

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

Meeting Date: October 6, 2020

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to

A. Reappoint the following individual to the Internal Audit Committee:

Seat #	Nominee	Seat Requirement	Term	Nominated by:
4	L. Marc Cohn	Not seat specific	Expires 9/30/2023	Vice Mayor Weinroth Commissioner Bernard Commissioner Valeche

B. Appoint the following individual to the Internal Audit Committee:

Seat #	Nominee	Seat Requirement	Term	Nominated by:
3	Michael Kohner	Not seat specific	Expires 9/30/2021	Vice Mayor Weinroth Commissioner Bernard Commissioner Valeche

Summary: At its June 17, 2020 meeting, the Committee unanimously recommended the reappointment of Mr. Cohn to Seat 4 and the promotion of Mr. Kohner to Seat #3 to complete the term of Adair Barton who resigned from the Committee. Mr. Kohner is currently serving as the Committee Alternate Member. If reappointed, Mr. Cohn will serve a three-year term ending September 30, 2023. If appointed to Seat #3, Mr. Kohner will serve the remainder of the current three-year term ending in September 2021. The audit committee has five full member seats and one alternate member seat. 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. Following these actions, the five full-member seats will be filled. The seat for the alternate member will be vacant following Mr. Kohner's appointment. Diversity count will be Caucasian: 3 (60%), Asian American: 1 (20%), and Hispanic: 1 (20%). The gender ratio (male: female) will be 4:1. Mr. Cohn and Mr. Kohner are Caucasian males. 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. Audit committee background, current membership list, and attendance record
2. Boards/Committees application of L. Marc Cohn with resume
3. Boards/Committees application of Michael Kohner with resume
4. Memo to Commissioners regarding vacancy and reappointment

Recommended by:


County Internal Auditor

9-2-2020
Date

Legal Sufficiency:


Assistant County Attorney

9/4/2020
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 9/30/22.
- Seat 2: Mark Feldmesser, CPA, Caucasian, male, term expires 9/30/22.
- Seat 3: Vacant, term expires 9/30/21
- Seat 4: Nam Nguyen, CPA, Vice-Chair, Asian-American, male, term expires 9/30/21
- Seat 5: Marc Cohn, Caucasian, male, term expires 9/30/20.
- Alternate: Michael Kohner, Caucasian, male, 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
Through the June 2020 Meeting**

Seat	Member	Jun-20	Mar-20	Dec-19	Sep-19	Jun-19	Mar-19	Dec-18	Sep-18	Jun-18	Mar-18	Dec-17	Oct-17	Aug-17	Jun-17	Mar-17	Dec-16
1	Raquel B. Sjomeling	P	C	P	A	P	P	P	P	P	P						
			A														
2	Mark Feldmesser	P	N	P	A	A	P	P	P	P	P	P	P	P	P	A	P
			C														
3	Adair Barton	P	E	A	P	P	P										
			L														
4	Nam Nguyen	P	L	P	P	P	P	P	P	P	P	P	P	P	P	P	P
			E														
5	L. Marc Cohn	P	D	P	P	P	P	P	P	A	P	P	P*	P	P	P	P
Alternate	Michael Kohner	A															

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	Re-appointed	Term
1	Raquel B. Sjomeling	23-Jan-2018	2016-2019	10-Sep-2019	2019-2022				
		Term as Chair ends 9/30/20							
2	Mark Feldmesser	1-Nov-2016	2016-2019	10-Sep-2019	2019-2022				
3	Adair Barton	15-Jan-2019	2018-2021						
4	Nam Nguyen	16-Aug-2010	2010-2012	16-Aug-2012	2012-2015	6-Oct-2015	2015-2018	14-Aug-2018	2018-2021
		Term as Vice Chair ends 9/30/20						This is Mr. Nguyen's final term.	
5	Marc Cohn	23-Oct-2014	2014-2017	7-Nov-2017	2017-2020				
Alternate	Michael Kohner	17-Dec-2019	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)

Board Name: Internal Audit Committee Advisory Not Advisory

At Large Appointment or District Appointment /District #: _____

Term of Appointment: 3 Years. From: October 1, 2020 To: September 30, 2023

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

*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: Cohn L. Marc
Last First Middle

Occupation/Affiliation: _____
Owner Employee Officer

Business Name: Retired

Business Address: _____

City & State _____ Zip Code: _____

Residence Address: 135 Sedona Way
City & State Palm Beach Gardens, FL Zip Code: 33418

Home Phone: (561) 630-7892 Business Phone: () Ext. _____

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
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.

Contract/Transaction No.	Department/Division	Description of Services	Term
Example: (R#XX-XX/PQ XX)	Parks & Recreation	General Maintenance	10/01/00-09/30/2100
_____	_____	_____	_____
_____	_____	_____	_____

(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:** _____ . 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 JUNE 30 2020

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: L. Marc Cohn Date: 7/1/2020

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website _____ or contact us via email at ethics@palmbeach.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: 7/28/20

Section II Continued:

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_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)

OR

NONE NOT APPLICABLE/ (Governmental Entity)

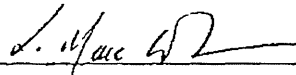
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AND

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. Marc Cohn Date: 7/1/2020

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

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West Palm Beach, Fl. 33411

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on: _____

Commissioner's Signature:  Date: 7/14/20

Section II Continued:

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_____	_____	_____	_____
_____	_____	_____	_____
(Attach Additional Sheet(s), if necessary) OR			
NONE	<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 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.

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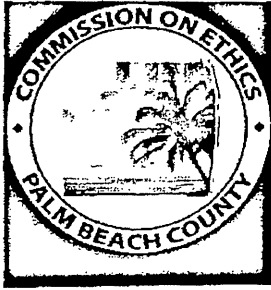
Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: Mark B... Date: _____

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

Revised 02/01/2016



**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 Committee

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.

L. Marc Cohn
(Legal Signature)

7/1/2020
(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.palmbeachcountyethics.com

RESUME OF: L. Marc Cohn
135 Sedona Way
Palm Beach Gardens, FL 33418

For the past 38 years I have been employed in the Real Estate and Mortgage Brokering business and Financial Consulting both in South Florida and the Middle Atlantic States. For the past 32 years I have owned by own firm, Custom Financial, LLC. in those fields.

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 Shareholder Relations. For the two years prior, which was immediately after graduating college I started my accounting career by working for a CPA firm in 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:

- o Member of the City of Palm Beach Gardens Planning and Zoning Advisory Committee. Prior to that I was on the Budget Advisory Committee being Chair for two years
- o Elected to a 4 year term in 2010 to the Board of Supervisors of the Northern Palm Beach County Improvement District (a state licensed agency). Have been reelected 2 additional terms with the current term ending in 2022.
- o Member of the PGA Corridor Association
- o Treasurer of the Mirabella HOA for 6 years (2006-2011) - a 492 unit community in Palm Beach Gardens with over a \$2.0 million budget
- o Member of the Forum Club
- o Member of the Economic Forum
- o Member of the Board of Temple Judea for 7 years (2005-2011) and Chair of the Finance for 2 years
- o Member of the Palm Beach North County Chamber of Commerce and a member of their Government Affairs Committee having served as Committee Chair in 2011

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 [X] Not Advisory []

[X] At Large Appointment or [] District Appointment /District #: _____

Term of Appointment: 3 Years. From: TBD To: 9/30/2021

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 3

[]*Reappointment or [] New Appointment

or [X] to complete the term of Adair Barton Due to: [] resignation [X] other

Completion of term to expire on: September 30, 2021

*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 [X] 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: [X] 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: [X] Male [] Female [] Native-American [] Hispanic-American [] Asian-American [] African-American [X] 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/
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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. Köhner Printed Name: Michael L. Köhner 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:
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West Palm Beach, Fl. 33411

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: Hal R. Valocchi Date: 7/14/20

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:

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_____	_____	_____	_____
_____	_____	_____	_____

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

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Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: [Signature] Date: 7/28/20

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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.

Contract/Transaction No.	Department/Division	Description of Services	Term
Example: (R#XX-XX/PO XX)	Parks & Recreation	General Maintenance	10/01/00-09/30/2100
_____	_____	_____	_____
_____	(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.palmbeach.com/ethics>. 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 JUNE 30 2020
- 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: L. Marc Cohn Date: 7/1/2020

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website www.palmbeach.com/ethics or contact us via email at ethics@palmbeach.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: [Signature] Date: _____



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

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



Interoffice Memo

Date: July 8, 2020
To: Dave Kerner, Mayor and Members of the Board of County Commissioners
From: Joseph Bergeron, County Internal Auditor
Re: Request for Support for Reappointments and Nominees to fill a 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

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

County Administrator

Verdenia C. Baker

An Equal Opportunity Affirmative Action Employer

Official Electronic Letterhead

The Internal Audit Committee (IAC) consists of five regular members and one alternate member. All seats on the Committee are At-Large seats.

The current three-year term for L. Marc Cohn in Seat 5 expires on September 30, 2020. Mr. Cohn is eligible for reappointment and expressed his willingness to serve another term. The IAC unanimously recommended him for reappointment to a three-year term ending September 30, 2023 at the committee's June 17, 2020 meeting.

Adair Barton, Seat 3, resigned at the committee's June meeting. The IAC unanimously approved recommending Michael Kohner, currently serving as the alternate member, to serve the remainder of the Seat 3 term ending September 30, 2021. Promoting Mr. Kohner to Seat 3 will leave a vacancy in the alternate member position.

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 blank 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 September 2020 BCC meetings.

To summarize, we are requesting support to reappoint Mr. Cohn, appoint Mr. Kohner to a regular member seat, and nominations to fill the vacant alternate member seat.

Attachments:

- Background information on the Internal Audit Committee
Prospective member information package (2)