

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
BOARD APPOINTMENT SUMMARY

Meeting Date: November 7, 2023

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	Term	Nominated by:
5	Donna Wisneski, CPA	12/1/2023 -9/30/2026	Commissioner Woodward

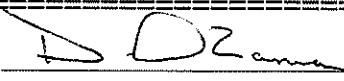
All members of the Internal Audit Committee are required to be citizens of the County, independent of County operations and officials, with experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.


Summary: The 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. Seat 5 of the Audit Committee became vacant when the previous incumbent, Marc Cohn's term expired September 2023. Ms. Wisneski is currently serving as the Committee Alternate Member. The Internal Audit Committee at its June 2023 meeting voted unanimously to recommend Ms. Wisneski to Regular Member from the Alternate Member seat. The audit committee consists of five full member seats and one alternate member seat. Following this reappointment, the five full-member seats will be filled, and the alternate member seat will be vacant. Diversity count will be Caucasian: five (100%). The gender ratio (male: female) will be 4:1. Ms. Wisneski is a Caucasian female. Staff is addressing the need to increase diversity within our boards and will continue to encourage this to expand this Board's diversity. 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.

Attachments:

1. Boards/Committees Applications with resumes of Donna Wisneski
2. Audit committee background and current membership list
3. Memo to Commissioners regarding reappointments

Recommended by:  10-6-23
County Internal Auditor Date

Legal Sufficiency:  10/11/23
Assistant County Attorney Date

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

The information provided on this form will be used in considering your nomination. Please COMPLETE SECTION II IN FULL. Answer "none" or "not applicable" where appropriate. Please attach a biography or résumé to this form.

Section I (Department): (Please Print)

Board Name: Internal Audit Committee Advisory ☒ Not Advisory ☐

☒ At Large Appointment or ☐ District Appointment /District #: _____

Term of Appointment: 3 Years. From: 10/03/2023 To: 9/30/2026

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 5

☒ *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: Wisneski Donna M
Last First Middle

Occupation/Affiliation: Certified Public Accountant

Owner ☐ Employee ☒ Officer ☐

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

Business Address: 810 Saturn Street, Suite 30

City & State: Jupiter, Florida Zip Code: 33477

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 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

☒

NOT APPLICABLE/
(Governmental Entity)

☐

ETHICS TRAINING: All board members are required to read and complete training on Article XIII of the Palm Beach Code, the Palm Beach County Code of Ethics. Training on the Palm Beach County Code of Ethics 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. All board members must also be familiar with the State of Florida Code of Ethics, (Chapter 112, part III of the Florida Statutes), and the Florida Sunshine Law.

By signing below I agree to abide by the Palm Beach County Code of Ethics, and acknowledge that I have received the required Ethics training (in the manner checked below):

☒

By watching the training program on the Web, DVD or VHS on 6/23 2023
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 Florida Sunshine Law and the State of Florida Code of Ethics, Chapter 112, part III of the Florida Statutes:

*Applicant's Signature: Donna M. Wisneski Printed Name: Donna M. Wisneski Date: 6/23/23

Any questions and/or concerns regarding Article XIII of 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:

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on:

Commissioner's Signature: Marion Woodward Date: 6-28-23

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

Revised 01/09/2023

Summary

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

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

Professional Experience

Wisneski, Sears, & Sleeper, PA

Jupiter, Florida

Present

Profession Associate

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 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

Consultant

To Certified Public Accounting Firms

May 2010 to June 2011

Assist in each firms PEER review process

**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

**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
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

Professional Credentials

Certified Public Accountant in the State of Florida
Also licensed in the State of Mississippi
Achieved: Certified Government Financial Manager

Professional and Civic Affiliations

Member of the American Institute of Certified Public Accountants
Member of the Florida Institute of Public Accountants

Member of the Forum Club of the Palm Beaches
Previous Trustee on the Palm Beach Gardens Fire Fighters Pension Board

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: David Herst, PhD, Caucasian, male, term expires 9/30/25.
- Seat 2: Mark Feldmesser, CPA, Vice-Chair, Caucasian, male, term expires 9/30/25.
- Seat 3: Michael Kohner, CPA, Caucasian, male, term expires 9/30/24.
- Seat 4: John Gilbert, CPA, Caucasian, male, term expires 9/30/24.
- Seat 5: Marc Cohn, Chair, Caucasian, male, term expires 9/30/23.
- Alternate: Donna Wisneski, CPA, Caucasian, female, term expires 9/30/2023.

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.



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**

Gregg K. Weiss, Mayor

Maria Sachs, Vice Mayor

Maria G. Marino

Michael A. Barnett

Marci Woodward

Sara Baxter

Mack Bernard

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

Interoffice Memo

Date: June 28, 2023

To: Gregg Weiss, Mayor and Members of the Board of County Commissioners

From: Joseph Bergeron
County Internal Auditor

Re: Request for Support for One Reappointment and
Identification of Nominees to fill Internal Audit Committee Vacancies

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

APPOINTMENT OR REAPPOINTMENT

The current term of Donna Wisneski in the Alternate Seat expires on September 30, 2023. Previous Board and IAC practice has been to promote the serving Alternate Member to a regular member seat. Ms. Wisneski is eligible for reappointment and is willing to serve another term.

NOMINEES NEEDED

The current three-year term of L. Marc Cohn in Seat 5, the Committee's longest serving member and current Committee Chair, expires September 30, 2023. Mr. Cohn is not eligible for reappointment due to term limits. The IAC recommended the current Alternate Member for promotion to fill the vacancy in Seat 5 after Mr. Cohn's term ends. This will create a vacancy in the Alternate Member position. Nominees are needed to fill the vacant Alternate Member position for the three-year term October 1, 2023 to September 30, 2026.

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 the September 2023 BCC meeting.

Attachments:

Audit Committee Attendance Record

Background information on the Internal Audit Committee

Boards/Committees Application form

Prospective member information package