

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

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Meeting Date: October 19, 2021

Department: Internal Auditor’s Office

Advisory Board: Internal Audit Committee

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**I. EXECUTIVE BRIEF**

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

**A. Appoint the following individuals to the Internal Audit Committee:**

Seat	Nominee	Seat Requirement	Term	Nominated by:
1	David Herst, PhD.	Not seat specific	Expires 9/30/2022	Commissioners McKinlay and Bernard
4	John Gilbert	Not seat specific	Expires 9/30/2024	Commissioners McKinlay and Bernard
Alternate	Donna Wisneski, CPA	Not seat specific	Expires 9/30/2023	Commissioners McKinlay and Bernard

**B. Reappoint the following individual to the Internal Audit Committee.**

Seat	Nominee	Seat Requirement	Term	Nominated by:
3	Michael Kohner, CPA	Not seat specific	Expires 9/30/2024	Vice Mayor Weinroth

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:** Seat 1 became vacant when in previous incumbent, Raquel Sjomeling, resigned in July 2021. Dr. Herst, if appointed, would serve the remaining balance of the current term for Seat 1. The alternate member seat on the Internal Audit Committee became vacant in October 2020 when the previous incumbent, Michael Kohner, was appointed to fill a vacancy in Seat 3. Ms. Wisneski, if appointed, would serve the remaining balance of the current term for the alternate member seat. The Internal Audit Committee at its June 2021 meeting voted unanimously to recommend Mr. Kohner for reappointment. The audit committee has five full member seats and one alternate member seat. Following these appointments and reappointment, the five full-member seats and the alternate member seat will be filled. Diversity count will be Caucasian: six (100%). The gender ratio (male: female) will be 5:1. Dr. Herst, Mr. Gilbert, and Mr. Kohner are Caucasian males. Ms. Wisneski is a Caucasian female. Countywide (DB)

**Background and Justification, and Attachments are listed on page 2.**

Recommended by: Joseph F. Bergeron 24 September 2021  
County Internal Auditor Date

Legal Sufficiency: [Signature] 9/29/21  
Assistant County Attorney Date

for: David Behar

**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 Applications with resumes of David Herst, John Gilbert, Donna Wisneski, and Michael Kohner
2. Audit committee background and current membership list
3. Memos to Commissioners regarding vacancies

**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: 10-1-2019 To: 9-30-2022Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 1 \*Reappointment or  New Appointmentor  to complete the term of RAQUEL SJOEMLING Due to:  resignation  otherCompletion of term to expire on: 9-30-2022**\*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: Herst David Evan  
Last First MiddleOccupation/Affiliation: Senior Instructor, Florida Atlantic UniversityOwner  Employee  Officer Business Name: Florida Atlantic UniversityBusiness Address: 777 Glades RoadCity & State: Boca Raton, Florida Zip Code: 33431Residence Address: 953 Hansen StreetCity & State: West Palm Beach, FL Zip Code: 33405Home Phone: ( ) N/A Business Phone: (661) 297-3763 Ext. \_\_\_\_\_Cell Phone: (813) 767-2098 Fax: ( )Email Address: David.Herst@gmail.comMailing Address Preference:  Business  ResidenceHave 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 &amp; 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-80 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 08/17 2021  
 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: David Herst Printed Name: David Herst Date: 08/17/2021

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](http://www.palmbeachcountyethics.com) or contact us via email at [ethics@palmbeachcountyethics.com](mailto:ethics@palmbeachcountyethics.com) or (561) 233-0724.

**Return this FORM to:**  
**Joseph Bergeron, County Internal Auditor**  
**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: Mackens Date: 9/14/2021

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

Revised 01/14/2014

**DAVID HERST, Ph.D.**

Tel: (813) 767-2098

David.Herst@gmail.com

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**EDUCATION**

Graduated 2003      **UNIVERSITY OF SOUTH FLORIDA**, Tampa, FL  
*Masters and Doctoral Degree, Industrial/Organizational Psychology*

Graduated 1995      **UNIVERSITY OF WYOMING**, Laramie, Wyoming.  
*Bachelors of Science, Psychology*  
Magna Cum Laude

**CURRENT EMPLOYMENT**

Aug. 2004 – Present      **FLORIDA ATLANTIC UNIVERSITY**  
*Senior Instructor*  
Management Programs - College of Business  
Instructor for undergraduate and graduate business classes, including:  
➤ Organizational Behavior, Human Resource Management, Leadership,  
Cross-cultural Communication, and International Business Negotiations.

**ADDITIONAL PROFESSIONAL EXPERIENCE**

2010 to present      **SCITRAIN**  
*Leadership Development Specialist*  
Leadership development for executives of Fortune 500 companies.

2011 to 2014      **PEOPLEWISE**  
*Senior Consultant, Leadership Development and Training Specialist*  
Leadership development and training for executives of Fortune 500 companies.

May – June 2004      **PERSONEL DECISIONS INTERNATIONAL**  
Manama, Bahrain  
*Assessment Specialist*  
Assessment of Saudi Aramco executives for development and promotion.

Jan. 2001 – Jan. 2003      **TMP WORLDWIDE, Inc. (now Monster, Inc.)**  
Tampa, Florida  
*Research Associate*  
Aided in the design and implementation of three employee assessment tools:  
Personality, Organizational Culture, and Work Context. Worked with Monster.com  
to introduce the measures as a system for career development, dubbed the Monster  
Career Fit Indicator (CFI).

**SKILLS**

- Published author in major academic journals, including *Leadership Quarterly*, *Journal of Occupational Health Psychology*, *Public Management Review*, *Journal of Public Administration, Research, and Theory*, and *Asian Business Review*.
- Executive Leadership development.
- Negotiation, dispute, and conflict resolution.
- Development of discrimination, equity, and inclusion (DEI) programs.
- Development and implementation of selection and performance assessment systems.

David Herst, 04/02/2021

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: 10.19.2021 To: 9.30.2024

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 4

\*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: Gilbert John Thomas  
Last First Middle

Occupation/Affiliation: - Retired  
Owner  Employee  Officer

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

City & State \_\_\_\_\_ Zip Code: \_\_\_\_\_

Residence Address: 6517 Eastpointe Pines St

City & State West Palm Beach, FL Zip Code: 33418

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

Cell Phone: 617-777-3425 Fax: ( )

Email Address: JThomas@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

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
BOARDS/COMMITTEES APPLICATION**

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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 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: John V. Gilbert Printed Name: John Gilbert Date: 8/19/2021

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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: Mackens DeWitt Date: 9/14/2021



# John Gilbert

6517 Eastpointe Pines Street, West Palm Beach, FL 33418

Resident of Eastpointe for 11 years

Legal Counsel for the Golf and Racquet club for two years

## EXPERIENCE

Massachusetts Department of Revenue

Litigator, Deputy Chief Litigation Bureau, Chief of Litigation Bureau

Litigated tax cases, supervised a staff of 10-15 attorneys, established training programs and managed a caseload of over a thousand cases.

PriceWaterhouseCoopers

Manager, Senior Manager, Director, Partner

Partner in charge of tax controversies for the northeast region, managed a staff of 8-10 attorneys, reviewed tax planning strategies and worked with several significant clients for the firm.

Zoning Board of Appeals for Town of Lexington  
Associate member for several years.

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**Section II (Applicant):** (Please Print)**APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT**Name: Wisneski DONNA M.  
Last First MiddleOccupation/Affiliation: Certified Public Accountant (CPA) Public Practitioner  
Owner  Employee  Officer Business Name: Wisneski, Sears, & Sleeper, P.A.Business Address: 810 Saturn Street Suite 30City & State: Jupiter, Fl. Zip Code: 33417Residence Address: 4163 Hyacinth Circle SouthCity & State: Palm Beach Gardens, Fl Zip Code: 33410Home Phone: ( ) Business Phone: 609 747-2722 ext.Cell Phone: 561 762-2042 Fax: ( )Email Address: dmwisneski@aol.comMailing Address Preference:  Business  ResidenceHave 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:**

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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: 2021

\*Applicant's Signature: [Signature] Printed Name: Donna M. Loisneski Date: 4 Aug 21

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) 233-0724.

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Appointment to be made at BCC Meeting on: \_\_\_\_\_

Commissioner's Signature: [Signature] Date: 9/14/2021

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Revised 01/14/2014

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**Donna M. Wisneski, CPA**  
Palm Beach Gardens, Florida

**Summary**

A Certified Public Accountant with over 25 years of experience auditing and working within governmental entities, not for profit organizations and corporations

Core competencies include:

Strong knowledge of accounting practices and auditing procedures

Knowledge and application of Generally Accepted Government Auditing Standards

Knowledge and application of principles and practices of internal auditing

Accounting policies, procedures and internal controls, development and establishment

Financial Statement and Management Reporting

**Professional Experience**

**Inspector General – Auditor III**  
**Palm Beach County, Florida**  
**February 2013 to December 28, 2018**

Auditor/supervisor for audits of local governmental units utilizing Governmental Auditing Standards

Performed performance audits of records, reports, operations

Supervised and trained audit staff

Developed a formal audit follow up system and managed the quarterly process

Provided valued research and knowledge for other Office audits, additionally developing procedures to identify risk factors and audit objectives

Lead representative on exit conferences and auditee meetings

Performed the division risk assessment and preparation of the Annual Audit Plan

**Corporate Controller (Interim)**  
**Precision Contracting Services, Inc.**  
**Jupiter, Florida**  
**July 2011 to January 2012**

Managed and performed the Company's accounting and finance functions

Implement accounting and internal control procedures

**Donna M. Wisneski, CPA**

**Consultant  
Various Certified Public Accounting Firms  
May 2010 to June 2011**

Performed audits, reviews and compilations  
Performed the supervisory review function on engagements  
Created audit programs for special project reports and internal control reports  
Assist in each firms PEER review process

**Chief Financial Officer  
Alzheimer's Community Care, Inc.  
West Palm Beach, Florida  
October 2009 to April 2010**

Directed the Finance Department staff in providing guidelines for establishing and implementing procedures and systems to maintain proper records, adequate controls for efficiency and effectiveness  
Created, developed, organized and evaluated the financial programs and supporting information systems as well as their performance to include budgeting, real estate and conservation of assets.  
Analyzed budgets, financial reports and financial trends  
Reviewed contracts for fulfillment of compliance requirements and deliverables

**Senior Audit Manager  
Caler, Donten, Levine, Cohen, Porter, & Veil, PA.  
West Palm Beach, Florida  
November 1993 to September 30, 2009**

Managed multiple auditing and accounting projects and client engagements simultaneously and supervised staff and coordinated engagement workflow  
Skilled at preparing complex client correspondence including recommendations, improvements in internal controls and accounting procedures, and proposals  
Created audit programs with a risk based approach for compliance requirements with Federal, state and local contracts  
Lead auditor on all Federal and State Single Audits for the firm  
Prepared management letters for inclusion in the audit and well as oral presentations  
Chair of the Managers and Supervisors Group, 14 members

**Donna M. Wisneski, CPA**

**Professional Credentials**

Certified Public Accountant – Licensed in the State of Florida

Also licensed in the State of Mississippi

Certified Government Financial Manager Certificate #8694

**Education**

Bachelor of Science in Accounting

Belhaven College, Jackson, Mississippi

Bachelor of Arts in the History and Criticism of Art

Florida State University, Tallahassee, Florida

Continuing Professional Education – Includes courses in Forensic Accounting, GASB Updates, Reporting on Local Governments in Florida, Debt Management, Construction Accounting, Fraud Awareness Auditing and Internal Control in Government Engagements, and Environmental Disclosures.

**Professional and Civic Affiliations**

Member of the American Institute of Certified Public Accountants

Member of the Florida Institute of Public Accountants

Member of the Florida Government Finance Officers Association

Member of the Forum Club of the Palm Beaches

Previous Trustee on the Palm Beach Gardens Fire Fighters Pension Board

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or  to complete the term of \_\_\_\_\_ Due to:  resignation  other  
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**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: 360 S. Rosemary Avenue, Suite 1010

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:

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AND

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\*Applicant's Signature: Michael L. Kohner Printed Name: Michael L. Kohner Date: 9/8/21

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](http://www.palmbeachcountyethics.com) or contact us via email at [ethics@palmbeachcountyethics.com](mailto:ethics@palmbeachcountyethics.com) or (561) 233-0724.

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

**Section III (Commissioner, if applicable):**

Appointment to be made at BOCC Meeting on: \_\_\_\_\_

Commissioner's Signature: [Signature] Date: \_\_\_\_\_

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

Revised 01/14/2014





## Professionals & Consultants



**MICHAEL L. KOHNER, CPA, AEP®, CAP®**

### ADDRESS

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### CONTACT

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**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

**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, Ordinance 2017-020 adopted June 20, 2017, and Ordinance 2018-008 adopted May 15, 2018.

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: Vacant, term expires 9/30/2022.
- Seat 2: Mark Feldmesser, CPA, Caucasian, male, term expires 9/30/2022.
- Seat 3: Michael Kohner, Caucasian, male, term expires 9/30/2021
- Seat 4: Nam Nguyen, CPA, Vice-Chair, Asian-American, male, term expires 9/30/2021
- Seat 5: Marc Cohn, Caucasian, male, term expires 9/30/2023.
- Alternate: Vacant, term expires 9/30/2023

Diversity Summary:

Caucasian: 3 (75%), Asian American: 1 (25%), African American: 0 (0%), Hispanic: 0 (0%). The gender ratio (male: female) is 4:0.

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 8, 2021

**To:** Dave Kerner, Mayor and Members of the Board of County Commissioners

**From:** Joseph Bergeron  
County Internal Auditor

**Re:** **Request for Support for Reappointment to the Internal Audit Committee**

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**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

Maria G. Marino

Gregg K. Weiss

Maria Sachs

Melissa McKinlay

Mack Bernard

**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 term for the incumbent, Michael L. Kohner, in Seat 3 expires September 30, 2021. Mr. Kohner is eligible for reappointment and is willing to continue to serve. The Internal Audit Committee unanimously recommended Mr. Kohner for reappointment to the committee at its June 16, 2021 meeting.

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.

The Boards/Committees Application form for Mr. Kohner is attached for your convenience. If you wish to support this candidate, please sign the candidate's attached application and return to me no later than September 24, 2021. An agenda item is being prepared for the October 19, 2021 BCC meeting.

Thank you.

**Attachments:**  
 Prospective member information package  
 Background information on the Internal Audit Committee

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 Affirmative Action Employer"*

Official Electronic Letterhead



**Interoffice Memo**

**Date:** September 8, 2021

**To:** Dave Kerner, Mayor and Members of the Board of County Commissioners

**From:** Joseph Bergeron *JB*  
County Internal Auditor

**Re:** Request for Support for Three Appointments to the Internal Audit Committee

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**Palm Beach County Board of County Commissioners**

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- Maria Sachs
- Melissa McKinlay
- Mack Bernard

**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. Seat 1 became vacant when the incumbent, Raquel Sjomeling, resigned. Seat 4 will become vacant September 30, 2021 when the incumbent, Nam Nguyen, leaves the Seat due to term limits. The Alternate Member Seat has been vacant since Michael Kohner, the previous incumbent, was appointed to fill the remaining term in Seat 3 when the previous incumbent resigned.

Applications from the following three individuals have been received. David Herst, Caucasian male, for Seat 1; John Gilbert, Caucasian male, for Seat 4; and Donna Wisneski, Caucasian female, for the Alternate Seat.

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.

Boards/Committees Application forms for each candidate are attached for your convenience. If you wish to support these candidates, please sign the candidate's attached application and return to me no later than September 24, 2021. An agenda item is being prepared for the October 19, 2021 BCC meeting.

Thank you.

**Attachments:**

- Prospective member information packages
- Background information on the Internal Audit Committee

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