

Agenda Item #:

4A

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

Meeting Date: November 19, 2013 [ ] Consent [ ] Regular  
Department: Internal Auditor's Office [X] Public Hearing

I. EXECUTIVE BRIEF

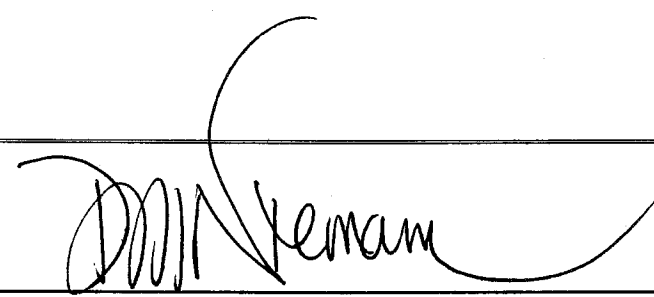
**Motion and Title:** Staff recommends motion to adopt: an Ordinance of the Board of County Commissioners of Palm Beach County, Florida, amending Palm Beach County Code, Sections 2-260.14 and 2-260.15, codifying Palm Beach County Ordinance No. 2010-006, as amended, pertaining to the County Internal Audit 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.

**Summary:** Ordinance No. 2010-006, as amended, created the County Internal Audit Committee. The Board adopted Resolution No. 2013-0193, imposing specific requirements on County advisory boards, such as the County Internal Audit Committee. This Ordinance amends County Code Sections 2-260.14 and 2-260.15 to provide that the uniform policies and procedures in Resolution No. 2013-0193 will apply to the County Internal Audit Committee. Per Board direction, an alternate member has been added to the County Internal Audit Committee. (Countywide) (PFK)

**Background and Policy Issues:** The revising Ordinance implements the requirements of Resolution No. 2013-0193 and its uniform policies and procedures for the County Internal Audit Committee, and adds an alternate member to the Committee.

**Attachment:**

- 1. Ordinance

Recommended by:  Date: 10-9-13

Approved by: N/A Date: \_\_\_\_\_

**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)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	<u>0</u> * see below	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b># ADDITIONAL FTE POSITIONS (Cumulative)</b>	_____	_____	_____	_____	_____

Is Item Included in Current Budget?      Yes \_\_\_\_\_ No \_\_\_\_\_

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:**

*Susan Neary* 10/10/13  
 OFMB *h/w* *Am*  
*10/10* *10/10*

*Dr. J. Jacobson* 10/23/13  
 Contract Development and Control

**B. Legal Sufficiency:**

*Paul F. J.* 10/9/13  
 Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
 Department Director

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



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

42 **Section 2. AMENDMENT TO PALM BEACH COUNTY CODE SECTION 260.15 –**  
43 **INTERNAL AUDIT COMMITTEE COMPOSITION:**

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

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

(f)(e) Minutes will be prepared by the clerk and comptroller's board services/minutes department.

(g) Three (3) out of five (5) members must be present to have a quorum.

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

All local laws and ordinances in conflict with any provisions of this Ordinance are hereby repealed to the extent of such conflict.

**Section 4. SEVERABILITY:**

If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Ordinance.

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

The provisions of this Ordinance shall become and be made a part of the Palm Beach County Code. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the word ordinance may be changed to section, article, or other appropriate word.

**Section 6. CAPTIONS:**

The captions, section headings, and section designations used in this Ordinance are for convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.

**Section 7. EFFECTIVE DATE:**

The provisions of this Ordinance shall become effective upon filing with the Department of State.

**REMAINDER OF THIS PAGE LEFT BLANK INTENTIONALLY**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21

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: \_\_\_\_\_  
Chair

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY**

By: Paul F. J.  
County Attorney

**EFFECTIVE DATE:** Filed with the Department of State on the \_\_\_\_ day of  
\_\_\_\_\_, 20\_\_\_\_.