

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
BOARD APPOINTMENT SUMMARY

Meeting Date: December 17, 2019

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to reappoint the following individual to the Internal Audit Committee to complete the term of the previous alternate member:

Seat	Nominee	Seat Requirement	Term	Nominated by:
Alternate	Michael Kohner, CPA	Not seat specific	Expires 9/30/2020	Vice Mayor Weinroth Commissioner Bernard Commissioner McKinlay Commissioner Weiss Commissioner Valeche Commissioner Berger

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: The alternate member seat on the Internal Audit Committee became vacant when the previous incumbent, Adair Barton, was promoted to full membership in Seat 3. Mr. Kohner, if appointed, would serve the remaining balance of the current term for the alternate member seat. The audit committee has five full member seats and one alternate member seat. Following this appointment, the five full-member seats and the alternate member seat will be filled. Diversity count will be Caucasian: four (66%), Asian American: one (16%), and Hispanic: one (16%). The gender ratio (male: female) will be 5:1. Mr. Kohner 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:

1. Boards/Committees Application of Michael Kohner
2. Resume of Michael Kohner
3. Audit committee background and current membership list
4. Memos to Commissioners regarding vacancy

Recommended by: Joseph T. Bergeron 20 Nov 2019
County Internal Auditor Date

Legal Sufficiency: [Signature] 11/22/2019
Assistant County Attorney 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: TBD To: 9/30/2020
Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: Alternate Member
☐ *Reappointment or ☐ New Appointment
or ☒ to complete the term of Adair Barton Due to: ☐ resignation ☒ other
Completion of term to expire on: September 30, 2020

***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: Kohner Michael L.
Last First Middle
Occupation/Affiliation: CPA
Owner ☒ Employee ☐ Officer ☐
Business Name: HBK CPAs and Consultants
Business Address: 525 Okeechobee Blvd., Suite 1140
City & State West Palm Beach, FL Zip Code: 33401

Residence Address: 12530 Sunnydale Drive
City & State Wellington, FL Zip Code: 33414
Home Phone: (561) 790-2308 Business Phone: (561) 469-5492 Ext. 3210
Cell Phone: (561) 762-0344 Fax: (561) 469-9494
Email Address: mkohner@hbkcpa.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-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	<input checked="" type="checkbox"/>	NOT APPLICABLE/ (Governmental Entity)	<input type="checkbox"/>

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 November 4, 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: Michael L. Kohner Printed Name: Michael L. Kohner Date: 11-4-19

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:
Joseph Bergeron, County Internal Auditor
Internal Auditor's Office, 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: _____

7

ATTACHMENT A Page 2 of 2

Section II Continued:

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 Joseph Bergeron, County Internal Auditor
 Internal Auditor's Office, 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: Maclean Bent Date: 11/13/2019

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

Revised 02/01/2016

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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 By attending a live presentation given on _____, 20____

AND

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*Applicant's Signature: Michael L. Kohner Printed Name: Michael L. Kohner Date: 11-4-19

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Return this FORM to:
Joseph Bergeron, County Internal Auditor
Internal Auditor's Office, 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: Melissa McKinley Date: 11/19/19

Pursuant to Florida's Public Records Law, this document may be reviewed and photocopied by members of the public. Revised 02/01/2016

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

☒

NOT APPLICABLE/
(Governmental Entity)

☐

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☐ 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: Michael L Kohner Printed Name: Michael L. Kohner Date: 11-4-19

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Return this FORM to:
Joseph Bergeron, County Internal Auditor
Internal Auditor's Office, 2300 North Jog Road,
West Palm Beach, FL 33411

Section III (Commissioner, if applicable):

Appointment to be made at B&C Meeting on:

Commissioner's Signature: [Signature] Date: 11/12/19



Professionals & Consultants



MICHAEL L. KOHNER, CPA, AEP®, CAP®

ADDRESS

525 Okeechobee Boulevard Suite 1140 West Palm Beach, FL 33401

CONTACT

(561) 469-5492 Fax: (561) 469-5494
mkohner@hbkcpa.com

Michael L. Kohner, CPA, AEP®, CAP®

PRINCIPAL-IN-CHARGE, WEST PALM BEACH | WEST PALM BEACH, FLORIDA

After 25 years of combined service at Arthur Andersen and Andersen Tax, Michael L. Kohner has retired from the firm to help launch the West Palm Beach office of HBK CPAs & Consultants. Michael has more than 30 years of experience servicing clients and was a founding member of Andersen Tax. As Office Managing Director of Andersen Tax's Florida practice, he coordinated the activities of tax, accounting, financial planning, and valuation professionals in serving public companies, closely held businesses, venture capital firms, high net wealth families, and corporate executives. Michael also served as the Head of the Andersen Tax firm's Corporate Team and was the firm's expert on the tax ramifications related to corporate aircraft and use of yachts. Michael has extensive experience servicing complex high net worth families and their companies in the real estate, technology, media and entertainment, distribution, and

Attachment #2

venture capital industries. He consults with his clients with respect to issues such as federal and state income tax planning, income tax provisions, financial analysis, deal structuring, mergers and acquisitions, family wealth, and charitable gift planning. Before co-founding Andersen Tax, Michael was a Tax Partner at Arthur Andersen, where he was in charge of the West Palm Beach tax department and the real estate tax group for Florida. In addition, he served as a member of the firm-wide technical advisory groups for both corporations and pass-through entities. Michael has been a frequent speaker at the University of Florida, the Florida Institute of CPAs, Palm Beach County Estate Planning Council, and the Planned Giving Council. He is also an author of several articles on the tax ramifications of the personal use of corporate aircraft, tax issues associated with establishing residency, and several charitable giving strategies.

Education

- Masters degree in Accounting, University of Florida
- Bachelor of Science in Accounting, University of Florida

Professional/Civic Associations

- Co-Founder and Past-President, Palm Beach Philanthropy Tank
- President, Advisors for Philanthropic Impact
- Advisory Board, University of Florida Fisher School of Accounting
- Leadership Gifts Council, University of Florida Foundation
- Treasurer, Palm Beach Economic Council
- Board of Trustees, Florida Tax Watch
- Investment Committee, School District of Palm Beach County
- Executive Board of Directors, Past Treasurer, Investment Committee, Jewish Federation of Palm Beach County
- Past Chair, Education Foundation of Palm Beach County
- American Institute of Certified Public Accountants Member
- Florida Institute of Certified Public Accountants Member

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.



Interoffice Memo

Date: September 20, 2019

To: Mack Bernard, Mayor and Members of the Board of County Commissioners

From: Joseph Bergeron 
County Internal Auditor

Re: **Request for Nominees to fill a Current Vacancy on Internal Audit Committee**

Internal Auditor's Office
2300 North Jog Road
West Palm Beach, FL 33411
(561) 681-4480
FAX: (561) 681-4490
www.pbcgov.com/internalauditor

■

**Palm Beach County
Board of County
Commissioners**

Mack Bernard, Mayor
Dave Kerner, Vice Mayor
Hal R. Valeche
Gregg K. Weiss
Robert S. Weinroth
Mary Lou Berger
Melissa McKinlay

County Administrator

Verdenia C. Baker

The Internal Audit Committee consists of five regular members and one alternate member. All seats on the Committee are At-Large seats. The alternate member seat has been vacant since January of this year following the appointment of the previous alternate member, Adair Barton, to fill a vacancy in seat 3.

The Internal Audit Committee has attempted to identify potential candidates to fill the existing vacancy. Those attempts, however, have not been successful. Accordingly, staff is seeking nominees from the members of the Board of County Commissioners.

Background information on the Internal Audit Committee, including the Committee's enabling legislation, its current composition and diversity, and its meeting schedule, is attached to this memo.

A Boards/Committees Application form is attached for your convenience. If you wish to nominate a candidate please either complete the application form and return to me or give me your candidate's contact information. I will gladly reach out to any candidates you wish to nominate. I have also included a Prospective Member Information Package that you may send to any candidate you identify. We would like to schedule the appointment for consideration at one of the December BCC meetings.

Attachments:

Background information on the Internal Audit Committee
Prospective member information package

"An Equal Opportunity
Affirmative Action Employer"

Official Electronic Letterhead



Internal Auditor's Office

2300 North Jog Road
West Palm Beach, FL 33411
(561) 681-4480
FAX: (561) 681-4490
www.pbcgov.com/internalauditor



**Palm Beach County
Board of County
Commissioners**

Mack Bernard, Mayor
Dave Kerner, Vice Mayor
Hal R. Valeche
Gregg K. Weiss
Robert S. Weinroth
Mary Lou Berger
Melissa McKinlay


County Administrator

Verdenia C. Baker

Interoffice Memo

Date: November 12, 2019

To: Mack Bernard, Mayor and Members of the Board of County Commissioners

From: Joseph Bergeron 
County Internal Auditor

Re: **Request for Support for Michael Kohner, CPA to fill the Current Vacancy as Alternate Member on the Internal Audit Committee**

The Internal Audit Committee consists of five regular members and one alternate member. All seats on the Committee are At-Large seats. The alternate member seat has been vacant since January of this year following the appointment of the previous alternate member, Adair Barton, to fill a vacancy in seat 3.

The Internal Audit Committee has received a nominee and the application is attached. The nominee is Michael Kohner, a Caucasian male.

Background information on the Internal Audit Committee, including the Committee's enabling legislation, its current composition and diversity, and its meeting schedule, is attached to this memo.

Mr. Kohner's Boards/Committees Application form is attached for your convenience. If you wish to support this candidate, please sign the attached application and return no later than November 22, 2019. An agenda item is being prepared for the December 17, 2019 BCC meeting.

Thank you.

Attachments:

Prospective member information package
Background information on the Internal Audit Committee

*"An Equal Opportunity
Affirmative Action Employer"*

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