

PALM BEACH COUNTY  
BOARD of COUNTY COMMISSIONERS  
BOARD APPOINTMENT SUMMARY

Meeting Date: November 1, 2016

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

**I. EXECUTIVE BRIEF**

**Motion and Title:** Staff recommends motion to appoint the following individuals to the Internal Audit Committee:

- A. Mary Edge McGee to Seat 1 to replace Sandra Turnquest who stepped down from the Committee at the end of her current term.
- B. Mark S. Feldmesser to Seat 2 to replace David Rosenstein who stepped down from the Committee at the end of his current term.

**Summary:** Ms. McGee and Mr. Feldmesser will each serve three year terms ending September 30, 2019. The Internal Audit Committee unanimously recommended these appointments at its September 21, 2016 meeting. The audit committee has 6 seats (including one alternate), 3 seats are currently filled. Diversity count of Caucasian: 2 (66%), Asian American: 1 (33%). The gender ratio (male: female) is 3:0. One nominee is an African American female, the other nominee is a Caucasian male. The Alternate member position is currently vacant. 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 5-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.

Ms. McGee and Mr. Feldmesser will each serve terms of approximately three years ending September 30, 2019. The Internal Audit Committee unanimously recommended these appointments at its September 21, 2016 meeting. After these appointments, the Committee will have a vacancy in the Alternate Member position. The committee is recruiting a candidate to fill that role.

**Attachments:**

Audit committee background and current membership list, attendance records

Recommended by:	<u>Joseph Bergeron</u> County Internal Auditor	<u>4 October 2016</u> Date
Recommended by:	<u>Paul F. [Signature]</u> Assistant County Attorney	<u>10/11/16</u> Date

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

*The information provided on this form will be used in considering your nomination. Please COMPLETE SECTION II IN FULL. Answer "none" or "not applicable" where appropriate. Please attach a biography or résumé to this form.*

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

Board Name: INTERNAL AUDIT COMMITTEE Advisory  Not Advisory

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

Term of Appointment: 3 Years. From: 10-1-16 To: 9-30-16

Seat Requirement: COUNTY CITIZEN EXPERIENCED IN BUSINESS OR GOVT 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: McGee Mary Edge  
Last First Middle

Occupation/Affiliation: Retired/PBC EDO Analyst

Owner  Employee  Officer

Business Name: Not Applicable

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

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

Residence Address: 2511 Maniki Dr.

City & State: Riviera Beach, FL Zip Code: 33407

Home Phone: (561) 842-5474 Business Phone: (X) Not Applicable Ext. \_\_\_\_\_

Cell Phone: (561) 389-6751 (Preferred) Fax: (X) Not Applicable

Email Address: mcgeeme@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:**

**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>Example: (R#XX-XX/PO XX)</u>	<u>Parks &amp; Recreation</u>	<u>General Maintenance</u>	<u>10/01/00-09/30/2100</u>
_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)  
OR

NONE

NOT APPLICABLE/  
(Governmental Entity)

**ETHICS TRAINING:** All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the State Guide to the Sunshine Amendment, Article XIII, and the training requirement can be found on the web at: <http://www.palmbeachcountyethics.com/training.htm>. Ethics training is on-going, and pursuant to PPM CW-P-80 is required before appointment, and upon reappointment.

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 on 9/12 2016  
 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: Mary Edge McGee Printed Name: Mary Edge McGee Date: 9/12/16

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:  
Joseph Bergeron, County Internal Auditor  
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: \_\_\_\_\_

Date: \_\_\_\_\_

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

Revised 01/14/2014

# Mary Edge McGee

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2511 Maniki Drive, Riviera Beach, FL 33407  
(561) 389-6751 ▪ (561) 842-5474

**QUALIFICATIONS:** Forty-seven years of progressive responsibility and experience including, planning, budget forecasting, Economic Development Programs, drafting/reviewing/monitoring contracts, auditing departmental contracts, negotiations, extensive analytical and computer systems expertise and presentations.

**EXPERIENCE:** **PALM BEACH COUNTY** January 3, 1989 - May 31, 2010  
301 North Olive Ave., West Palm Beach, FL 33401

**Economic Development Analyst** May 2000 - May 2010  
**Interim Economic Development Coordinator** November 2000 - Various

- Managed the daily operations of the Office of Economic Development.
- Supervised and reviewed the work of five staff employees.
- Formulated, reviewed, analyzed and monitored all PBC contractual agreements.
- Coordinated with local municipalities, community development agencies, Business Development Board and other agencies to indentify, enhance and increase economic development in Palm Beach County.
- Developed criteria for effective evaluation of contracts.
- Assisted clients in developing a monitoring systems per County requirements.
- Prepared, reviewed and forecasted annual budgets/financial reports for contracts.
- Prepared reports for BCC, County Administration, etc. on progress of economic development projects.
- Conferred with local agencies to reduce overlap/duplication of efforts and shared resources to enhance economic development efforts.

**Contract Analyst** October 1994 - May 2000

- Reviewed contracts, Change Orders and Consultant Service Authorizations for policy compliances prior to submission for BCC approval.
- Audited departments/divisions contracts to determine conformity with County Policies and Objectives. Prepared audit reports of findings and made recommendations.
- Developed criteria for evaluation of departmental plans, methods and procedures, assisted in the development of departmental contracts and analysis for monitoring systems.
- Reviewed RFP's, assisted departments in the negotiations of procurement and non procurement agreements.
- Interpreted and prepared administrative policies and contract procedure manuals for all departments and divisions.
- Reviewed and analyzed contractual terms and conditions of contracts.
- Attended meetings in the absence of the director: Goal Setting, Contract Review, Engineering Selection and Protest Bids. Conducted workshops on contracts and insurance requirements through Personnel Services.
- Managed the division in the absence of the director.

**Contract Compliance Specialist** May 1989 - October 1994

- Interviewed/help hire and trained the Administrative Assistant employee.
- Created/maintained/monitored the contract registry library for all County procurement and non-procurement agreements.
- Reviewed Minority/Women/Business/Enterprise (MWBE) reports from departments for County policy compliancy and updated Contract Register.
- Reviewed contracts for governmental compliancy.

**AFFILIATIONS:**

Member:

Outreach Ministry, TAB 2010 - Present  
Finance Team, Tabernacle Missionary Baptist Church 1999 - Present  
Trustee Board Member, Tabernacle Missionary Baptist Church 1999 - 2014  
NFBPA (National Forum of Black Public Administrators 2000 - 2014  
Eta Phi Beta Sorority, Inc., Delta Chapter 1994 - Present  
CUED (Council for Urban Economic Development) 2000 - 2010  
NCMA (National Contract management Association) 1989 - 2010  
PBC Water Utilities Administrative Hearings Board 1999 - 2010  
PBC Business Woman of The Year (American Business Women Association) 1989  
President, American Business Women Association 1988 - 1989  
Board member, Pratt & Whitney Employees Club 1985 - 1987  
Outstanding Parent Volunteer PBC School Board 1985  
Vice-President, Riviera Beach Youth Athletic Association 1985 - 1987

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BOARD OF COUNTY COMMISSIONERS  
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**Section I (Department):** (Please Print)

Board Name: Internal Audit Committee Advisory  Not Advisory

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

Term of Appointment: 3 Years. From: 10-1-16 To: 9-30-19

Seat Requirement: COUNTY CITIZEN EXPERIENCED IN BUSINESS OR GOVT Seat #: 2

\*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: Feldmesser Mark Saul  
Last First Middle

Occupation/Affiliation: CPA  
Owner  Employee  Officer

Business Name: Friedman Feldmesser & Karpeles CPA LLC

Business Address: 641 University Blvd, Suite 210

City & State: Jupiter FL Zip Code: 33458

Residence Address: 3 Alnwick Road

City & State: Palm Beach Gardens FL Zip Code: 33458

Home Phone: (561) 626-0246 Business Phone: (561) 622-9990 Ext. 11

Cell Phone: (561) 801-0414 Fax: (561) 622-2523

Email Address: markfcpa@gmail.com (personal) mark@ffkcpa.com (business)

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.

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_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)  
OR

NONE X

NOT APPLICABLE/  
(Governmental Entity)

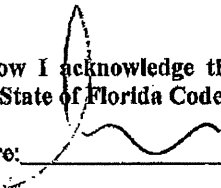
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By signing below I acknowledge that I have read, understand, and agree to abide by Article XIII, the Palm Beach County Code of Ethics, and I have received the required Ethics training (in the manner checked below):

By watching the training program on the Web, DVD or VHS on April 6 2013  
 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:  Printed Name: Mark S. Feigmes Date: 9/8/2013

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.

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

Commissioner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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Revised 01/14/2014

MARK S. FELDMESSER CPA  
FRIEDMAN, FELDMESSER & KARPELES CPA LLC  
641 UNIVERSITY BLVD. SUITE 210  
JUPITER FL 33458  
561-622-9990

Summary of experience:

- 2013 – present Friedman Feldmesser & Karpeles CPA LLC as contractor and non-equity partner
- 1994 – 2013 Friedman, Feldmesser & Karpeles CPA LLC – shareholder – an independent CPA firm. The firm performs audits, reviews and compilations as well as tax planning and compliance. Firm has a varied range of clients.
- 1986 – 1994 Chief Financial Officers Corp., president
- 1983 – 1986 Southern Time Corporation - executive vice president and chief financial officer.
- 1974 – 1983 The Titan Industrial Corporation NY, NY - VP & Controller of all domestic and international subsidiaries
- 1972 – 1974 Health Learning Systems Inc NJ – Controller and CFO,
- 1968 – 1972 Integrated Container Service NY, NY Controller of parent and one subsidiary..
- 1963 – 1968 Price Waterhouse NY NY – senior accountant
- Education Graduated Rutgers University BS Accounting  
Graduated Baruch College MBA Finance  
Certified Public Accountant Florida 1993 (NJ 1966-1993)
- Memberships American Institute of Certified Public Accountants
- Volunteer Chairman of Palm Beach Gardens Budget Oversight Committee  
Tax preparer for United Way/IRS VITA program  
Past Junior Achievement instructor  
Member Board of Directors & Treasurer – Temple Israel West Palm Beach  
Past counselor Small Business Development Center





**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
INTERNAL AUDIT COMMITTEE**

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**I. AUTHORITY :**

Ordinance No. 2010-006, adopted March 23, 2010; amended by Ordinance No. 2012-011, adopted June 19, 2012; amended by Ordinance No. 2013-030, adopted November 19, 2013.

**II. APPOINTING BODY :**

Board of County Commissioners

**III. COMPOSITION, QUALIFICATIONS, TERMS & REMOVAL :**

The Internal Audit Committee shall be composed of five members and one alternate member appointed by the BCC. All members shall be citizens of PBC, independent of elected and appointed county officials and employees, and not employed by the BCC or an entity subject to audit by the County Internal Auditor. Membership will be to the greatest extent possible representative of the community at-large and reflect the racial, gender and ethnic makeup of the community. Terms shall be three years and staggered so that the Committee annually includes a new member. Terms shall begin on October 1 and end on September 30. Each member shall serve no more than three consecutive three year terms. Any vacancy occurring during a term shall be filled for the unexpired portion of the term and shall not count towards the member's term limit. Members shall have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.

**EXTENDED COMPOSITION :**

**IV. MEETINGS :**

Third Wednesday of March, June, September, and December at 3:00 p.m. at 2300 N. Jog Road, WPB.

**V. FUNCTIONS :**

Review with the County Internal Auditor, the Internal Audit Committee charter, audit plans, activities, staffing, budget, and organization structure of the internal audit funding. Review and make recommendations to the BCC for amendments to the county charter establishing the Office of the County Internal Auditor. Review and approve the County Internal Auditor's annual audit plan. Review and approve internal audit reports. Monitor follow-up on reported findings to ensure corrective actions are taken. Evaluate at least annually the performance of the County Internal Auditor, and the effectiveness of the internal audit function, etc.

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\* indicates a member having an action pending

VI. LIAISON INFORMATION :

LIAISON DEPARTMENT

Internal Auditor's Office

CONTACT PERSON

Joe Bergeron

ADDRESS

2300 N Jog Rd Ste 400  
West Palm Beach FL 33411  
Phone # 561-681-4471

\* indicates a member having an action pending



INTERNAL AUDIT COMMITTEE

SEAT ID	CURRENT MEMBER	ROLE TYPE	RACE CODE	GENDER	BUSINESS / HOME PHONE	SEAT REQUIREMENT	APPOINT DATE	REAPPOINT DATE	EXPIRE DATE
<b>Appointed By : At-Large/Palm Beach County Board of County Commissioners</b>									
1	* Sandra C. Turnquest  1429 6th St West Palm Beach FL 33401	Member	AA	F	561-835-8055	Citizen w/Business/Finance Experience	09/10/2013		09/30/2016
	<b>NOMINATED BY : N/A</b>								
2	* H. David Rosenstein  7461 Blue Heron Way West Palm Beach FL 33412	Member	CA	M	561-622-1110	Citizen w/Business/Finance Experience	08/17/2010	09/10/2013	09/30/2016
	<b>NOMINATED BY : N/A</b>								
3	Roger A. Strout City of West Palm Beach  401 Clematis St West Palm Beach FL 33401	Member	CA	M	--	Citizen w/Business/Finance Experience	10/06/2015		09/30/2018
	<b>NOMINATED BY : N/A</b>								
4	Nam Hoang Nguyen Nam H. Nguyen, CPA, P.A.  1600 S Dixie Hwy Ste 504 Boca Raton FL 33432	Member	AS	M	--	Citizen w/Business/Finance Experience	08/17/2010	10/06/2015	09/30/2018
	<b>NOMINATED BY : N/A</b>								

\* indicates a member having an action pending

**Appointed By : At-Large/Palm Beach County Board of County Commissioners**

5	L. Marc Cohn	Member	CA	M	561-630-7892	Citizen w/Business/Finance Experience	10/21/2014	09/30/2017
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135 Sedona Way  
Palm Beach Gardens FL 33418

**NOMINATED BY :** N/A

Vacant	Alternate Board Member	Citizen w/Business/Finance Experience
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**NOMINATED BY :**

**1 Board alternate(s) are vacant.**

\* indicates a member having an action pending

# Palm Beach County, FL

Browse

Q Results

← Palm Beach County, Florida - Code of Ordinances

← Chapter 2 - ADMINISTRATION

← ARTICLE V. - BOARDS, COMMISSIONS, ETC.

## DIVISION 9. - INTERNAL AUDIT COMMITTEE

Sec. 2-260.11. - Title.

Sec. 2-260.12. - Establishment and purpose.

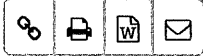
Sec. 2-260.13. - Authority.

Sec. 2-260.14. - Composition.

Sec. 2-260.15. - Meetings.

Sec. 2-260.16. - Responsibilities.

### **DIVISION 9. - INTERNAL AUDIT COMMITTEE**

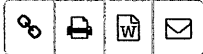


FOOTNOTE(S):

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**Cross reference**— Internal auditor, § 2-461 et seq.

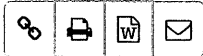
#### **Sec. 2-260.11. - Title.**



This division shall be titled the "Palm Beach County Internal Audit Committee Charter Ordinance."

*(Ord. No. 2010-006, § 1, 3-23-10; Ord. No. 2012-011, § 1, 6-19-12)*

#### **Sec. 2-260.12. - Establishment and purpose.**



An Internal Audit Committee is established for the purpose of assisting the Board of County Commissioners (BCC) in fulfilling its oversight and governance responsibilities of county operations and providing advice and recommendations to the County Internal Auditor.

*(Ord. No. 2010-006, § 2, 3-23-10; Ord. No. 2012-011, § 2, 6-19-12)*

**Sec. 2-260.13. - Authority.**

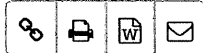


The Internal Audit Committee shall serve on behalf of the BCC as its oversight of the county internal audit function. The Internal Audit Committee is authorized to:

- (1) Review and approve the annual risk-based audit plan prepared by the County Internal Auditor.
- (2) Act as an advisor to the County Internal Auditor in conducting performance audits of county departments, divisions, offices, agencies or boards which fall under the authority of the BCC and entities contracting with the BCC.
- (3) Give guidance to the County Internal Auditor in planning and conducting effectiveness, efficiency and economy reviews.
- (4) Act as an advisor to the BCC on the County Internal Auditor's function and activities.
- (5) Provide advice and recommendations regarding the assessment of significant risks and exposures as well as compliance with policies, procedures, laws and regulations.
- (6) Seek and obtain any information it requires from BCC or county employees, all of whom are directed to cooperate with the committee's request.

*(Ord. No. 2010-006, § 3; 3-23-10; Ord. No. 2012-011, § 3, 6-19-12)*

**Sec. 2-260.14. - Composition.**



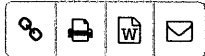
- (a) The Internal Audit Committee shall be composed of five (5) members, and one (1) alternate member, appointed by the BCC and shall not include any County Commissioners as members. The alternate member may only participate and vote when another member is absent from a committee meeting.
- (b) All 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 (3) years and staggered so that the Internal Audit Committee annually includes a new member and members with one (1) and two (2) years of service. The members' terms shall begin on October 1 and end on September 30.

- (e) Each member shall serve no more than three (3) consecutive three-year terms. Any vacancy occurring during a term shall be filled for the unexpired portion of the term and shall not count toward the member's term limits. Members must reside in the County at the time of appointment and while serving on the committee.
- (f) At least ninety (90) days prior to the end of a member's term of service on the Internal Audit Committee, the Internal Audit Committee shall either (a) recommend that the BCC reappoint that member (if that member is eligible for reappointment) or (b) recommend that the BCC appoint a new member.
- (g) Committee members shall have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.
- (h) 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.
- (i) The committee shall be subject to the uniform policies and procedures established by the BCC as currently set forth in Resolution R-2013-0193, as may be further amended by action of the Board of County Commissioners.
- (j) A quorum must be present for all committee meetings. A majority of the members appointed shall constitute a quorum. The alternate member may be counted for purposes of a quorum only if another member is absent. All committee meetings shall be governed by Robert's Rules of Order.
- (k) Committee members shall be governed by the applicable provisions of the state Ethics Code and the applicable provisions of the Palm Beach County Code of Ethics.

*(Ord. No. 2010-006, § 4, 3-23-10; Ord. No. 2012-011, § 4, 6-19-12; Ord. No. 2013-030, § 1, 11-19-13)*

#### **Sec. 2-260.15. - Meetings.**

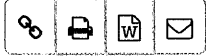


- (a) The Internal Audit Committee will meet at least quarterly, with authority to convene additional meetings, as circumstances require.
- (b) All Internal Audit Committee members must attend at least one-half (½) of the scheduled meetings in any membership year (a membership year runs from October 1 of one (1) year to September 30 of the following year) to remain a member. This meeting attendance policy applies to the alternate member as well as to the regular members.
- (c) The Internal Audit Committee may invite members of management, internal auditors, external auditors or others to attend meetings and provide pertinent information, as necessary.
- (d) Meeting agendas will be prepared by the County Internal Auditor and provided in advance to members, along with appropriate briefing materials. Meeting agendas will be approved by the Internal Audit Committee at the start of each meeting.

- (e) Minutes will be prepared by the Clerk and Comptroller's Board Services/Minutes Department.

(Ord. No. 2010-006, § 5, 3-23-10; Ord. No. 2012-011, § 5, 6-19-12; Ord. No. 2013-030, § 2, 11-19-13)

**Sec. 2-260.16. - Responsibilities.**



The Internal Audit Committee will carry out the following responsibilities:

- (1) *Review and direction of internal audit function.*
  - a. Review with the County Internal Auditor the Internal Audit Committee charter, audit plans, activities, staffing, budget, and organization structure of the internal audit function. The Internal Audit Committee's key responsibilities will be documented on a checklist at the beginning of each fiscal year, identifying the frequency and the specific meeting date that each responsibility will be completed.
  - b. Review and make recommendations to the BCC for amendments to the county charter establishing the Office of the County Internal Auditor.
  - c. Review and approve the County Internal Auditor's annual audit plan, ensure that the County Internal auditor submits the approved plan to the BCC as an agenda item for information purposes only, and review and approve any proposed amendments to the annual plan.
  - d. Review internal audit reports to identify potential systemic high risk areas.
  - e. Ensure that the County Internal Auditor sends internal audit reports to the BCC as agenda items and has internal audit reports posted on the county's website to promote transparency in accordance with the Palm Beach County Internal Auditor Ordinance.
  - f. Report problems or problem areas to the BCC at such times as deemed appropriate.
  - g. Ensure that follow-up on reported findings is done in a timely manner to ensure corrective actions are taken.
  - h. Evaluate at least annually the performance of the County Internal Auditor and the effectiveness of the internal audit function and recommend compensation adjustments and contract renewal for the County Internal Auditor to the BCC.
  - i. Evaluate the findings and recommendations of periodic peer reviews conducted by independent parties to evaluate the internal audit function's adherence to professional audit standards.
  - j. Act as a selection committee for the County Internal Auditor whenever the position becomes vacant. Interview candidates with the assistance of the human resources department, and make a recommendation to the BCC for the new County Internal Auditor.
- (2) *Review of the systems of internal controls.*
  - a.



Act as an advisor to the County Internal Auditor in identifying and assessing the county's significant risks or exposures. Such risks and exposures may arise from areas including, but not limited to, county operations, finance, reporting, asserted and unasserted litigation and claims, and noncompliance with laws, regulations, contractual obligations and grants.

- b. Review with the County Internal Auditor the process for providing reasonable assurance that management has adequate controls to minimize these risks and exposures.
  - c. Review with the County Internal Auditor the existing information technology systems and related security and controls.
  - d. Obtain regular updates from the County Internal Auditor regarding compliance matters or issues.
  - e. Obtain and review such additional information as deemed necessary to evaluate the adequacy and effectiveness of controls encompassing the county's governance, operations, and information systems including:
    - 1. Reliability and integrity of operational and related financial information;
    - 2. Effectiveness, efficiency and economy of operations;
    - 3. Safeguarding of assets; and
    - 4. Compliance with laws, regulations, contracts and grants.
  - f. Ensure that any occurrences of possible fraud detected by the County Internal Auditor have been handled pursuant to county policy including forwarding to the Office of the Inspector General, Palm Beach County.
- (3) *Other responsibilities.*
- a. Discuss with and provide guidance to the County Internal Auditor regarding the county's policies and procedures with respect to risk assessment and risk management.
  - b. Perform other activities related to the committee's purpose as defined in section 2-260.12
  - c. Review and assess the adequacy of the Internal Audit Committee Ordinance annually, request BCC approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.
  - d. Perform an annual self-assessment of the committee's and individual members' performance and ensure all responsibilities outlined in this charter have been carried out.
  - e. Provide an annual report to the BCC.

(Ord. No. 2010-006, § 6, 3-23-10; Ord. No. 2012-011, § 6, 6-19-12)