor. The membership of the Internal Audit Committee will consist of three White males, one Black female and one Asian male after this reappointment.

#### **Attachments:**

- 1. June 19, 2012 memo to BCC on Audit Committee vacancies.
- 2. Excerpt from Ordinance 2010-006 establishing membership requirements for the Internal Audit Committee.
- **3.** Board of County Commissioners Boards/Committees Application forms for Mr. Burger and Mr. Nguyen.

Recommended by:	Joseph & Bergeron Internal Auditor	20 July 2012 Date
Legal Sufficiency:	Assistant County Attorney	Jult 20, 2012 Date



#### **Internal Auditor's Office**

2300 North Jog Road
West Palm Beach, FL 33411
(561) 681-4480
FAX: (561) 681-4490
www.pbcgov.com/internalauditor

#### Palm Beach County Board of County Commissioners

Shelley Vana, Chair
Steven L. Abrams, Vice Chairman

Karen T. Marcus

Paulette Burdick

Burt Aaronson

Jess R. Santamaria

Priscilla A. Taylor

#### County Administrator

Robert Weisman

"An Equal Opportunity
Affirmative Action Employer"

# **Interoffice Memo**

Date:

June 19, 2012

To:

Commissioner Shelley Vana, Chair and Members of the

**Board of County Commissioners** 

From:

Joseph Bergeron

Internal Auditor

Re:

**Audit Committee Vacancies** 

Ordinance 2010-006 established the Palm Beach County Internal Audit Committee with five members appointed at-large by the BCC. The Audit Committee's purpose is to assist the BCC in its oversight and governance responsibilities, and in providing advice and recommendations to the County Internal Auditor. Members serve three year terms.

The terms of two of the five members will expire on August 16, 2012. Both currently serving members, Mark Burger, CPA and Nam Nguyen, CPA are eligible for reappointment and are willing to continue serving on the Committee. Both have satisfactorily completed the appropriate Ethics and Sunshine Law training requirements. Mr. Burger and Mr. Nguyen both have perfect attendance since being appointed in 2010. Their original terms were for two years as required to establish the staggered rotation schedule for the five seats.

If you support the reappointment of Mr. Burger and/or Mr. Nguyen, please sign Section III of the enclosed Boards/Committees Applications. If you wish to have another candidate considered for appointment, please provide the candidate's contact information.

We would like to bring these appointments to the BCC for consideration at the August 14, 2012 meeting. Please return the signed Applications to me no later than July 27. If you have any questions, please call me at 681-4471.

enclosures

Attachment #	¥ /	•
	·	

## PALM BEACH COUNTY INTERNAL AUDIT COMMITTEE

# BOARD APPOINTMENT APPLICATION BACKGROUND INFORMATION

The Committee was established by Ordinance 2010-006 that was adopted March 23, 2010. Section 4 – Composition of the Ordinance establishes the membership requirements and composition of the Committee. The Section reads as follows:

- A. The Internal Audit Committee shall be composed of five members appointed by the BCC and shall not include any county commissioners as members.
- B. All five members shall be citizens of Palm Beach County, independent of elected and appointed county officials and employees, and not employed in any capacity by the BCC or by an entity subject to audit by the County Internal Auditor.
- C. Membership of the Internal Audit Committee will be to the greatest extent possible representative of the community-at-large and reflect the racial, gender and ethnic make-up of the community.
- D. The members' terms shall be three years and staggered so that the Internal Audit Committee annually includes a new member and members with one and two years of service.
- E. Each member shall serve no more than two consecutive full terms.
- F. Committee members shall have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.
- G. The chair of the Internal Audit Committee will be elected by the members of the Internal Audit Committee to serve a single two year term.

## Current composition of the Committee is:

Dorritt Miller, CPA, Chair, African-American, female Mark Burger, CPA, Vice-Chair, Caucasian, male Alan Friedberg, PhD., Caucasian, male Nam Nguyen, CPA, Asian-American, male David Rosenstein, Caucasian, male

# Committee meeting schedule:

The Ordinance requires the Committee to meet at least quarterly.

The Committee currently meets on the third Wednesday of March, June, September and December. Additional meetings are scheduled as necessary.

# Conflict Memoranda:

None have been filed by any member since establishment of the Committee in August 2010.

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.

Board Name: Palm Beach C	County Internal Audit Commi			
	Journey Illian Francis Commission	ttee		Advisory [X] Not Advisory []
[X] At Large Appoints	ment	or [	] District	Appointment /District #:
Term of Appointment: 3	Years. Fr	om: <u>8/17/2012</u>		To: 8/16/2015
Seat Requirement: Citizen 1	familiar with government fina	ance or audit		Seat #: 3
[X ]*Reappointment	or	[ ] New Ap	pointmen	t
or [ ] to complete the term	n of	Due to:	[]	resignation [ ] other
Completion of term to expire on:			_	
*When a person is being considered by the Section II (Applicant): (Please APPLICANT, UNLESS EXEMI	Board of County Commiss Print)	ioners: _None	s disclose	d voting conflicts during the previous
Name: Burger	Ma	rk		J
Last Occupation/Affiliation: C	Firs	st		Middle
	Certified Public Accountant			
0	Owner [X]	Employee [ ]		Officer [ ]
Business Name: M	fark J. Burger, P.A.			
Business Address: 44	400 PGA Blvd., Suite 600			
City & State P	alm Beach Gardens, Fl	Z	ip Code:	33410
Residence Address: 4	15 Plymouth Avenue		·	
City & State W	est Palm Beach, Fl	Z	ip Code:	33405
Home Phone: ( ) I	N/A	Business Phone:	(561) 6	59-2811
Cell Phone: (561) 8	89-3503	Fax:	(561) 2	82-3412
Email Address: Mburge	er@markjburgercpa.com		_	
Mailing Address Preference: [X	] Business [ ] Residence			
Have you ever been convicted of If Yes, state the court, nature of o	a felony: Yes Notes that the Notes is a Note of the Notes and Notes is a Note of the Note o	oX d date:		
Minority Identification Code:  [ ] Native-American	[X] Male [] Hispanic-American	[ ] Female [ ] Asian-American	[ ] Af	rican-American [X] Caucasian

Attachment # 3 A

Contract/Transaction No.

Page 2 of 2

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business. This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

**Description of Services** 

<u>Term</u>

Department/Division

Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
None			
	(Attach Addition	al Sheet(s), if necessary)	
Guide to the Sunshine Amendme	nt prior to appointment/reappo		County Code of Ethics, and read the raining requirement can be found irement is on-going.
By signing below I ackn County Code of Ethics, and	owledge that I have read, und I have received the requir	understand, and agree to abide red Ethics training (in the manne	by Article XIII, the Palm Beach r checked below):
By wat	tching the training program on ending a live presentation giver	the Web, DVD or VHS	
	AND		
By signing below I acking Amendment & State of F	nowledge that I have read, orida Code of Ethics:	understand and agree to abid	e by the Guide to the Sunshine
*Applicant's Signature	Print	ted Name: MARK 5 Brasa	Date: 6/5/12
		Beach County Code of Ethics, pleadil at <a href="mailto:ethics@palmbeachcountyethics@palmbeachcountyethics">ethics@palmbeachcountyethics@palmbeachcountyethics</a>	
	Joe Bergeron, Palm Beach	this FORM to: County Internal Auditor's Office West Palm Beach, Fl 33411	3 3
Section III (Commissioner, if ap	plicable):		
Appointment to be made	at BCC Meeting on:	4	
Commissioner's Signature:	Bud Com	Date: 6-6	26-12
Pursuant to Florida's Public Records Law,	this document may be reviewed and p	shotocopied by members of the public.	Revised 08/01/2011

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.

Section I (Department): (Pl	ease Print)			
Board Name: Palm Bea	Advisory [X] Not Advisory []			
[X] At Large App	ointment	or [	] District	Appointment /District #:
Term of Appointment:	Years.	From: <u>8/17/2012</u>		To: 8/16/2015
Seat Requirement: Citi	zen familiar with government fi	nance or audit		Seat #: 3
[X ]*Reappointmen	or or	[ ] New A	ppointment	i.
or [ ] to complete the Completion of term to expire		Due to:	: [] 	resignation [ ] other
term shall be considered by	the Board of County Commis		us disclose	d voting conflicts during the previous
Section II (Applicant): (Pl	ease Print) EMPTED, MUST BE A COUN	NTY RESIDENT		
Name: Burger		lark	<del> </del>	J
Last Occupation/Affiliation:		irst		Middle
Occupation Attituation.	Certified Public Accountant Owner [X]	Employee [ ]		Officer [ ]
<b>Business Name:</b>	Mark J. Burger, P.A.			
Business Address:	4400 PGA Blvd., Suite 600			
City & State	Palm Beach Gardens, Fl	2	Zip Code:	33410
Residence Address:	415 Plymouth Avenue			
City & State	West Palm Beach, Fl	7	Zip Code:	33405
Home Phone:	) N/A	_ Business Phone:	(561) 6	59-2811
Cell Phone: (56	1) 889-3503	_ Fax:	(561) 2	82-3412
Email Address: Mb	urger@markjburgercpa.com		<u></u>	
Mailing Address Preference:	[X] Business [] Residence	·		
Have you ever been convicted If Yes, state the court, nature	d of a felony: Yes of offense, disposition of case a	No Xand date:		
Minority Identification Cod		[ ] Female [ ] Asian-American	n []Af	rican-American [X] Caucasian

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Contract/Transaction No.	Department/Division	<b>Description of Services</b>	<u>Term</u>
Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
None			
	(Attach Additiona	al Sheet(s), if necessary)	
	OR Ma	NONE	
Guide to the Sunshine Amendm	ent prior to appointment/reappo	on Article XIII, the Palm Beach Counintment. Article XIII, and the traiting.htm. Keep in mind this require	ning requirement can be found
		nderstand, and agree to abide by ed Ethics training (in the manner cl	
	atching the training program on t tending a live presentation given		
	AND		
By signing below I acl Amendment & State of	knowledge that I have read, Florida Code of Ethics:	understand and agree to abide b	y the Guide to the Sunshine
*Applicant's Signature	Printe	ed Name: MAK J Burgal	Date: 6/5/12
		Beach County Code of Ethics, please I at <a href="mailto:ethics@palmbeachcountyethics.co">ethics@palmbeachcountyethics.co</a>	
	Joe Bergeron, Palm Beach C	his FORM to: County Internal Auditor's Office West Palm Beach, Fl 33411	
Section III (Commissioner, if a	pplicable):		
Appointment to be mad	e at BCC Meeting on:		
Commissioner's Signature:	Heretu Jea	Date:	26/2012
Pursuant to Florida's Public Records Lav	v, this document may be reviewed and ph	notocopied by members of the public.	Revised 08/01/2011

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Section I (Department):	Please Print)					
Board Name: Palm B	each County Internal Audit C	Committee	<del>-</del>		Advisory [X]	Not Advisory [ ]
[X] At Large A	ppointment	or	1	] District	Appointment /Distr	rict #:
Term of Appointment:	3 Years.	From:	8/17/2012		To: 8/16/2015	
Seat Requirement: C	itizen familiar with governme	ent finance o	r audit		Seat #: 3	
[X ]*Reappointm	ent or	<b>.</b>	[] New A	ppointmen	nt .	
or [ ] to complete to Completion of term to expi			Due to	: []	resignation [	] other
section II (Applicant): (	considered for reappointme by the Board of County Cor Please Print) XEMPTED, MUST BE A Co	nmissioners	s: _None	us disclose	ed voting conflicts	during the previous
Name: Burger		Mark			J	
Last Occupation/Affiliation:	Certified Public Account	First			Middle	
· · · · · · · · · · · · · · · · · · ·	Owner [X]		mployee [ ]		Officer [	]
Business Name:	Mark J. Burger, P.A.	<del></del>				
Business Address:	4400 PGA Blvd., Suite 6	00				
City & State	Palm Beach Gardens, Fl			Zip Code:	33410	
Residence Address:	415 Plymouth Avenue		-			
City & State	West Palm Beach, Fl	T	2	Zip Code:	33405	
Home Phone:	) N/A	Busin	ess Phone:	(561) 6	59-2811	
Cell Phone: (5	561) 889-3503	Fax:		(561) 2	82-3412	
Email Address: <u>M</u>	Iburger@markjburgercpa.con	<u>n</u>				
Mailing Address Preference	: [X] Business [] Reside	ence				
Have you ever been convict If Yes, state the court, natur	ed of a felony: Yese of offense, disposition of ca	No>ase and date:	<u></u>	Attiva		
Minority Identification Co			emale sian-Americar	1 []Af	rican-American [	X] Caucasian

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Contract I ransaction No.	Department/Division	Description of Services	<u>1erm</u>
Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
None			
	(Attach Additiona	al Sheet(s), if necessary)	
,			
·	OR (Ma)	NONE	
Guide to the Sunshine Amendment on the web at: <a href="http://www.pal">http://www.pal</a> By signing below I ack County Code of Ethics,  By w	ment prior to appointment/reap	on Article XIII, the Palm Beach Counting.  Article XIII, and the training.  Article XIII, the Palm Beach Counting.  Article XIII, the Palm Beach Counting.	ning requirement can be found ment is on-going.  Article XIII, the Palm Beach
By at	tending a live presentation given	on, 20	
	AND		
By signing below I acl	knowledge that I have read, Florida Code of Ethics:	understand and agree to abide b	y the Guide to the Sunshine
*Applicant's Signature:	Printe	ed Name: MAK J Burge &	Date: 6/5/12
Any questions and/or concerns r website www.palmbeachcountye	egarding Article XIII, the Palm E	Beach County Code of Ethics, please a lat ethics@palmbeachcountyethics.co	visit the Commission on Ethics om or (561) 233-0724.
	Joe Bergeron, Palm Beach C	nis FORM to: County Internal Auditor's Office West Palm Beach, Fl 33411	
Section III (Commissioner, if a	pplicable):		
Appointment to be mad	e at BEC Meeting on:	Ma Date:	
Pursuant to Florida's Public Records Lav	v, this document may be reviewed and ph	otocopied by members of the public.	Revised 08/01/2011

Certified Public Account and Advisor

Office: 561-659-2811 email: <a href="mailto:mburger@markjburgercpa.com">mburger@markjburgercpa.com</a>

Page 1 of 2

### 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**

MARK J. BURGER, P.A., Palm Beach Gardens

1995 - Present

#### **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.

Cherry, Bekaert & Holland, L.L.P., West Palm Beach

2009 - 2012

# **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.

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 networth 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

Certified Public Account and Advisor

Office: 561-659-2811

email: mburger@markjburgercpa.com

Page 2 of 2

#### **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 financially feasibility of restructuring
  current vendor relationships and/or enhance overall operational efficiencies.

#### **COMMUNITY INVOLVEMENT**

- American Institute of Certified Public Accountants.
- Florida Institute of Certified Public Accountants, Member of Bar Association Liaison Committee.
- Economic Council of Palm Beach County, Inc., Board of Director Member and Co-Chair of The Dwyer Awards.
- Northern Palm Beach County Chamber of Commerce, Board of Director Member, Governmental Affairs Committee, Small Business Council, and Educational / Bio-Science Committee
- Palm Beach County Internal Audit Advisory Committee.
- Professional Advisory Committee, Jewish Federation of Palm Beach County.
- Palm Beach County Literacy Coalition, Past President.

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Board Name: Palr	m Beach County Internal	Audit Committee	· <del>· · · · · · · · · · · · · · · · · · </del>		Advisory { X	Not Advisory [
[X] At Large	e Appointment	· or		[ ] Distric	t Appointment /I	District #:
Term of Appointment:	3 Years	s. From:	8/17/2012		To: <u>8/16/20</u>	015
Seat Requirement:	Citizen familiar with go	overnment finance o	r audit	<del></del>	_ Seat #: _4	
[X ]*Reappoi	ntment	or	[] New	Appointme	nt	
or [ ] to comple			<del></del> -	to: [ ]	resignation	[ ] other
erm shall be consider	ng considered for reapped by the Board of Cou	pointment, the num nty Commissioner	nber of previ s: _None	ious disclos	ed voting confli	cts during the previou
Section II (Applicant): APPLICANT, UNLES	(Please Print)  S EXEMPTED, MUST I	BE A COUNTY RE	SIDENT			
Name: Nguy	en	Nam			Hoang	
Last Occupation/Affiliation:	0.25.40.15	First Accountant, Charter			Middle	
usiness Name:	Owner [X] Nam H Nguyen,	Е	mployee [		Officer	[]
usiness Address:		Highway, Suite 50	<u> </u>			
City & State	Boca Raton, FL			Zip Code:	33432	
lesidence Address:	_1448 SW 13 <sup>th</sup> Dri	ive				
ity & State	Boca Raton, FL			Zip Code:	33486	
ome Phone:	(561) 394-7838	Busin	ness Phone:	(561)	416-1391	
ell Phone:	(561) 400-6004	Fax:		(561)	416-1390	
mail Address:	NNguyencpa@bellsout	th.net				
ailing Address Prefere	ence: [X] Business [	] Residence				
ave you ever been con Yes, state the court, na	victed of a felony: Yes _ ature of offense, dispositi	No on of case and date	x :			
linority Identification			emale Asian-Amer	ican []	African-America	an [] Caucasian

Attachment # 35

Page 1 of 2

board members are prohibited fro Exceptions to this prohibition inci- transactions that do not exceed \$5 apply when the advisory board me regarding the subject contract or t Commissioners. To determine call contractual relationships bet employer or business. This infor	m entering into any contract or lude awards made under sealed 100 per year in aggregate. Thesember's board provides no reguransaction and the contract or tompliance with this provision ween Palm Beach County gomation should be provided in the first of the country and the country gomation of the country gomation should be provided in the first of the country and the country gomation are considered in the country gomation and the country gomation are considered in the country gomation and the country gomation are considered in the considered in	II, Sec. 2-443 of the Palm Beach Court other transaction for goods or services competitive bids, certain emergency se exemptions are described in the Coulation, oversight, management, or potransaction is disclosed at a public men, it is necessary that you, as a board vernment and you as an individual, the space below. If there are no contrained determine if you are eligible to see	es with Palm Beach County. and sole source purchases, and de. This prohibition does not licy-setting recommendations eting of the Board of County d member applicant, identify directly or indirectly, or your cts or transactions to report,
Contract/Transaction No.	Department/Division	Description of Services	<u>Term</u>
Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
	i i		
	(Attach Addition:	al Sheet(s), if necessary)	
·	or X	NONE	
on the web at: <a href="http://www.palm">http://www.palm</a> By signing below I acknowly Code of Ethics, and	beachcountvethics.com/train owledge that I have read, u	ointment. Article XIII, and the training.htm. Keep in mind this requirer inderstand, and agree to abide by ed Ethics training (in the manner change). DVD or VHS on, 20	nent is on-going.  Article XIII, the Palm Beach
By signing below I acknown Amendment & State of Fl	owledge that I have read, orida Code of Ethics:	understand and agree to abide b	y the Guide to the Sunshine
*Applicant's Signature:	AM Printe	ed Name: NAM H. NGUYE	N Date: 6/5/20/2
Any questions and/or concerns reg website <u>www.palmbeachcountyetl</u>	garding Article XIII, the Palm Enics.com or contact us via emai	Beach County Code of Ethics, please value at ethics@palmbeachcountyethics.co	visit the Commission on Ethics om or (561) 233-0724.
	Joe Bergeron, Palm Beach C	his FORM to: County Internal Auditor's Office West Palm Beach, Fl 33411	
Section III (Commissioner, if ap	plicable):		
Appointment to be made	at BCC Meeting on:		
Commissioner's Signature:	But Jaco	Date: 6-21	6-12

Revised 08/01/2011

Pursuant to Florida's Public Records Law, this document may be reviewed and photocopied by members of the public.

Section II Continued:

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.

[X] At Larg	ge Appointment	-	or	[ ] District	t Appointment /District #:
Term of Appointment	: _3	Years.	From: 8/17/2012	2	To: 8/16/2015
Seat Requirement:	Citizen famili	iar with governn	ent finance or audit		_ Seat #: _ 4
[X]*Reappo	ointment	C	or [] New	v Appointme	nt
or [ ] to compl			Due		resignation [ ] other
			ent, the number of prevolution		ed voting conflicts during the prev
Section II (Applicant	): (Please Print)	)	COUNTY RESIDENT		
Name: Ngu	yen		Nam		Hoang
Last			First		Middle
		ad Dublic Accou	4 4 00. 4	Annonemant	Accountant
Occupation/Affiliation	: Certifie	d Fuoric Accoun	ntant, Chartered Global N	/lanagement	Accountant
Occupation/Affiliation	Certifie Owner		Employee [		Officer [ ]
•	Owner		Employee [		
Occupation/Affiliation Business Name: Business Address:	Owner Nam H	[X]	Employee [		
Business Name:	Owner Nam H 1600 So	[X] Nguyen, CPA,	Employee [		
Business Name: Business Address: City & State	Owner Nam H 1600 Sc Boca Ra	[X] Nguyen, CPA, I	Employee [	]	Officer [ ]
Business Name: Business Address: City & State Residence Address:	Owner Nam H 1600 Sc Boca Ra	[X] Nguyen, CPA, I outh Dixie Hight aton, FL	Employee [	]	Officer [ ]
Business Name: Business Address: City & State Residence Address: City & State	Owner Nam H 1600 Sc Boca Ra	[X] Nguyen, CPA, 1 outh Dixie Hight aton, FL W 13 <sup>th</sup> Drive aton, FL	Employee [	Zip Code:	Officer [ ]
Business Name: Business Address: City & State Residence Address: City & State Home Phone:	Owner Nam H 1600 So Boca Ra 1448 SV Boca Ra	[X] Nguyen, CPA, iouth Dixie Highwaton, FL W 13th Drive aton, FL	Employee [ PA way, Suite 504	Zip Code: Zip Code: (561)	Officer [ ]  33432
Business Name: Business Address:	Owner  Nam H  1600 Sc  Boca Ra  1448 SV  Boca Ra  (561) 394-783  (561) 400-600	[X] Nguyen, CPA, iouth Dixie Highwaton, FL W 13th Drive aton, FL	Employee [ PA way, Suite 504  Business Phone:	Zip Code: Zip Code: (561)	Officer [ ]  33432  33486 416-1391
Business Name: Business Address: City & State Residence Address: City & State Home Phone: Cell Phone:	Owner  Nam H  1600 Sc  Boca Ra  1448 SV  Boca Ra  (561) 394-783  (561) 400-600  NNguyencpa	[X] Nguyen, CPA, 1 outh Dixie High aton, FL W 13 <sup>th</sup> Drive aton, FL 38 04 @bellsouth.net	Employee [ PA way, Suite 504  Business Phone: Fax:	Zip Code: Zip Code: (561)	Officer [ ]  33432  33486 416-1391

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business. This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

Contract/Transaction No.	Department/Division	<b>Description of Services</b>	<u>Term</u>
Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
			·
	(Attach Addition	al Sheet(s), if necessary)	
	OR X	NONE	
Guide to the Sunshine Amendm on the web at: http://www.pala By signing below I ack County Code of Ethics, a	nbeachcountvethics.com/train nowledge that I have read, u and I have received the require	on Article XIII, the Palm Beach Coundintment. Article XIII, and the training.htm. Keep in mind this requirer nderstand, and agree to abide by ed Ethics training (in the manner characters).	ing requirement can be found nent is on-going.  Article XIII, the Palm Beach
By at	atching the training program on tending a live presentation given	the Web, DVD or VHS on, 20	
	AND		. •
By signing below I ack Amendment & State of I	nowledge that I have read, Florida Code of Ethics:	understand and agree to abide b	y the Guide to the Sunshine
*Applicant's Signature:	Mam Printe	ed Name: <u>NAM H. NGUYE</u>	N Date: 6/5/20/2
Any questions and/or concerns rewebsite www.palmbeachcountve	egarding Article XIII, the Palm E thics.com or contact us via emai	Beach County Code of Ethics, please v l at ethics@palmbeachcountyethics.co	visit the Commission on Ethics om or (561) 233-0724.
	•	his FORM to: County Internal Auditor's Office	

Section III (Commissioner, if applicable):

Appointment to be made at BCC Pleeting on:		,
Commissioner's Signature: Attack  Date:	6/25	1/12
Pursuant to Florida's Public Records Law, this document may be reviewed and photocopied by members of the public.	77	Revised 08/01/2011

2300 North Jog Road, West Palm Beach, Fl 33411

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.

Section I (Departmen	t): (Please Print)			
Board Name: Pale	m Beach County Internal Audi	t Committee	A	dvisory [X] Not Advisory []
[X] At Larg	e Appointment	or	[ ] District A	ppointment /District #:
Term of Appointment:	3 Years.	From: 8/17/2012	·	То:8/16/2015
Seat Requirement:	Citizen familiar with govern	ment finance or audit		Seat #:
[X ]*Reappoi	ntment	or [] New	Appointment	
or [ ] to completion of term to	•	Due .	to: [ ] r	resignation [ ] other
			ious disclosed	voting conflicts during the previous
Section II (Applicant)	red by the Board of County ( : (Please Print) SEXEMPTED, MUST BE A			
Name: Nguy	en	Nam		Hoang
Last Occupation/Affiliation:	Certified Public Acco	First untant, Chartered Global N	fanagement Ac	Middle countant
•	Owner [X]	Employee [		Officer [ ]
Business Name:	Nam H Nguyen, CPA		J	Officer [ ]
Business Address:	1600 South Dixie Hig		<del> </del>	
City & State	Boca Raton, FL	nway, Suke 304	Zip Code:	33432
Residence Address:	_1448 SW 13 <sup>th</sup> Drive			
City & State	Boca Raton, FL	· · · · · · · · · · · · · · · · · · ·	Zip Code:	33486
Home Phone:	_(561) 394-7838	Business Phone:	_(561) 416	5-1391
Cell Phone:	(561) 400-6004	Fax:	(561) 416	i-1390
Email Address:	NNguyencpa@bellsouth.net			
Mailing Address Prefere	ence: [X] Business [] Res	sidence		
Have you ever been con If Yes, state the court, n	victed of a felony: Yesature of offense, disposition of	No X f case and date:		
Minority Identification	Code: [X] Male	[ ] Female		

[X] Asian-American [] African-American [] Caucasian

[] Native-American

Page 1 of 2

[ ] Hispanic-American

board members are prohibited from Exceptions to this prohibition inclutransactions that do not exceed \$50 apply when the advisory board me regarding the subject contract or to Commissioners. To determine coall contractual relationships between ployer or business. This information is the prohibition of the property of the prohibition includes a prohibition of the prohibition includes a prohibit	n entering into any contract or cude awards made under sealed 00 per year in aggregate. These ember's board provides no regularisaction and the contract or trompliance with this provision, ween Palm Beach County goven ation should be provided in the f will review this information and	I, Sec. 2-443 of the Palm Beach Counter transaction for goods or service competitive bids, certain emergency exemptions are described in the Coulation, oversight, management, or poansaction is disclosed at a public medit is necessary that you, as a board ernment and you as an individual, espace below. If there are no contrained determine if you are eligible to send	s with Palm Beach County. and sole source purchases, and de. This prohibition does not licy-setting recommendations eting of the Board of County I member applicant, identify directly or indirectly, or your ets or transactions to report,
Contract/Transaction No.	Department/Division	<b>Description of Services</b>	<u>Term</u>
Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
	(Attach Additional	Sheet(s), if necessary) NONE	
Ouide to the Sunshine Amendment on the web at: http://www.palmb	nt prior to appointment/reappo	n Article XIII, the Palm Beach Courntment. Article XIII, and the train ag.htm. Keep in mind this requirenderstand, and agree to abide by a Ethics training (in the manner characteristics).  The Web, DVD or VHS on	ing requirement can be found nent is on-going.  Article XIII, the Palm Beach
	AND		
By signing below I acknow Amendment & State of Flo	owledge that I have read, u	nderstand and agree to abide by	the Guide to the Sunshine
*Applicant's Signature:		Name: NAM H. NGUYE	/ /
website www.palmbeachcountyethi	ics.com or contact us via email	each County Code of Ethics, please v at ethics@palmbeachcountyethics.co	isit the Commission on Ethics m or (561) 233-0724.
	Joe Bergeron, Palm Beach Co	s FORM to: ounty Internal Auditor's Office /est Palm Beach, Fl 33411	
Section III (Commissioner, if app	licable):		
Appointment to be made as	BCC Meeting on:		
Commissioner's Signature:	Mickley The no	Date:	
Pursuant to Florida's Public Records Law, th	is document may be reviewed and phot	ocopied by members of the public.	Revised 08/01/2011

# NAM H. NGUYEN, CPA, CIA

1600 S Dixie Hwy. Suite 504 ● Boca Raton, FL 33432 ● Tel: (561) 416-1391, Fax: (561) 416-1390 ● NNguyencpa@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

**Certified Public Accountant** 

Designation

**Chartered Global Management Accountant** 

Certified Internal Auditor

**Chartered Property Casualty Underwriter** 

Fellow, Life Management Institute

Health Insurance Associate Associate in Risk Management

#### Professional Memberships

Florida Institute of Certified Public Accountants - Atlantic Chapter Past President

and Member of Board of Directors

& Activities

American Institute of Certified Public Accountants

The Institute of Internal Auditors

Toastmasters International – Sensor Toast Club President