

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

Meeting Date: October 6, 2015

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:

- A. **Reappoint:** Nam H. Nguyen to Seat 4 on the Internal Audit Committee.
- B. **Appoint:** Roger A. Strout to Seat 3 on the Internal Audit Committee to replace Mark Burger who resigned from the Committee.

Summary: Mr. Nguyen was originally appointed to the Internal Audit Committee in August 2010. His current term expired September 30, 2015. His new term will expire September 30, 2018. Mr. Strout is currently serving as the Alternate member for the Committee. He was appointed in October 2014. Current Board policy is to promote the Alternate member to fill any vacancy left by a member whose term expires or who resigns. Since Mr. Burger's term expired September 30, 2015, Mr. Strout would serve a three year term in Seat 3 ending September 30, 2018. The Internal Audit Committee unanimously recommended these actions at its September 16, 2015. 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.

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Attachments:

Audit committee background and current membership list, attendance records

Recommended by:	<u>Joseph F. Bergeron</u> County Internal Auditor	<u>9-24-15</u> Date	
Recommended by:	<u>Paul F. [Signature]</u> Assistant County Attorney	<u>9/24/15</u> Date	

PALM BEACH COUNTY INTERNAL AUDIT COMMITTEE

BOARD APPOINTMENT APPLICATION BACKGROUND INFORMATION

The Committee was established by Ordinance 2010-006 adopted March 23, 2010 and revised by Ordinance 2012-011 adopted June 19, 2012 and Ordinance 2013-030 adopted November 19, 2013.

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 and one alternate member appointed by the BCC and shall not include any county commissioners as members. The alternate member may only vote when another member is absent.
- B. All 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. Members terms will begin on October 1 and end on September 30.
- E. Each member shall serve no more than three 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.
- H. The committee is subject to the uniform policies and procedures established by the BCC as set forth in Resolution R-2013-0193 and amendments thereto (if any).

Current composition of the Committee is:

Seat 1:	Sandra Turnquest, African-American, female
Seat 2:	David Rosenstein, Vice-Chair Caucasian, male
Seat 3:	Vacant
Seat 4:	Nam Nguyen, CPA, Chair, Asian-American, male
Seat 5:	Marc Cohn, Caucasian, male - term expires 9/30/17.
Alternate:	Roger Strout, Caucasian, male - term expires 9/30/16.

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	Seat	Sep-15	Jun-15	May-15	Mar-15	Dec-14	Sep-14	Jun-14	Mar-14	Nov-13	Sep-13	Jun-13	Mar-13	Dec-12	Sep-12	Jul-12
Sandra Turnquest	1	P	P	P	P	P	A	P	P	P	P	appointed September 2013				
David Rosenst	2	P	P	P	P	A	A	P	A	P	P	P	P	P	A-Ex	P
Vacant	3															
Nam Nguyen	4	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A-Ex
L. Marc Cohn	5	P	P	P	P	P	Appointed to Seat 5 10/21/14									
Roger Strout	Alt	P	P	P	P	P	Appointed as Alternate member 10/21/14 to serve remainder of term of previous Alternat									

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

Resolution R2013-193 (3/1/13) established uniform terms for all committees at three years with a limit of 3 consecutive 3 year terms

The resolution also eliminated excused absences and established attendance requirements as follows:

Must attend more than one-half of the scheduled meetings in a calendar year and not miss three consecutive meetings.

Seat History

Members are limited to three full three year terms. All terms end September 30 of the indicated year.

Seat #	Appointee	Appoin ted	Term	Re- appoint ed	Term	Re- appoint ed	Term
1	Sandra Turnquest	Sep-13	2013-2016				
2	David Rosenstein	Aug-10	2010-2013	Sep-13	2013-2016		Term as Vice Chair ends September 2016
3	Mark Burger	Aug-10	2010-2012	Aug-12	2012-2015		resigned seat effective May 15, 2015 following meeting
4	Nam Nguyen	Aug-10	2010-2012	Aug-12	2012-2015		Term as Chair ends September 2016
5	Marc Cohn	Oct-14	2014-2017				
Alternate	Roger Strout	Oct-14	2014-2016				