

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2014	2015	2016	2017	2018
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>0</u> <i>of See below</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Current Budget? Yes _____ No X

Budget Account No.: Fund _____ Department _____ Unit _____ Object _____

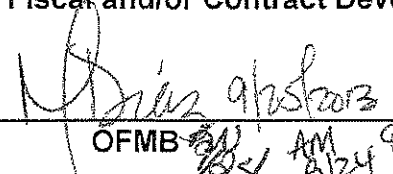
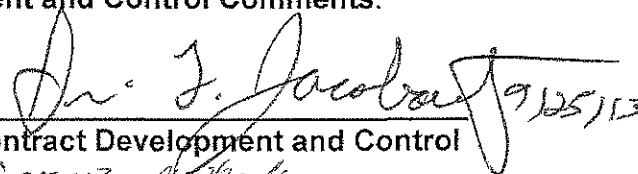
Reporting Category _____

B. Recommended Sources of Funds/Summary of Fiscal Impact: No Fiscal Impact
** NO FISCAL IMPACT -*

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

 _____ OFMB <i>AM 9/24/13</i>	 _____ Contract Development and Control <i>9/25/13 Beckwith</i>
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B. Legal Sufficiency:



 Assistant County Attorney

C. Other Department Review:

 Department Director

THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.

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ORDINANCE NO. 2013-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AMENDING PALM BEACH COUNTY CODE, SECTIONS 2-260.14 AND 2-260.15, CODIFYING PALM BEACH COUNTY ORDINANCE NO. 2010-006, AS AMENDED, PERTAINING TO THE PALM BEACH COUNTY INTERNAL AUDIT COMMITTEE; PROVIDING FOR AN ALTERNATE MEMBER OF THE COUNTY INTERNAL AUDIT COMMITTEE; INCORPORATING UNIFORM POLICIES AND PROCEDURES FOR COUNTY ADVISORY BOARDS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, it is vital that government exercise its power and perform its duties in compliance with law, policy, and established procedures, apply sound management practices, and be held accountable for the use of public funds; and

WHEREAS, internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the government's operations by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and government processes; and

WHEREAS, the Office of Internal Auditor has been established by the Charter of Palm Beach County, Florida; and

WHEREAS, an Internal Audit Committee has been established by Palm Beach County Ordinance No. 2010-006, as amended, to carry out certain duties and responsibilities on behalf of the Board; and

WHEREAS, the Board of County Commissioners has adopted Resolution 2013-0193, imposing specific requirements on members of County advisory boards; and

WHEREAS, as a County advisory board, the Internal Audit Committee is subject to the provisions of Resolution No. 2013-0193; and

WHEREAS, the Board of County Commissioners has determined that the County Internal Audit Committee should have an alternate member, to participate when another member is absent; and

WHEREAS, Palm Beach County Code Sections 2-260.14 and 2-260.15, codifying Ordinance No. 2010-006, as amended, must be amended to comply with the requirements of Resolution No. 2013-0193 and Board direction.

1 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
2 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

3
4 Section 1. AMENDMENT TO PALM BEACH COUNTY CODE SECTION 260.14 --
5 INTERNAL AUDIT COMMITTEE COMPOSITION:

- 6 (a) The internal audit committee shall be composed of five (5) members, and one (1)
7 alternate member, appointed by the BCC and shall not include any county
8 commissioners as members. The alternate member may only participate and vote
9 when another member is absent from a committee meeting.
- 10 (b) All ~~five (5)~~ members shall be citizens of Palm Beach County, independent of
11 elected and appointed county officials and employees, and not employed in any
12 capacity by the BCC or by an entity subject to audit by the county internal auditor.
- 13 (c) Membership of the internal audit committee will be to the greatest extent possible
14 representative of the community-at-large and reflect the racial, gender and ethnic
15 make-up of the community.
- 16 (d) The member's term shall be three (3) years and staggered so that the internal audit
17 committee annually includes a new member and members with one (1) and two (2)
18 years of service. The members' terms shall begin on October 1st and end on
19 September 30th.
- 20 (e) Each member shall serve no more than ~~two (2)~~ three (3) consecutive ~~full~~ three (3)
21 year terms. Any vacancy occurring during a term shall be filled for the unexpired
22 portion of the term and shall not count towards the member's term limits. Members
23 must reside in the County at the time of appointment and while serving on the
24 committee.
- 25 (f) At least ninety (90) days prior to the end of a member's term of service on the
26 internal audit committee, the internal audit committee shall either (a) recommend
27 that the BCC reappoint that member (if that member is eligible for reappointment)
28 or (b) recommend that the BCC appoint a new member.
- 29 (g) Committee members shall have experience in business or finance; government
30 accounting, auditing, operations or financial management; or other relevant
31 experience.
- 32 (h) The chair of the internal audit committee will be elected by the members of the
33 internal audit committee to serve a single two-year term.
- 34 (i) The committee shall be subject to the uniform policies and procedures established
35 by the BCC as currently set forth in Resolution No. 2013-0193, as may be further
36 amended by action of the Board of County Commissioners.
- 37 (j) A quorum must be present for all committee meetings. A majority of the members
38 appointed shall constitute a quorum. The alternate member may be counted for
39 purpose of a quorum only if another member is absent. All committee meetings
40 shall be governed by Robert's Rules of Order.
- 41 (k) Committee members shall be governed by the applicable provisions of the state
42 Ethics Code and the applicable provisions of the Palm Beach County Code of
43 Ethics.

44
45 Section 2. AMENDMENT TO PALM BEACH COUNTY CODE SECTION 260.15 --
46 INTERNAL AUDIT COMMITTEE COMPOSITION:

- 47 (a) The internal audit committee will meet at least quarterly, with authority to convene
48 additional meetings, as circumstances require.
- 49 (b) All internal audit committee members must attend at least ~~seventy five (75) percent~~
50 one-half (1/2) of the scheduled meetings in any membership year (a membership
51 year runs from ~~August 16~~ October 1st of one (1) year to ~~August 15~~ September 30th of
52 the following year) to remain a member. This meeting attendance policy applies to
53 the alternate member as well as to the regular members.
- 54 (c) Absences due to extenuating circumstances may be excused by the internal audit
55 committee at its discretion.
- 56 (d) The internal audit committee may invite members of management, internal auditors,
57 external auditors or others to attend meetings and provide pertinent information, as
58 necessary.

- 1 (e) Meeting agendas will be prepared by the county internal auditor and provided in
- 2 advance to members, along with appropriate briefing materials. Meeting agendas
- 3 will be approved by the internal audit committee at the start of each meeting.
- 4 (f) Minutes will be prepared by the clerk and comptroller's board services/minutes
- 5 department.
- 6 ~~(g) Three (3) out of five (5) members must be present to have a quorum.~~
- 7

8 **Section 3. REPEAL OF LAWS IN CONFLICT:**

9 All local laws and ordinances in conflict with any provisions of this Ordinance are

10 hereby repealed to the extent of such conflict.

11

12 **Section 4. SEVERABILITY:**

13 If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any

14 reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void,

15 such holding shall not affect the remainder of this Ordinance.

16

17 **Section 5. INCLUSION IN THE CODE OF LAWS AND ORDINANCES:**

18 The provisions of this Ordinance shall become and be made a part of the Palm Beach

19 County Code. The sections of this Ordinance may be renumbered or relettered to accomplish

20 such, and the word ordinance may be changed to section, article, or other appropriate word.

21

22 **Section 6. CAPTIONS:**

23 The captions, section headings, and section designations used in this Ordinance are for

24 convenience only and shall have no effect on the interpretation of the provisions of this

25 Ordinance.

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27 **Section 7. EFFECTIVE DATE:**

28 The provisions of this Ordinance shall become effective upon filing with the

29 Department of State.

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APPROVED and ADOPTED by the Board of County Commissioners of Palm Beach
County, Florida, on this the ____ day of _____, 20____.

SHARON R. BOCK, CLERK &
COMPTROLLER

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

By: _____
Deputy Clerk

By: _____
Steven L. Abrams, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

By: _____
County Attorney

EFFECTIVE DATE: Filed with the Department of State on the ____ day of
_____, 20____.