

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
BOARD APPOINTMENT SUMMARY

Meeting Date: October 19, 2021

Department: Internal Auditor’s Office

Advisory Board: Internal Audit Committee

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: 9-30-2022

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 1

[]*Reappointment	or	New Appointment
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or ☒ to complete the term of RAQUEL STOMELING Due to: ☒ resignation ☐ other

Completion 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	Middle

Occupation/Affiliation: Senior Instructor, Florida Atlantic University

Owner [] Employee [X] Officer []

Business Name: Florida Atlantic University

Business Address: 777 Glades Road

City & State Boca Raton, Florida Zip Code: 33431

Residence Address: [REDACTED]

City & State: [REDACTED] Zip Code: [REDACTED]

Home Phone: () N/A Business Phone: Ext.

Cell Phone: [REDACTED] Fax: ()

Email Address: [REDACTED]

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-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):

X 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 or contact us via email at 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

DAVID HERST, Ph.D.



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 **FORIDA 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.

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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 Appointmentor ☐ to complete the term ofDue 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

Last

John

First

Thomas

Middle

Occupation/Affiliation:

- Retired

Owner ☐Employee ☐Officer ☐

Business Name: _____

Business Address: _____

City & State: _____

Zip Code: _____

Residence Address: _____

City & State: _____

Home Phone: _____

Cell Phone: _____

Email Address: _____

Mailing 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

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

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>
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.palmbeachcountyethics.com/training.htm>. Ethics training is on-going, and pursuant to PPM CW-P-80 is required before appointment, and upon reappointment.

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_____ By watching the training program on the Web, DVD or VHS on _____, 20____
 _____ 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

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) 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: 8/14/2021

John Gilbert

[REDACTED]

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 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: 10-1-2020 To: 9-30-2023

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

☐ *Reappointment or ☐ New Appointment

or ☒ to complete the term of VACANT Due to: ☐ resignation ☒ other
Completion of term to expire on: 9-30-2023

*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: Wisneski DONNA M.
Last First Middle

Occupation/Affiliation: Certified Public Accountant (CPA) Public Practitioner
Owner ☐ Employee ☒ Officer ☐

Business Name: Wisneski, Sears, & Sleeper, P.A.

Business Address: 810 Saturn Street Suite 30

City & State: Jupiter, FL Zip Code: 33417

Residence Address: _____
City & State: _____
Home Phone: _____
Cell Phone: _____
Email Address: _____

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:** . 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 August 2 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: 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.

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: [Signature] 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

Donna M. Wisneski, CPA

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

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
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Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 3

☒ *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: 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: [REDACTED]
City & State: [REDACTED]
Home Phone: [REDACTED]
Cell Phone: [REDACTED]
Email Address: [REDACTED]

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:

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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/	<input type="checkbox"/>
		(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-80 is required before appointment, and upon reappointment.

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_____ By watching the training program on the Web, DVD or VHS on 9/7 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: 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 or contact us via email at 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

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

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**

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

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

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead



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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**

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