

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

Meeting Date: September 10, 2019

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

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

Seat #	Nominee	Seat Requirement	Term
1	Raquel Batista Sjomeling	Not seat specific	Expires 9/30/2022
2	Mark Feldmesser	Not seat specific	Expires 9/30/2022

All members of the Internal Audit Committee are required to be citizens of the County, independent of County operations and officials, with experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.

Summary: At its June 12, 2019 meeting, the Committee unanimously recommended the reappointment of Ms. Sjomeling to Seat 1 and the reappointment of Mr. Feldmesser to Seat 2. If reappointed, Ms. Sjomeling and Mr. Feldmesser will serve three-year terms ending September 30, 2022. The audit committee has five full member seats and one alternate member seat. Following these reappointments, the five full-member seats will be filled. The seat for the alternate member is currently vacant. Diversity count will be Caucasian: 3 (60%), Asian American: 1 (20%), and Hispanic: 1 (20%). The gender ratio (male: female) will be 4:1. Ms. Sjomeling is a Hispanic female; Mr. Feldmesser is a Caucasian male. Countywide (DB)

Background and Justification: The Board of County Commissioners established the Audit Committee in August 1987 by resolution R-87-1226. Ordinance 2010-006, adopted March 23, 2010 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. Ordinance 2013-030, adopted November 19, 2013, added an alternate member.

As set forth in Chapter 2, Article V, Division 9 of the Palm Beach County Code, the purpose of the Internal 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:

Audit committee background and current membership list, attendance records, and candidate application form.

Recommended by:	<u>Joseph F. Bergeron</u> County Internal Auditor	<u>8-21-19</u> Date
Legal Sufficiency:	<u>[Signature]</u> Assistant County Attorney	<u>8/23/19</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, Ordinance 2013-030 adopted November 19, 2013, and Ordinance 2017-020 adopted June 20, 2017.

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 participate and 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: | Raquel Batista Sjomeling, CPA, Hispanic, female, term expires 9/30/19. |
| Seat 2: | Mark Feldmesser, CPA, Caucasian, male, term expires 9/30/19. |
| Seat 3: | Adair Barton, Caucasian, male, term expires 9/30/21 |
| Seat 4: | Nam Nguyen, CPA, Vice-Chair, Asian-American, male, term expires 9/30/18 |
| Seat 5: | Marc Cohn, Caucasian, male, term expires 9/30/20. |
| Alternate: | Vacant, term expires 9/30/2020 |

Committee meeting schedule:

The Ordinance requires the Committee to meet at least quarterly.

The Committee currently meets on the third Wednesday of March, June, and September.

The December meeting is the second Wednesday of the month. 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	Jun-19	Mar-19	Dec-18	Sep-18	Jun-18	Mar-18	Dec-17	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
1	Raquel B. Sjomeling	P	P	P	P	P	P															
2	Mark Feldmesser	A	P	P	P	P	P	P	P	P	P	A	P									
3	Adair Barton	P	P																			
4	Nam Nguyen	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
5	L. Marc Cohn	P	P	P	P	A	P	P	P*	P	P	P	P	A	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 #	Appointee	Appointed	Term	Re-appointed	Term	Re-appointed	Term	Re-appointed	Term
1	Raquel B. Sjomeling	Jan-18	2016-2019						Term as Chair ends 9/30/20
2	Mark Feldmesser	Nov-16	2016-2019						
3	Adair Barton	Jan-19	2018-2021						
4	Nam Nguyen	Aug-10	2010-2012	Aug-12	2012-2015	Oct-15	2015-2018	Aug-18	2018-2021 Term as Vice Chair ends 9/30/20 This is Mr. Nguyen's final term.
5	Marc Cohn	Oct-14	2014-2017	Nov-17	2017-2020				
Alternate	Vacant	Aug-18	2017-2020						

**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) Raquel Sjomeling

Board Name: Internal Audit Committee Advisory Not Advisory

At Large Appointment or District Appointment /District #: _____

Term of Appointment: 3 Years. From: 10/1/2019 To: 9/30/2022

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing 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: None

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Sjomeling Raquel
Last First Middle

Occupation/Affiliation: _____
Owner Employee Officer

Business Name: _____

Business Address: _____

City & State _____ Zip Code: _____

Residence Address: 4310 S Ocean Blvd Unit A

City & State Highland Beach FL Zip Code: 33487

Home Phone: () _____ Business Phone: () _____ Ext. _____

Cell Phone: 994 982 7444 Fax: () _____

Email Address: raquelebatista@gmail.com

Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No _____

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 & 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-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 Aug 12 20 19
- 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: [Signature] Printed Name: Raquel Sjomelino Date: Aug 12, 2019

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: _____

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

Revised 02/01/2016

Raquel Batista Sjomeling, CPA, CIA, MBA

SUMMARY

Strategic and hands-on Controller/Audit executive with IPO experience in U.S. and global business.

- Certified Public Accountant, Certified Internal Auditor and MBA with 16 years of accounting, internal audit, compliance and treasury experience.
- C-Suite advisor & execution expert in ADT and Carrier IPOs (Jan. 2018 and 2020, respectively).
- Experienced with SOX implementation and expansion, cybersecurity audits, integration controls oversight, M&A, shared services integration, and finance transformation.
- Proven track record of driving process improvements, cost savings, boosting employee retention and morale.
- English/Spanish native fluency and multicultural competence.

EXPERIENCE

United Technologies Corporation, **Refrigeration BU Controller** Mar. 2018 to Present
Global Controller for a \$4.5B manufacturing and distribution business with 7 segments. Responsible for consolidated BU financial statements for 10-Q & 10-K reporting, internal controls and internal/external audit relationships. Advise on IPO readiness, focusing on governance, systems and controls. Direct accounting research, policy changes and process improvements.

ADT Corporation, **Director, Internal Audit** Sep. 2016 to Feb. 2018
Top audit executive reporting to Audit Committee and administratively to CFO at \$4.3B business in US & Canada. Responsible for assurance and consulting services, integration controls oversight, forensic investigations. Led team of 20 auditors (10 permanent, 10 contractors) to achieve SOX compliance for IPO. Implemented company's first-ever risk based scoping exercise to properly define test plans. Introduced Teammate audit management software and standard auditor training program. IT Audit focus areas include IT General Controls, Center for Internet Security (CIS) Top 20 critical security controls for compliance with data breach notification laws, and SDLC and integration controls related to acquisitions in US and Canada.

ADT Corp. (NYSE: ADT), Sr Manager, **Controls/Process Improvements** Aug. 2014 to Sep. 2016
High visibility leadership role owning management internal controls and championing process improvements and data quality with significant financial impact. Partnerships with all depts and internal/external auditors. Supported finance transformation and integration of M&A in Canada (\$550 million) and the U.S. (\$7 billion) into IT platforms serving 8 million customers. Managed SOX and delegation of authority training/updates. Advised on compliance matters and influenced audit coordination and efficiency.

Kemper Corporation (NYSE: KMPR), **Accounting Manager** Sep. 2010 to Aug. 2014
High visibility, fast-paced team leader and interacting with C-level and other senior executives/ managers in Compliance, FP&A, Finance, Actuarial, internal and external auditors, Legal, Treasury, and other departments. Responsible for statutory accounting and reporting for 21 property and casualty insurance legal entities across 3 business units and consolidated P&C group (\$1.6B revenue).

Leader or Key Player in all major Finance developments, including:

- Accounting policy creation, including controls
- Expense allocation design in Oracle
- General ledger conversions
- NAIC Model Audit Rule implementation
- Internally developed software project accounting
- Finance Services consolidation & standardization
- RFP for asset financing
- Business requirements for new systems

Raquel Batista Sjomeling, CPA, CIA, MBA

Kemper Corporation (NYSE: KMPR), **Controls Manager** Nov. 2012 to June 2013
Dual role along with leading financial reporting group of 8. Formalized audit coordination between process owners, internal and external auditors. Implemented automated controls confirmation process supported by SOX Control Analyst, including computerized approvals and tracking. Advised Corporate Controller on control adequacy and risk assessment. Inspired a culture of continuous improvement, and quality control and procedure documentation. Championed the monitoring of process improvements and corrective actions. Directed Effective Control Monitoring Program, including continuous monitoring oversight across 3 business units.

Kemper Corporation (NYSE: KMPR), **Senior Accountant** Sep. 2009 to Sep. 2010
Kemper Corporation (NYSE: KMPR), **Accountant II** Nov. 2008 to Sep. 2009

Coordinated and prepared statutory-basis financial statements for 21 insurance legal entities in 3 business units. Advised management of control adequacy and key risks to address when consolidating and standardizing accounting functions from 3 business units into one group. Documented process flows, information flows and organizational structures through narratives and flowcharts for first formal Accounting and Procedures Manual.

Kemper Corporation (NYSE: KMPR), **Internal Auditor** Aug. 2007 to Nov. 2008
Conducted SOX, operational and compliance audit engagements for 4 business units with distinct management, control environments, and IT and operations platforms with varying degrees of sophistication. Included 20+ insurance companies and agencies and 30% travel. 'No surprises' approach, communicating interim progress to process owners and management. Communicated opportunities for process improvement and recommended continuous monitoring reports in ACL over insurance claims (+\$1.5 billion per year). Performed due diligence reviews regarding business acquisitions, special investigations and operational reviews.

UPS, Inc. (NYSE: UPS), Miami, FL, **Treasury Analyst**, Americas Regional Center Feb. to Aug. 2007
Performed treasury and compliance functions in complex operational environment in 42 countries in Latin America and the Caribbean, 3 business units (UPS Store, Air Cargo and Supply Chain Solutions), up to 3 legal entities per country, and hundreds of bank accounts in the region. Led Mexico Request for Proposal initiative to reduce bank fees on operations by hundreds of thousands of dollars, by consolidating bank activity from 4 banks to one, and 26 bank accounts to four. Audited Company's banking signatory database for compliance.

DEGREES & CERTIFICATIONS

- Certified Public Accountant, Active License in Florida (CPA)
- Master's in Business Administration (MBA), University of North Florida
- Certified Internal Auditor (CIA), Active License
- Certified Information Systems Auditor (CISA), Passed Exam
- Bachelor's in Accounting, Florida International University

ASSOCIATIONS

Palm Beach County Audit Committee, Chairperson
Association of Latino Professionals for America (ALPFA), Member
Institute of Internal Auditors, Member

COMPUTER SKILLS

JD Edwards, Oracle, Hyperion Financial Management, Essbase, MAS 200, QuickBooks, Peachtree, Creative Solutions Accounting, Intuit Eclipse, Teammate Audit, ACL, Excel, PowerPoint, Visio, Word

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or to complete the term of _____ Due to: resignation other

Completion of term to expire on:

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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, 210

City & State JUPITER FL Zip Code: 33458

Residence Address: 3 ALNWICK ROAD

City & State PALM BEACH GARDENS FL Zip Code: 33418

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

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

Email Address: MARK@FFKCPA.COM

Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No

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 <input checked="" type="checkbox"/>		NOT APPLICABLE/ (Governmental Entity) <input type="checkbox"/>	

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By watching the training program on the Web, DVD or VHS on 07/27 2019
 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. FELDMESSER Date: 07/27/2019

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.

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 {Insert Address Here}

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Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: _____ Date: _____

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Revised 02/01/2016

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 |