

**PALM BEACH COUNTY  
BOARD of COUNTY COMMISSIONERS  
BOARD APPOINTMENT SUMMARY**

Meeting Date: September 10, 2013  
Department: Internal Auditor's Office  
Advisory Board: Internal Audit Committee

**I. EXECUTIVE BRIEF**

**Motion and Title: Staff recommends motion to:**

**A. Reappoint** one individual to the Palm Beach County Internal Audit Committee as indicated below.

<u>Nominee</u>	<u>Seat</u>	<u>Designation</u>	<u>Term</u>	<u>Nominated by</u>
David Rosenstein	2	CPA/General Business	9/10/13 to 9/9/16	Mayor Abrams Vice-Mayor Taylor Commissioner Valeche Commissioner Burdick

**B. Select and appoint:** One member from the list of three qualified candidates to serve on Internal Audit Committee to replace Dorritt Miller in Seat 1 whose term expired in August 2013.

<u>Nominee</u>	<u>Designation</u>	<u>Term</u>	<u>Nominated by</u>
L. Marc Cohn	General Business	9/10/13 to 9/9/16	Comm. Valeche
or George Loewenstein	CPA/General Business	9/10/13 to 9/9/16	Comm. Burdick
or Sandra Turnquest	Government/General Business	9/10/13 to 9/9/16	Vice-Mayor Taylor Comm. Vana : Comm. Berger

**Summary:** The Palm Beach County Internal Audit Committee consists of five members appointed at large by the BCC. Prospective members must have experience in business or finance, government accounting, auditing, operations or financial management, or other relevant experience. Memos were sent to all Board members seeking nominations for Seat 1 on July 1 and August 13, 2013. Countywide (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 three individuals submitted applications to serve on the Internal Audit Committee. 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 and one Asian-American male after the reappointment. The prospective members include to two white males and an African-American female.

**Attachments:**

Audit committee background and current membership list, attendance records, memos to BCC  
Applications with resumes

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Recommended by: J. Bergeron Internal Auditor 16 August 2013 Date  
Recommended by: Paul F. [Signature] Assistant County Attorney August 19, 2013 Date

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**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:

- Seat 1 vacant
- Seat 2 David Rosenstein, Caucasian, male
- Seat 3 Mark Burger, CPA, Chair, Caucasian, male
- Seat 4 Nam Nguyen, CPA, Vice-Chair, Asian-American, male
- Seat 5 Alan Friedberg, PhD., 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.

### Palm Beach County Internal Audit Committee Attendance Record

Member	Jun-13	Mar-13	Dec-12	Sep-12	Jul-12	Mar-12	Jan-12	Dec-11	Sep-11	Jun-11	Apr-11	Mar-11	Jan-11	Dec-10	Oct-11	Sep-10
Alan Friedberg	P	P	A-Ex	P	P	A-Ex	P	P	P	P	P	P	A-Ex	P	P	P
David Rosenstein	P	P	P	A-Ex	P	P	P	P	P	P	P	P	P	P	P	P
Dorritt Miller	P	P	P	P	P	A-Ex	P	A-Ex	P	P	P	P	P	P	P	P
Mark Burger	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Nam Nguyen	P	P	P	P	A-Ex	P	P	P	P	P	P	P	P	P	P	P

**P = present      A-Ex = absent excused      A-N - absent not excused**

**Seat History**

**Members are limited to two full three year terms**

Seat #	Appointee	Appointed	Term	Reappointed	Term	Reappointed	Term
1	Dorritt Miller	Aug-10	2010-2013				
2	David Rosenstein	Aug-10	2010-2013				
3	Mark Burger	Aug-10	2010-2012	Aug-12	2012-2015		Chair term as Chair ends 8/16/14
4	Nam Nguyen	Aug-10	2010-2012	Aug-12	2012-2015		Vice Chair term as Vice Chair ends 8/16/14
5	Alan Friedberg	Aug-10	2010-2011	Aug-11	2011-2014		

All members are currently eligible for reappointment to one additional full term.



**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**

Steven L. Abrams, Chairman

Priscilla A. Taylor, Vice Chair

Hal R. Valeche

Paulette Burdick

Shelley Vana

Mary Lou Berger

Jess R. Santamaria

**County Administrator**

Robert Weisman

**Interoffice Memo**

**Date:** July 1, 2013  
**To:** Steven L. Abrams, Mayor 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, 2013. One currently serving member, David Rosenstein, is eligible for reappointment and is willing to continue serving on the Committee. Mr. Rosenstein has satisfactorily completed the appropriate Ethics and Sunshine Law training requirements. Mr. Rosenstein has had one excused absence since being appointed in 2010. His original term was for three years as required to establish the staggered rotation schedule for the five seats. The other currently serving member, Dorritt Miller, has decided to step down from the audit committee after serving since March 2006. The audit committee is currently searching for candidates and Board recommendations are encouraged.

If you support the reappointment of Mr. Rosenstein, 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 the reappointment to the BCC for consideration at the August 13, 2013 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

*"An Equal Opportunity  
Affirmative Action Employer"*



## Interoffice Memo

**Internal Auditor's Office**  
2300 North Jog Road  
West Palm Beach, FL 33411  
(561) 681-4480  
FAX: (561) 681-4490  
[www.pbcgov.com/internalauditor](http://www.pbcgov.com/internalauditor)



**Palm Beach County  
Board of County  
Commissioners**

Steven L. Abrams, Chairman  
Priscilla A. Taylor, Vice Chair

Hal R. Valeche  
Paulette Burdick  
Shelley Vana  
Mary Lou Berger  
Jess R. Santamaria

**County Administrator**  
Robert Weisman

**Date:** August 13, 2013

**To:** Steven L. Abrams, Mayor and Members of the Board of County Commissioners

**From:** Joseph Bergeron  
Internal Auditor

**Re:** Audit Committee Vacancy

The terms of two of the five members will expire on August 16, 2013. In my memo of July 1, 2013 on this subject I reported that one serving member is willing to continue on the Committee. Four commissioners returned the Boards/Committees Application form supporting the reappointment of David Rosenstein to Seat 2.

Commissioners Valeche and Commissioner Burdick each nominated separate candidates to fill Seat 1. Outgoing committee member Dorritt Miller also recruited a candidate (Sandra Close Turnquest) to fill the vacancy in Seat 1. This gives you three choices to fill the vacant seat.

I am including the resumes for Marc Cohn (nominated by Commissioner Valeche) and George Loewenstein (nominated by Commissioner Burdick) for your information. The application and background information for Sandra Close Turnquest is attached for your review.

We would like to bring the reappointment to the BCC for consideration at the September 10, 2013 meeting. Please return the signed Application to me no later than August 23rd. If you have any questions, please call me at 681-4471.

Enclosures

"An Equal Opportunity  
Affirmative Action Employer"

Official Electronic Letterhead

P. 1

**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: 3 Years.      From: 8/17/2013      To: 8/16/2016

Seat Requirement: Citizen familiar with government finance and audit      Seat #: 2

\*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.**

None 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: Rosenstein      David

Last      First      Middle  
Retired - Deloitte Internal Audit Services Principal

Occupation/Affiliation: \_\_\_\_\_

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

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

Residence Address: 7461 Blue Heron Way

City & State      Zip Code: 33414

Home Phone: (561) 622-1110      Business Phone: \_\_\_\_\_

Cell Phone: (561) 307-7501      Fax: \_\_\_\_\_

Email Address: \_\_\_\_\_


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: \_\_\_\_\_

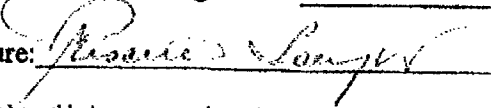
**Minority Identification Code:**

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

Applicant's Signature:  Date: 6/28/2013

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

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

Commissioner's Signature:  Date: 7/3/13

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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 one the Downtown Master Plan committee for three years and current 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**

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
BOARDS/COMMITTEES APPLICATION**

*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): (Please Print)**

Board Name: Audit Committee Advisory  Not Advisory   
 At Large Appointment or  District Appointment / District #: 1  
 Term of Appointment: 3 Years. From: 8/13/13 To: 8/13/16  
 Seat Requirement: \_\_\_\_\_ Seat #: 1  
 \*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 reappointment, the number of previous disclosed voting conflicts during the previous term shall be considered by the Board of County Commissioners: \_\_\_\_\_

**Section II (Applicant): (Please Print)**

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

Name: Cohn L. (Leo) Marc  
 Last First Middle  
 Occupation/Affiliation: Mortgage and Real Estate Broker/ Custom Financial, LLC  
 Owner  Employee  Officer   
 Business Name: Custom Financial, LLC  
 Business Address: 135 Sedona Way  
 City & State Palm Beach Gardens, FL Zip Code: 33418  
 Residence Address: 135 Sedona Way  
 City & State Palm Beach Gardens, FL Zip Code: 33418  
 Home Phone: (561) 630-7892 Business Phone: (561) 624-8187 Ext. \_\_\_\_\_  
 Cell Phone: (240) 687-2391 Fax: (561) 624-8187  
 Email Address: Lincoln301@aol.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:  Male  Female  
 Native-American  Hispanic-American  Asian-American  African-American  Caucasian

Section II Continued:

**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.

<u>Contract/Transaction No.</u>	<u>Department/Division</u>	<u>Description of Services</u>	<u>Term</u>
<u>Ex: (R#XX-XXXX/PO XXX)</u>	<u>Parks &amp; Recreation</u>	<u>General Maintenance</u>	<u>10/01/11-09/30/12</u>
_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)

OR  NONE

All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the Guide to the Sunshine Amendment prior to appointment/reappointment, Article XIII, and the training requirement can be found on the web at: <http://www.palmbeachcountyethics.com/training.htm>. Keep in mind this requirement is on-going.

By signing below I acknowledge that I have read, understand, and agree to abide by Article XIII, the Palm Beach County Code of Ethics, and I have received the required Ethics training (in the manner checked below):

X  By watching the training program on the Web, DVD or VHS  
By attending a live presentation given on \_\_\_\_\_, 20\_\_\_\_

AND

By signing below I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

\*Applicant's Signature: L. Marc Cohn Printed Name: L. Marc Cohn Date: July 16, 2013

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website [www.palmbeachcountyethics.com](http://www.palmbeachcountyethics.com) or contact us via email at [ethics@palmbeachcountyethics.com](mailto:ethics@palmbeachcountyethics.com) or (561) 233-0724.

Return this FORM to:  
(Insert Liaison Name Here), (Insert Department/Division Here)  
(Insert Address Here)

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on/

Commissioner's Signature: John Valicchio Date: 7/22/13

**RESUME OF: L Marc Cohn**  
135 Sedona Way  
Palm Beach Gardens, FL 33418

For the last 31 years I have been employed in the Real Estate and Mortgage Brokering business both here in south Florida and in the Mid-Atlantic States. For the last 18 years I have owned my own firm, Custom Financial, LLC, primarily concentrating on the origination of both commercial and residential mortgages.

For the 12 years prior, I worked for two stock exchange listed companies, Marriott Corporation and American Management Systems, in their corporate accounting departments. With American Management Systems, I also had responsibility for the Treasurer functions and Shareholders Relations. For the 2 years prior, which was immediately after graduating college, I started my accounting career by working for a CPA firm in the Baltimore area.

I graduated from the University of Maryland with a degree in Business Administration with a major in Accounting. I also took graduate level courses in Finance at American University in Washington, DC.

**Community Involvement:**

- Member of the Palm Beach Gardens Budget Advisory Committee, named Chair for two years and currently serve as Vice Chair
- Elected to a 4 year term in 2010 to the Board of Supervisors of the Northern Palm Beach County Improvement District
- Member of the Northern Palm Beach County Chamber of Commerce and a member of the Government Affairs Committee, also serving as Committee Chair in 2011
- Member of the PGA Corridor Association
- Treasurer of the Mirabella HOA for 6 years (2006-2011) – a 492 unit community with a \$2.0 million Budget
- Member of the Forum Club
- Member of the Economic Forum
- Member of the Board of Temple Judea for 7 years (2005-2011) and Chair of the Finance Committee for 2 years

07/11/2013 13:28 5616814490

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
BOARDS/COMMITTEES APPLICATION**

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 resume to this form.

**Section I (Department): (Please Print)**

Board Name: Internal Audit Committee Employee  Advisory  Not Advisory

At Large Appointment or  District Appointment / District # \_\_\_\_\_

Term of Appointment: 3 Years From: 8/16/2013 To: 8/16/2016

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 1

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 reappointment, the number of previous disclosed voting conflicts during the previous term shall be considered by the Board of County Commissioners.

**Section II (Applicant): (Please Print)**

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

Name: LOEWENSTEIN GEORGE HANS  
Last First Middle

Occupation/Affiliation: CERTIFIED PUBLIC ACCOUNTANT

Owner  Employee  Officer

Business Name: GEORGE LOEWENSTEIN CPA

Business Address: 5 HASTINGS A

City & State: WEST PALM BEACH, FL Zip Code: 33417

Residence Address: 5 HASTINGS A

City & State: WEST PALM BEACH, FL Zip Code: 33417

Home Phone: (1) 561-686-6874 Business Phone: (1) 561-686-6874 Ext.

Cell Phone: (1) 201-280-2256 Fax: (1) 561-689-3524

Email Address: GRB340@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:  Male  Female  
 Native-American  Hispanic-American  Asian-American  African-American  Caucasian

Section II Continued:

**CONTRACTUAL RELATIONSHIPS:** Pursuant to Article XIII, Sec. 2443 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. Exemptions 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	Description of Services	Term
Ex: (RXX-XXXX/PD XXX)	Parks & Recreation	General Maintenance	12/01/11-09/30/12
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

(Attach Additional Sheet(s), if necessary)

Interpretation OR NONE (Insert Department/Division Here)

All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the Guide to the Sunshine Amendment prior to appointment/reappointment. Article XIII, and the training requirement can be found on the web at: <http://www.palmbeachcountyethics.com/training.htm>. Keep in mind this requirement is on-going.

- By signing below I acknowledge that I have read, understand, and agree to abide by Article XIII, the Palm Beach County Code of Ethics, and I have received the required Ethics training (in the manner checked below):
  - By watching the training program on the Web, DVD or VHS
  - By attending a live presentation given on \_\_\_\_\_, 20\_\_

AND

- By signing below I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

\*Applicant's Signature: George Loewenstein Printed Name: GEORGE LOEWENSTEIN Date: 7/11/2013

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website [www.palmbeachcountyethics.com](http://www.palmbeachcountyethics.com) or contact us via email at [ethics@palmbeachcountyethics.com](mailto:ethics@palmbeachcountyethics.com) or (561) 233-6724.

Return this FORM to:  
(Insert Liaison Name Here), (Insert Department/Division Here)  
(Insert Address Here)

Section III (Commissioner, if applicable):

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

Commissioner's Signature: Paulette Burdick Date: 7-18-2013

**George Loewenstein**

**5 Hastings A**

**West Palm Beach, Fl. 33417**

**561-686-6854**

**Education:**

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**City College of the University of the City of New York BBA Degree 1957**

**Pace College Post Graduate courses in Taxation**

**Professional:**

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**Certified Public Accountant licensed in Florida(1999) and New Jersey(1963)**

**Retired partner in a 20 person accounting firm in New Jersey**

**Member of the American Institute of Certified Public Accountants**

**Member of The Florida Institute of Certified of Public Accountants (served on county chapter Board of Directors)**

**Member of the New Jersey Society of Certified Public Accountants (President of County Chapter 2000-2001)**

**Volunteer Activities**

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**President of Congregation Aitz Chaim in West Palm Beach**

**Past president of United Civic Association of Century Village in West Palm Beach**

**Past Treasurer of that Organization**

**Current member of the Executive Committee of that organization**

**Started the CBERT program in Century Village\_\_**



**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
BOARDS/COMMITTEES APPLICATION**

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**Section I (Department):** (Please Print)

Board Name: Palm Beach County Internal Audit Committee Advisory  Not Advisory

At Large Appointment or  District Appointment /District #: \_\_\_\_\_

Term of Appointment: 3 Years. From: SEPTEMBER 2013 To: SEPTEMBER 2016

Seat Requirement: \_\_\_\_\_ Seat #: 1

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

Name: Turnquest Sandra Close  
Last First Middle

Occupation/Affiliation: Retired Deputy Executive Director, SFWMD  
Owner  Employee  Officer

Business Name: South Florida Water Management District

Business Address: 3301 Gun Club Road

City & State: West Palm Beach, FL Zip Code: 33406

Residence Address: 1429 6 Street

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

Home Phone: (561) 835-8055 Business Phone: ( N/A ) Ext. \_\_\_\_\_

Cell Phone: ( 561 ) 312-9697 Fax: ( )

Email Address: sandraturquest@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:  Male  Female  
 Native-American  Hispanic-American  Asian-American  African-American  Caucasian

Section II Continued:

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_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)

OR  NONE/ N/A

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Date: 8/7/2013

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{2300 North Jog Road, West Palm Beach, FL 33411}

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on:

Commissioner's Signature: *Person - Aug 10* Date: 8/13/13

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(Attach Additional Sheet(s), if necessary)

OR  NONE/ N/A

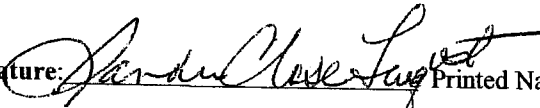
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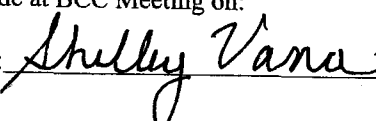
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Commissioner's Signature: *Mary Lou Berger* Date: 8-27-13

**Biography & Abbreviated Resume of Sandra Diann Close Turnquest**  
**August 6, 2013**

Sandra Close Turnquest is a native of Bainbridge, Georgia and the oldest daughter of Rev. & Mrs. Frank Close. She is a product of the public schools of Tallahassee, Florida. She graduated with honors, Magna Cum Laude from Florida Agricultural & Mechanical University in 1975 (completed undergraduate coursework in three years) with a Bachelor of Arts in Political Science and a Minor in History. In 1977, she received her Master's degree in Public Administration from Florida Atlantic University. Additionally, she has done post-graduate studies work at University of Michigan and Harvard University.

Sandra Close Turnquest retired from the South Florida Water Management District in 2011. She was the former Deputy Executive Director of Corporate Resources. A long-time District Manager with extensive institutional knowledge and expertise, she had served as the agency's Human Resources Director since 1987. Ms. Turnquest had served the District for 33 and half years in various positions including Director of Administrative Services, Deputy Director of Administration, and Deputy Director of Business Operations.

Ms. Turnquest is a results oriented leader with extensive experience in government, human resources, budget development, strategic planning, organizational development, conflict management and policy development. Additionally, she has developed analytical and problem solving skills with strong attention to detail in implementing and achieving strategic objectives. She is an energetic, conscientious leader who enjoys the challenge of a new day.

Ms. Turnquest also has a history of leadership and service in the community including active affiliations with the Florida A&M University Alumni Association of Palm Beach County, Inc., Executive Women of the Palm Beaches, Palm Health Care Foundation Trustee, the National Forum of Black Public Administrators, Sojourners with Healing Hearts Board of Directors, and the Society of Human Resources Management. She is the past president of the West Palm Beach Alumnae Chapter of Delta Sigma Theta Sorority, Inc.

She is a member of Tabernacle Missionary Baptist Church where she serves as a Trustee, Co-Chairs the Women's Ministry and actively participates with the Outreach and Social Action Ministries. Community and professional awards include the 2012 Trumpet Awards High Tea with High Heels Recipient, 2011 ICABA Icon Executive, 2007 Quiet Storm Award from the Women's Power Caucus of Broward County, recognized by Success Magazine as one of the 2007 South Florida's prominent and most influential women, the 1998 J.M. Moran African American Achievers Award and the 2001 March of Dimes Women of Distinction Award.

3100 NE 48<sup>th</sup> Street #913  
Fort Lauderdale, FL 33308

July 30, 2001

Ms. Sandra Close-Turnquest  
1429 6<sup>th</sup> Street  
West Palm Beach, FL 33401

Re: Sandra Close-Turnquest

To Whom It May Concern:

I have had the pleasure of knowing and working with Sandra Close-Turnquest for eleven years (1987-1998). Sandra has headed up the Human Resource area at the South Florida Water Management District and she has reported to me throughout this time. She was instrumental in the transition to a professional, proactive, customer oriented, leading Human Resource operations. Her common sense and strong value system has served the 1600 employees including management well.

During our 11 years together she put together an excellent team and many new programs supporting a quality workforce to achieve its mission. Sandra directed six functional areas including employment/recruiting, employee relations, training/development, diversity employment, wage/classification, and staff benefits. Results achieved were many and were recognized by being recipient of awards individually and organizationally. Programs such as on-site day care (127 children), pay for performance, 360 feedback system, mentoring, extensive on-site employee training (19,000 contact hours), employee assistance, educational assistance (25% employee participation), leasing employee (one of the first public entities to do such), co-operative education opportunity, "Take your daughter to work" day program, telecommuting, alternative work schedules, flextime work, and total achievement program.

Sandra is a hard working, dedicated, intelligent, professional who strives for quality in what ever she undertakes. She is the ultimate coach in keeping her staff constantly growing and be the best they can be. Any organization would be fortunate to have Sandra as a member of their team.

Sincerely,

  
James D. Yager





**SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

## **NEWS RELEASE**

**August 5, 2005**

**CONTACT:**

**Randy Smith**

South Florida Water Management District

Office: (561) 682-6197 Cellular: (561) 389-3386



**SANDRA CLOSE TURNQUEST  
PROMOTED TO EXECUTIVE MANAGEMENT  
POSITION**

*Respected Manager and Community Leader Oversees  
South Florida Water Management District's  
Business, Administrative and Outreach Functions*

A long-time manager with extensive institutional knowledge and expertise, Sandra Close Turnquest was recently promoted to the position of Deputy Executive Director of Corporate Resources for the South Florida Water Management District. In addition to her District leadership role, she has been recognized for her active involvement with numerous professional and community groups.

"When it comes to public service dedication and professionalism, Sandra Turnquest is a positive role model for all of us," said SFWMD Executive Director Carol Ann Wehle. "She has worked for the District for 27 years in various key positions and has served as our Human Resources director since 1987. I will continue to rely on her counsel and experience as she takes on this broader, more responsible position."

The South Florida Water Management District has a staff of 1,771 and a current budget of almost \$800 million. The agency is currently in the process of developing its 2005-2006 budget which is expected to top \$1 billion. As the head of the Corporate Resources area, Turnquest oversees most of the internal business functions of the District including: Budget, Finance & Administration, Human Resources, Information Technology, Public Information, Service Centers, Flight Operations, Facilities Management, Enterprise Project Management and Risk Management.

Under her guidance, the agency now recognizes the value of employees as a top priority for achieving its resource protection mission. Significant progress has been made in the

- more -

District's recruitment, training and retainment processes -- including the evolution toward a more efficient, automated application and performance management system. She also developed the District's first internship program and has established initiatives to address diversity awareness such as mentoring programs, cultural and women's history appreciation and an overhaul of existing HR policies and procedures.

She received a BS degree in Political Science from Florida Agricultural & Mechanical University and her Master's in Public Administration from Florida Atlantic University. She has also studied at Harvard University, University of Michigan's School of Business Executive Management Program and received certification from attending American Management Association courses.

"In addition to her exemplary work-related credentials, Sandra also has a history of leadership, service and outreach into the community," said Wehle.

Her active affiliations include: Executive Women of the Palm Beaches, the National Forum for Black Public Administrators, Leadership Palm Beach County, the Palm Beach Health Care Foundation, The Links Incorporated, Tabernacle Missionary Baptist Church, South Florida Human Resources Executive Roundtable, Society of Human Resources Management and the American Management Association. She is immediate past-president of the West Palm Beach Alumnae of Delta Sigma Theta Sorority, Inc.

She has received recognition awards from Eta Phi Beta Sorority, Negro Business & Professional Women's Association, March of Dimes, JM Moran Family Enterprises and the South Florida Business Journal.

###

*The South Florida Water Management District is a regional, governmental agency that oversees the water resources in the southern half of the state -- 16 counties from Orlando to the Keys. It is the oldest and largest of the state's five water management districts. The agency mission is to manage and protect water resources of the region by balancing and improving water quality, flood control, natural systems and water supply. A key initiative is cleanup and restoration of the Everglades.*

8/18/2005

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National Newspaper Publishers Association

## BUSINESS

### Sandra Close Turnquest promoted to executive management position

Westside Gazette  
Originally posted 8/17/2005

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#### CLOSE TURNQUEST

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


AT&T



PROFESSIONAL WOMEN'S ASSOCIATION, MARCH OF DIMES, JM Moran Family Enterprises  
and the South Florida Business Journal.

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