

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
BOARD APPOINTMENT SUMMARY

Meeting Date: November 7, 2017

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:

Reappoint: L. Marc Cohn to Seat 5 on the Internal Audit Committee.

Summary: Mr. Cohn was originally appointed to the Internal Audit Committee as the alternate member in December 2013. He was appointed as the Seat 5 member in October 2014. His current term expired September 30, 2017. His new term will expire September 30, 2020. The Internal Audit Committee currently has three of its six seats filled with a diversity count of 3 Caucasians (100%) and a gender ratio (female:male) of 0:3. Mr. Cohn is a Caucasian male. The Committee is currently recruiting two new members with the intention of improving the existing diversity and gender composition of the Committee. Countywide (SB)

Background and Justification: The Audit Committee was established in August 1987 by resolution R-87-1226. 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. An alternate member was added in November 2013 by Ordinance 2013-030.

As set forth in Chapter 2, Article V, Division 9 of the Palm Beach County Code, the purpose of the Audit Committee is to assist the Board in fulfilling its oversight and governance responsibilities of County operations and providing advice and recommendations to the County Internal Auditor

Attachments:

Application of L. Marc Cohn, audit committee background and current membership list, attendance record

Recommended by:	<u>J. Bergeron</u> County Internal Auditor	<u>10-16-17</u> Date
Recommended by:	<u>[Signature]</u> Assistant County Attorney	<u>10-17-17</u> Date

**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: October 1, 2017 To: September 30, 2020

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 5

*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: None**

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Cohn L. 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: 33481

Home Phone: (561) 630-7892 Business Ph 240-687-2391

Cell Phone: (240) 687-2391 Fax: _____

Email Address: Lmcohn301@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- African- 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>
Example: (R#XX-XX/PO XX)	Parks & Recreation	General Maintenance	10/01/00-09/30/2100
_____	_____	_____	_____
_____	_____	_____	_____

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

NON



NOT APPLICABLE/
(Governmental Entity)



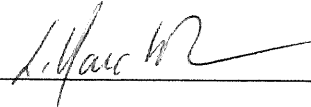
ETHICS TRAINING: All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the State Guide to the Sunshine Amendment, **Article XIII**, and the training requirement can be found on the web at: <http://www.palmbeachcountyethics.com/training.htm>. Ethics training is on-going, and pursuant to PPM CW-P-79 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 10/14 2017
- 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: L. Marie Cotton Date: 10/14/2017

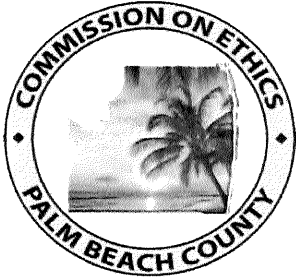
Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website www.palmbeachcountyethics.com or contact us via email at ethics@palmbeachcountyethics.com or (561) 355-1915.

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: _____ Date: _____



Honesty - Integrity - Character

**PALM BEACH COUNTY
CODE OF ETHICS
TRAINING ACKNOWLEDGEMENT**

Legal Name: L Marc Cohn (Please print clearly)

Employee Identification Number: _____

Agency/Municipality: Palm Beach County Dept/Board: Internal Audit Advisory E

By signing this acknowledgement, I am attesting that I have done the following:

Read the [Palm Beach County Code of Ethics Ordinance \(Ctrl+Click to follow link\)](#)

AND

Have completed additional training by viewing one of the following:

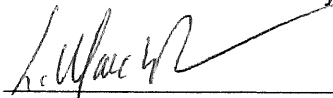
The Code of Ethics Training Program on the [Intranet/Internet](#). (Ctrl+Click to follow link)

The Code of Ethics Training Program on [YouTube](#). (Ctrl+Click to follow link)

The Code of Ethics Training Program on DVD.

A live presentation given on _____, 20____.

I understand that I am responsible for understanding and abiding by the Palm Beach County Code of Ethics as I conduct my assigned duties during my term of employment. I also understand that the information in this policy is subject to change. Policy changes will be communicated to me by my supervisor or through official notices.



(Legal Signature)

October 14, 2017

(Date)

Officials and Employees: Submit signed forms according to your agency's policy
Advisory Board Members: Submit signed forms to Appropriate Advisory Board Representative

**PLEASE SUBMIT THIS FORM TO APROPRIATE PARTY AS HIGHLIGHTED ABOVE
PLEASE DO NOT SUBMIT THIS FORM TO THE COMMISSION ON ETHICS**

300 North Dixie Highway, Suite 450, West Palm Beach, FL 33401
PHONE: 561.355-1915 FAX: 561.355-1904
Hotline: 877.766.5920 E-mail: ethics@palmbeachcountyethics.com
Website: www.palmbeachcountvethics.com

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

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: Vacant
- Seat 2: Mark Feldmesser, CPA, Caucasian, male, term expires 9/30/19.
- Seat 3: Roger Strout, Caucasian, Chair, male, term expires 9/30/18.
- Seat 4: Nam Nguyen, CPA, Vice-Chair, Asian-American, male, term expires 9/30/18
- Seat 5: Marc Cohn, Caucasian, male, term expired 9/30/17,
proposed for reappointment.
- Alternate: Vacant

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

Seat	Member	Oct-17	Aug-17	Jun-17	Mar-17	Dec-16	Sep-16	Special	Jun-16	Mar-16	Dec-15	Oct-15	Sep-15	Jun-15	May-15	Mar-15
1	Vacant															
2	Mark Feldmesser	P	P	P	A	P										
3	Roger Strout	P	P	P	P	P	P	P	P	P	P	P				
4	Nam Nguyen	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
5	L. Marc Cohn	P*	P	P	P	P	A	P	P	P	P	P	P	P	P	P
Alternate	Vacant															

P = present A - absent P * = term expired but attended meeting

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

Must 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	Appointed	Term	Re-appointed	Term	Re-appointed	Term
1	Vacant						
2	Mark Feldmesser	Nov-16	2016-2019				
3	Roger Strout	Oct-15	2015-2018				Term as Chair ends 9/30/18
4	Nam Nguyen	Aug-10	2010-2012	Aug-12	2012-2015	Oct-15	2015-2018 Term as Vice Chair ends 9/30/18
5	Marc Cohn	Oct-14	2014-2017				
Alternate	Vacant						