

**PALM BEACH COUNTY**  
**BOARD of COUNTY COMMISSIONERS**  
**AGENDA ITEM SUMMARY**

Meeting Date: 9/15/2020

[ X ] Consent [ ] Regular  
[ ] Public Hearing

Department:

Submitted By: County Internal Auditor's Office

**I. EXECUTIVE BRIEF**

**Motion and Title: Staff recommends motion to receive and file:**

- A. Final audit reports recently issued by the County Internal Auditor's Office:
  - 1. 2020-04 Airports – *Janitorial Services Contract Audit*
  - 2. 2020-05 Facilities Development and Operations – *Fleet Management – Revenue Management Audit*

**Summary:** County Code Section 2-463(e)(3) requires the County Internal Auditor to submit copies of final audit reports to the Board of County Commissioners and the Internal Audit Committee. We are submitting these reports to the Board of County Commissioners as required by the County Code. Countywide (DB)

**Background and Justification:** County Code Section 2-463(e)(3) requires the County Internal Auditor to submit copies of final audit reports to the Board of County Commissioners, the Internal Audit Committee, audited agency management, and County Administration. In the past, audit reports were presented to the BCC following presentation to the Internal Audit Committee. We recently determined that there was no requirement in the County Code for that practice. In addition, that practice delayed issuance of final audit reports to the audited agency and the BCC. Accordingly, we have adjusted our practice to follow the County Code allowing us to speed up delivery of final audit reports to the audited agencies and the BCC. Effective immediately, final audit reports will be issued to the audited agency, County Administration and posted on the County's internet page as soon as the final reports have been completed. Final audit reports will continue to be presented to the BCC as Receive and File Consent Agenda items at a regularly scheduled BCC meeting following issuance of the report. Final reports will be presented to the Internal Audit Committee at its next regularly scheduled quarterly meeting.

**Attachments:**

- 1. 2020-04 Airports – *Janitorial Services Contract Audit*
- 2. 2020-05 Facilities Development and Operations – *Fleet Management – Revenue Management Audit*

Recommended by: Joseph Beyron 18 August 2020  
County Internal Auditor Date

Recommended by: W. Baker 8/27/2020  
County Administrator Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2020	2021	2022	2023	2024
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	None				
# ADDITIONAL FTE					
POSITIONS (Cumulative)					

Is Item Included In Current Budget? Yes \_\_\_\_\_ No \_\_\_\_\_  
 Does this item include the use of federal funds? Yes \_\_\_\_\_ No \_\_\_\_\_  
 Budget Account No.: Fund \_\_\_\_ Agency \_\_\_\_ Org. \_\_\_\_ Object \_\_\_\_  
 Program Number \_\_\_\_\_ Revenue Source \_\_\_\_\_

**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

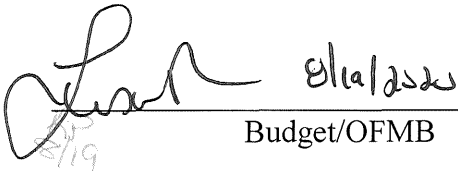
No fiscal impact

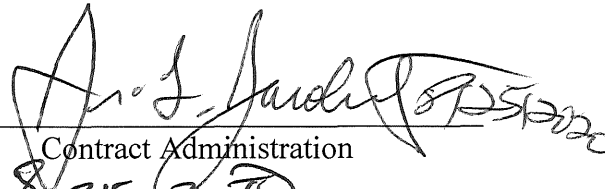
A. Department Fiscal Review:

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**III. REVIEW COMMENTS:**

A. OFMB Fiscal and/or Contract Administration Comments:

  
 Budget/OFMB LMA  
8/19

  
 Contract Administration  
 8-25-20 TW

B. Legal Sufficiency:

  
 Assistant County Attorney 8/25/20

C. Other Department Review:

\_\_\_\_\_  
 Department Director

**This summary is not to be used as a basis for payment.**