

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

Meeting Date: May 6, 2025

[] Consent

[X] Regular

☐ Public Hearing

Department: Internal Auditor

Submitted By: County Attorney's Office

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: Amendment No. 1 to the Employment Contract between Palm Beach County and David A. J. Zamora, Internal Auditor that expires on June 30, 2025. Amendment No. 1 provides for an extension of the contract through June 29, 2028.

Summary: This Amendment provides for the Internal Auditor's services through June 29, 2028. This is a three (3) year extension and the current contract expires June 30, 2025. This year marks the completion of 11 years as a County employee and two (2) years as the Internal Auditor. The Internal Auditor's current salary is \$ 237,082.56 annually, and a proposed increase will be determined by the Board of County Commissioners (BCC). The Amendment also provides for the BCC's annual performance appraisal of the Internal Auditor. Countywide (DO)

Background and Policy Issues: Attached is Amendment No. 1 to the Employment Contract, the Internal Audit Committee's appraisal for the past year that addresses the goals and the function of the Internal Auditor's Office, and a salary survey of comparative persons.

Attachments:

1. Amendment No.1 to Employment Contract
2. Audit Committee Appraisal
3. Salary Survey

Recommended by:

County Attorney

Date _____

Approved by:

NA

County Administrator

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------|-------|-------|-------|-------|-------|
| Capital Expenditures | _____ | _____ | _____ | _____ | _____ |
| Operating Costs | _____ | _____ | _____ | _____ | _____ |
| External Revenues | _____ | _____ | _____ | _____ | _____ |
| Program Inc. (County) | _____ | _____ | _____ | _____ | _____ |
| In-Kind Match (County) | _____ | _____ | _____ | _____ | _____ |
| NET FISCAL IMPACT | _____ | _____ | _____ | _____ | _____ |
| # ADDITIONAL FTE | _____ | _____ | _____ | _____ | _____ |
| POSITIONS (Cumulative) | _____ | _____ | _____ | _____ | _____ |

Is Item Included in Current Budget? Yes X No _____

Does this Item include the use of state funds? Yes _____ No X

Does this Item include the use of federal funds? Yes _____ No X

Budget Account No.: Fund _____ Department _____ Unit _____ Object _____

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

Fiscal impact cannot be determined at this time.

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:


OFMB 4/18
4/18/2025
4/18


4/22/25
Contract Development and Control
26 7.22.25

B. Legal Sufficiency:


Chief Assistant County Attorney

C. Other Department Review:

n/a
Department Director

THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.

**AMENDMENT NO. 1 To
EMPLOYMENT AGREEMENT FOR INTERNAL AUDITOR
BETWEEN PALM BEACH COUNTY AND DAVID A. J. ZAMORA**

THIS AMENDMENT to the Employment Agreement (hereinafter referred to as AGREEMENT) is made and entered into this 6th day of May, 2025, by and between Palm Beach County, a Political Subdivision of the State of Florida, by and through its Board of County Commissioners (hereinafter referred to as the BOARD), whose address is 301 N. Olive Avenue, West Palm Beach, Florida, 33401, and David A. J. Zamora, (hereinafter referred to as ZAMORA), an individual residing at [REDACTED]

WITNESSETH

WHEREAS, the parties hereto have previously entered into a two (2) year employment AGREEMENT effective July 1, 2023; and

WHEREAS, the current AGREEMENT expires on June 30, 2025; and

WHEREAS, the parties hereto desire to amend said AGREEMENT to extend the term of service; and

WHEREAS, the BOARD finds this Amendment to be in the best interest of the public, **NOW, THEREFORE**, in consideration of the promises and of the mutual covenants hereinafter set forth and for such other good and valuable consideration the receipt of which the parties hereto expressly acknowledge, the parties covenant and agree to the following terms and conditions:

1. Section 1 of the AGREEMENT is amended as follows:

SECTION 1. TERM

1.1 The BOARD shall continue to employ ZAMORA as the Palm Beach County Internal Auditor pursuant to Section 4.4 of the Palm Beach County Charter, for three (3) years beginning June 30, 2025 and ending on June 29, 2028, subject to the renewal provisions set forth in Section 5 of the AGREEMENT.

1.2 ZAMORA shall serve at the pleasure of the BOARD and nothing in this AGREEMENT shall prevent, limit, or otherwise interfere with the right of the BOARD to terminate ZAMORA's services and employment, subject to the provisions set forth in Section 5 of the AGREEMENT.

2. **Section 3 of the AGREEMENT is amended as follows:**

SECTION 3. SALARY AND BENEFITS

3.1 The BOARD shall pay ZAMORA a salary of \$____,000.00 annually and a continuing annual contribution into the NACo Deferred Compensation Program in the maximum amount allowed by law, inclusive of any catch-up provisions. ZAMORA will receive a salary increase at the same percentage as other County employees.

3.2 The BOARD shall pay ZAMORA an additional contribution to his base salary in lieu of car allowance, in the amount of \$500 per month.

3.3 The BOARD shall provide ZAMORA with all the benefits accruing to County employees under the County's Merit Rules and Regulations for administrative positions, except to the extent modified by this AGREEMENT.

3. **Section 6 of the AGREEMENT is amended as follows:**

SECTION 6. ANNUAL EVALUATION

6.1 The BOARD will conduct an annual evaluation of ZAMORA in such form as the BOARD deems appropriate using goals and objectives established by the BOARD and consistent with ZAMORA's duties and responsibilities as set forth in Section 2 of this AGREEMENT. ZAMORA shall initiate the evaluation process on the approved goals and objectives for the applicable rating period, by submitting to the BOARD a self-appraisal of his performance for the rating period, sixty (60) days before the annual appraisal date as determined by the BOARD. The appraisal shall address performance related to each of the goals and objectives for said period's performance. The BOARD's failure to conduct the scheduled evaluation shall not constitute non-compliance with a material provision of this AGREEMENT.

4. **Section 7 of the AGREEMENT is amended as follows:**

SECTION 7. ENTIRE AGREEMENT

7.1 The text of this document shall constitute the entire agreement between the parties. This Agreement shall become effective when signed by the last party to the Agreement. All the provisions contained in this Agreement are subject to applicable provisions of Florida laws, charter provisions, and local ordinances. The Board and Zamora acknowledge, understand, and agree that nothing within this Agreement can be modified, amended, or revoked, except by and with the express written consent of both the Board and Zamora.

5. SECTION 8. SEVERABILITY

8.1 If any term or provision of this employment Agreement, or the application thereof to any extent, be held invalid or unenforceable, the remainder of this employment Agreement, or the application of such terms or provision, shall not be affected, and every other term and provision of this employment Agreement, shall be deemed valid and enforceable to the extent permitted by law.

6. All other terms and conditions of the AGREEMENT shall remain in full force and effect.

7. This Amendment shall be effective upon execution hereof by the parties hereto.

IN WITNESS WHEREOF, the parties hereto have set their hands and seal on the day set forth above.

ATTEST:
Joseph Abruzzo, Clerk

Deputy Clerk

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

By: _____
Maria G. Marino, Mayor

WITNESS FOR INTERNAL AUDITOR:

INTERNAL AUDITOR:

Desiree Kessel
Signature
DESIREE KESSEL
Name

David A.J. Zamora
David AJ Zamora

APPROVED AS TO
LEGAL SUFFICIENCY

[Signature]
Chief Assistant County Attorney

Memo from Palm Beach County Internal Audit Committee

Re: Performance Evaluation of the Palm Beach County Internal Auditor

Date: February 4, 2025

Subject: Performance Evaluation David Zamora, Palm Beach County Internal Auditor

Dear Colleagues,

We are pleased to announce the results of the performance evaluation for our Internal Auditor, David Zamora, conducted for the performance period between July 1st 2023 through December 31st, 2024. After a comprehensive review of his contributions, the Internal Audit Committee voted to rate his performance as “Exceeds Expectations.”

Overview of Evaluation Process

Steps in the evaluation included the following:

- 1) The Palm Beach County Internal Auditor (hereby referred to as “ratee”) was provided a self-report form. The self-report form was developed by the Internal Audit Committee, based on the job description of the Palm Beach County Internal Auditor, as well as from prior performance evaluations. Please see the attached document for more information.
- 2) After submitting answers to the self-report form the Internal Audit Committee met on January 22nd, 2025 to further question the ratee regarding answers to questions posed. Additional clarifications, concerns, and considerations were addressed at this time by the ratee. Both the original answers, as well as answers to these additional questions, were provided in written form and are available in this document.
- 3) Following verbal answers during the meeting from step #2 above, Internal Audit Committee members voted on whether the ratee’s performance during the performance evaluation period did not meet expectations, met expectations, or exceeded expectations.

Criteria for Evaluation

Please see the attached form for more information on the criteria used to determine ratee performance during the designated performance evaluation period.

Conclusion

The Internal Audit Committee's evaluation of David Zamora, the Internal Auditor of Palm Beach County, during the time period between July 1st 2023 and December 31st 2024 has resulted in a rating of:

Exceeded Expectations.

For any further information or clarification regarding this evaluation, please do not hesitate to contact the Internal Audit Committee.



John Gilbert
Chair, Internal Audit Committee

Feb 5, 2025
Date



David Zamora
Auditor of Palm Beach County

Feb 4, 2025
Date

**Performance Assessment of the
Palm Beach County Internal Auditor Position
Self-Assessment Form**

Employee Name: David Zamora, County Internal Auditor

Date of Evaluation: January 21st, 2025

Evaluation Period: *From:* July 1st, 2023 *To:* December 31st, 2024

Internal Audit Program Mission

To drive a continuous improvement culture of excellence that achieves a measurably high level of public satisfaction.

General Information

The Palm Beach County Internal Audit Committee Charter (County Code Section 2-260.11 through 2-260.16) establishes that the Committee is responsible for evaluating the performance of the County Internal Auditor (section 2-260.16.1.h).

The information and questions on this self-assessment form were derived from the duties of the County Internal Auditor summarized from County Code Section 2-461 through 2-464.

General Instructions

For each work dimension describe your actions/behavior during the previously stated performance assessment period. Do not include actions or behavior before or after the period in question.

- Write as much or a little as necessary.
- Be succinct – describe actual behavior in exact language without details unrelated to the work at hand.
- Avoid describing feelings, attitudes, or making assumptions.
- Use the description of each work dimension to help you organize your thoughts.
- Only provide information on actual tasks and behaviors completed during the evaluation period –
 - Not all tasks described in a work dimension will necessary have been conducted during the evaluation period.

1. General Auditing of County Programs and Department

Provide examples and evidence of behavior surrounding items such as: Determining auditing risk assessments, priority of audits, how audit reports were reviewed and approved, and how audit work is done in accordance with Government Auditing Standards.

Determining Auditing Risk Assessments

For FY 2024 and FY 2025, I developed and implemented a comprehensive risk assessment process to prioritize audits based on financial, operational, and reputational risks. This process included reviewing historical audit findings and audit environments, analyzing department budgets and expenditures, and conducting interviews with department heads, senior county management, and all Palm Beach County (PBC) Commissioners to identify potential vulnerabilities. Risk assessment results were reviewed by the audit team and audit management to apply specific professional auditor judgment. All results were documented, presented to the Audit Committee for review and approval, and subsequently presented to the Board of County Commissioners as a "receive and file" document, which was made publicly available to promote full transparency.

Prioritization of Audits

Based on the risk assessments conducted during this evaluation period, I established an annual audit plan for each fiscal year that prioritized high-risk areas. These included departments managing significant public funds through grants or contracts or those with a high level of operational complexity. The plan ensured optimal use of audit resources while aligning with the strategic priorities and goals adopted by the Board of County Commissioners (BCC). Adjustments to audit priorities were made as necessary to address emerging risks or critical concerns identified during each year. During this period, resources were shifted to meet the BCC's request on the completion of the Office of Equal Business Opportunity audit as well as meeting the special requests for departments that have state Department of Highway and Motor Vehicle memorandums of understanding. The addition to our work plan regarding Personally Identifiable Information. As individual audits noted exceptions and risk in this area, a full and complete county wide review supported the adjustment.

Review and Approval of Audit Reports

Audit reports were thoroughly reviewed to ensure accuracy, clarity, and compliance with Government Auditing Standards. Each report underwent a structured review process that included:

1. A review by the lead auditor to verify compliance with office policies on documentation standards.
2. A detailed review performed by an independent staff auditor to confirm that each conclusion and finding was supported by referenced evidence.

3. A review by the audit manager to evaluate the adequacy of the audit file, supporting tests, and adherence to office policies.
4. As Internal Auditor, I conducted a final review and approved each report to confirm that all quality control standards were met.

Draft reports were shared with the audited departments, and exit conferences were conducted to ensure that findings and recommendations were accurate and fair. This collaborative process resulted in final reports that included the audited department's official responses. I approved all final reports ensuring established protocols were followed and subsequently submitted to the Audit Committee for review.

Adherence to Government Auditing Standards

I ensured all audit work was conducted in compliance with Government Auditing Standards, emphasizing independence, objectivity, and professional competence. Audit procedures, findings, and conclusions were thoroughly documented, and internal quality control measures were applied throughout the process to ensure compliance.

To further promote adherence to these standards, each staff member is tasked with researching and preparing a segment of the Government Auditing Standards to present for each audit staff meeting. Each staff member provided a summary of the requirements and described how the office's procedures comply with the specific standards. Additionally, I participated in continuing professional education opportunities to stay updated on evolving auditing practices and standards.

2. Budgeting

Describe department budgeting, resource allocation, and planning. Include any approved procurements, preparation of an annual budget, and travel requests that may have occurred.

Department Budgeting and Resource Allocation

During the evaluation period, I developed the department's annual budget for FY 2024 and FY 2025 by analyzing historical spending patterns, forecasting anticipated needs, and aligning resource allocation with the department's priorities and strategic goals. The budget ensured support for the execution of the annual audit plan and accounted for necessary staffing, training, and technology resources to meet operational demands. I collaborated with our assigned Budget Analyst to propose a budget to be submitted to senior county management for review and ultimately approved by the Board of County Commissioners (BCC) as part of the countywide budget process.

Planning and Resource Management

- **Technology:** During the most recent Internal Audit Committee meeting, I presented the need to optimize the audit process by incorporating audit management software. The evaluation process highlighted key benefits, including streamlining workflows, improving accuracy, achieving cost savings, enhancing risk management, and providing comprehensive tracking.
- **Staffing:** At the start of my tenure as County Internal Auditor, the office lacked dedicated support staff. Administrative tasks were distributed among auditors and audit management, reducing their focus on core audit responsibilities. I evaluated audit workload and administrative needs, determining that reclassifying a vacant position to a support staff role would enhance office efficiency. With the support of the Internal Audit Committee and guidance from Human Resources, this reclassification was implemented.

Additionally, I identified the need for increased staffing to align with industry standards and ensure sufficient audit coverage across all departments, divisions, and activities under the BCC's control. A supplemental budget request was submitted to add an audit position, accounting for salary, benefits, and technology costs. This approach was successful to support increased audit plan completion, follow-up reviews, and discussion draft report issuance.

Approved Payments

I oversaw all payment processes for the department, ensuring each transaction complied with county procurement policies. Payments included renewing software licenses, obtaining office supplies, covering travel, educational expenses, dues, and memberships. I ensured all training requests adhered to county policies, with segregation of duties maintained from approval to payment processing.

Travel Requests

Travel requests submitted during the evaluation period focused on professional development opportunities critical to maintaining compliance with Government Auditing Standards. I properly submitted travel requests for staff members to attend training sessions and conferences to enhance competence and knowledge of current audit practices. All travel requests were reviewed and approved in accordance with county policies and were appropriately documented.

3. Inter/Intra-county and exterior group coordination – liaison requirements.

Discuss your liaison requirements with all internal and external stakeholders. This can include reporting to the Board of County Commissioners, county department heads during auditing and follow-up, process and reporting to the County Audit Committee, etc.

Liaison with the Board of County Commissioners (BCC)

During the evaluation period, I served as the primary liaison between the Office of Internal Audit and the BCC. Comprehensive quarterly reports were prepared and delivered to keep the BCC informed of audit activities and discussions with the audit committee. These reports included updates on completed audits, follow-up reviews, and a report from the Internal Auditor. To enhance clarity and accessibility, an Executive Summary was prepared for each report, highlighting significant items requiring attention. Additionally, a semiannual report was issued to the BCC, detailing the status of open audit recommendations.

I ensured all communications with the BCC were clear, timely, and supported by evidence-based conclusions to aid in their decision-making processes. All interactions adhered to the requirements of the Florida Sunshine Act to maintain transparency.

As part of the annual audit planning process, I also scheduled one-on-one meetings with each Commissioner to gather their perspectives on potential issues, concerns, and opportunities related to Palm Beach County. This input was instrumental in identifying emerging risks and prioritizing audit engagements. I also conducted additional meetings as needed to discuss significant topics or address emerging risks requiring the Commissioners' attention.

Coordination with the County Audit Committee

In accordance with the ordinance, I regularly reported to the County Audit Committee, providing updates on audit planning, progress, and results. I communicated upcoming meeting agendas, prepared detailed reports summarizing audit activities, and facilitated discussions on significant issues, such as addressing risks identified during audits and recommending process improvements.

To maintain ongoing communication, I engaged with the Audit Committee members to obtain approval of meeting minutes, review and approve final audit reports, and discuss proposed agenda items. I ensured the Audit Committee was kept informed and supported in fulfilling its oversight role. All communications adhered to Florida Sunshine Act requirements.

Collaboration with County Departments

During audit engagements, I maintained consistent communication with department heads and key personnel to ensure effective coordination. I conducted entrance conferences during the

planning phase to gather relevant information and establish clear expectations for the audit process. Throughout engagements, I encouraged audit teams to provide regular updates to department heads and promptly address any questions or concerns raised during the process.

At the conclusion of each audit, I facilitated exit conferences to review the discussion draft report with department leadership. These discussions focused on verifying the accuracy of facts and conclusions, ensuring that report language was balanced and fair, and addressing agency input prior to finalizing the report.

For follow-up audits, I monitored the implementation of recommendations, ensured progress is documented, and verified compliance with agreed corrective actions. All interactions were conducted professionally, fostering a collaborative and accountable environment to improve processes and outcomes.

Engagement with External Stakeholders

I acted as the primary point of contact for external auditors, regulatory agencies, and other stakeholders as needed. This included being prepared to provide requested documentation, facilitate access to records, and ensuring compliance with external audit requirements.

As part of my responsibilities, I work annually with the Tourist Development Executive Director to review external audit reports for their six agencies. This review ensures that findings and recommendations were addressed in a timely manner. I also presented conclusions from these reviews at the Tourist Development Board and Tourist Development Finance meetings providing a clear summary of results and recommendations.

4. Leadership – *influencing others to achieve shared goals.*

Discuss leadership behaviors including communicating change/shared vision; development of office-wide goals; delegation of authority; implementation of any new office policies and procedures, coaching of direct reports, structuring opportunities for advancement, and inspiring confidence in the workforce; managing interpersonal conflict both within and between the office and other country departments.

Communicating Change and Shared Vision

During the evaluation period, I ensured that the strategic priorities adopted by the BCC were considered and incorporated into each audit engagement as appropriate. Staff was kept informed of any changes to these priorities, with regular updates provided in team meetings and individual discussions.

I consistently facilitate open discussions on improving our audit processes, leveraging the established audit manual as a foundation while encouraging staff input for efficiency and effectiveness. For example, I communicated key updates such as the evaluation of potential audit management software and adjustments to workflows, ensuring staff were fully informed and engaged. Feedback was actively solicited to foster alignment with the office’s shared vision and goals.

Development of Office-Wide Goals

I led the development of office-wide goals aligned with BCC objectives, with a focus on enhancing audit coverage, improving efficiency, and maintaining compliance with Government Auditing Standards. Performance metrics, such as timely reporting, follow-up on open recommendations, and implementation of audit recommendations, were tracked and communicated to staff during periodic meetings to ensure transparency and alignment.

Delegation of Authority

To optimize resources and empower the team, I delegated key responsibilities, including engagement level risk assessments, audit fieldwork, and report drafting. Delegated tasks were supported by clearly defined roles and regular progress check-ins. While the Audit Manager provided day-to-day oversight, I maintained alignment with the broader vision and ensured effective delegation to achieve team success.

Implementation of New Policies and Procedures

I identified and resolved issues related to the timing of report issuance and Audit Committee review, resulting in the development and adoption of a new process to improve the timeline for audit reporting. This change streamlined the review and approval process, ensuring timely submission of reports to both the Audit Committee and the BCC while maintaining compliance with professional standards.

A significant improvement was initiated with regard to reporting of open audit recommendations. While previous reports did not include risk level or urgency for each open recommendation, this data is useful to help determine the significance of each open item. Risk level, compliance requirement, urgency and potential impact are all new categories added to the semiannual reporting. Enhancements were also made providing graphical displays of the urgency/importance, risk ranking, and open items by department.

Coaching and Development of Direct Reports

I provided ongoing coaching to staff, offering constructive feedback during audit engagements and conducting post-engagement “lessons learned” sessions. These sessions reviewed compliance with policies, technical methodologies, communication strategies, and areas for improvement.

Professional development opportunities were incorporated into staff schedules, emphasizing emerging audit practices and information technology. Training opportunities are evaluated based on relevance, budget, and alignment with both individual and office needs. I also ensured compliance with Government Auditing Standards while maintaining my professional certifications and enhancing my own technical and leadership skills.

Structuring Opportunities for Advancement

To support career growth, I worked with staff to identify developmental needs and align these with office priorities. Staff were given opportunities to lead complex audit assignments and assume diverse roles to build their skills and prepare for advancement. I also supported the established structure that outlines the knowledge, skills, and abilities required for promotion, ensuring transparency and fairness.

Inspiring Confidence in the Workforce

Through transparent communication and active acknowledgment of accomplishments, I fostered trust and confidence within the team. I implemented recognition practices, such as celebrating staff milestones (e.g., tenure anniversaries) and certifications during team meetings and Audit Committee reports. High-priority audit completions and individual contributions were publicly recognized to motivate and inspire the workforce.

Managing Interpersonal Conflict

I addressed interpersonal conflicts within the office and between the Internal Audit Office and other county departments by acting as a neutral mediator. For example, I facilitated discussions between staff and department leadership to resolve disagreements over audit findings, ensuring professionalism and a focus on evidence-based conclusions. Within the office, I encouraged open communication and created a collaborative environment where staff felt comfortable providing honest feedback.

5. Management of staff - *determining work requirements, staffing, scheduling, and workflow.*

Discuss the process of HR related actions such as recruitment, selection, training, etc; the assignment of auditors to teams and projects; overseeing follow-up on outstanding audit recommendations; developing and maintaining high standards of evaluation for auditors; implementing a system of feedback for county business units; implementing standardized training, performance assessment, and hiring practices.

Recruitment, Selection, and Hiring Practices

During the evaluation period, I led the recruitment and selection process for two vacant positions in the Internal Audit Office. I drafted job descriptions aligned with office needs, prepared employee requisitions, and ensured compliance with the Americans with Disabilities Act. I actively participated in screening and interviewing candidates while adhering to county hiring policies and Equal Employment Opportunity guidelines. In collaboration with Human Resources, I expanded recruitment efforts by leveraging professional auditing associations, local and national chapters, and professional social media platforms to attract qualified candidates. I implemented a structured and consistent interview process to ensure transparency and fairness, prioritizing technical competence and alignment with office objectives.

Training and Development

I maintained a structured staff development program that outlined specific knowledge, skills, and experience requirements to advance to the next career level. I encouraged staff to participate in external courses, webinars, and on-the-job learning to support professional growth and compliance with government auditing standards. While budget constraints limits specialized audit roles, staff are engaged in targeted training in areas such as information technology, data analytics, and updates to Government Auditing Standards. Training opportunities were tailored to individual staff needs and office objectives, and I tracked compliance with Continuing Professional Education (CPE) requirements to ensure certifications remained current.

Assignment of Auditors to Teams and Projects

I strategically assigned auditors to projects based on their expertise, experience, and professional development goals. Workloads were balanced to ensure efficient use of resources, and junior staff were paired with experienced auditors for mentorship and skill-building. More experienced team members were assigned to complex audits requiring specialized knowledge. Roles and expectations for each assignment were communicated during planning sessions and team meetings.

Overseeing Follow-Up on Outstanding Audit Recommendations

I implemented a structured process to track and monitor outstanding audit recommendations. A comprehensive database was maintained to document the status, responsible parties, and target completion dates for each recommendation. Staff conducted follow-up reviews to validate that

corrective actions were implemented and issues were resolved. I provided oversight to ensure follow-up activities were thoroughly documented, and I delivered progress updates to stakeholders, including the County Audit Committee and Board of County Commissioners, through semiannual reports.

Taking an active role in resolving open recommendations in a timely manner, I have been diligent in receiving input from the audit teams to determine audit status and worked with department heads to obtain confirmation of corrective action plans. I continue to work with the County Administrator to address overly dated, open audit recommendations. To assist with this effort, we now have an assigned liaison from the county administration team to implement a solid collaboration on the oversight and timely resolution for outstanding audit recommendations.

Maintaining High Standards of Evaluation for Auditors

Although Palm Beach County does not have an active performance evaluation system, I conducted post-engagement lessons-learned meetings to provide constructive feedback to staff. These sessions highlighted areas for improvement and informed future training priorities, ensuring continuous development of technical and professional skills in alignment with county policies and professional standards.

Implementing a System of Feedback for County Business Units

I implemented a standardized process to collect feedback from audited county departments through post-audit surveys. The surveys assessed the effectiveness of the audit process, communication, and the value provided. Feedback was analyzed for trends, and potential adjustments to the audit approach where necessary. Results were shared with the audit team to promote skill development and continuous improvement in communication and professional interactions.

6. Management of output, resources, and performance – *maintaining structures required for completing the work of the county auditor's office.*

Monitoring for new and developing risks; keep audit manual up-to-date; review and approval of audit reports; keep up with professional literature; monitor for new or emerging methodologies or technologies; maintaining a firm understanding of auditor resources and deploying them where need is greatest, as well as where they will have the greatest impact.

Monitoring for New and Developing Risks

During the evaluation period, I monitored emerging risks and trends affecting Palm Beach County by implementing a process to track local media reports and staying updated on industry developments. I attended relevant conferences, such as the Ignite Conference sponsored by the Institute of Internal Auditors, to gain insights into real-world cases and critical risks. These efforts were considered during the annual risk assessment and audit plan phase, ensuring alignment with evolving priorities. I also facilitated discussions with county senior management and Palm Beach County Board members to identify and address risks and began communicating emerging risks as needed to the Audit Committee through quarterly reporting.

Keeping Audit Manual Up-to-Date

While major updates to the audit manual were not made during the evaluation period, I acknowledge that it must remain a dynamic document aligned with Government Auditing Standards (Yellow Book). Minor revisions should be made to reflect updates in audit practices. I remain committed to reviewing and updating the manual to improve clarity, promote efficiency, and align with changes in professional standards, county policies, and internal procedures.

Review and Approval of Audit Reports

Audit reports were reviewed thoroughly at multiple levels to ensure accuracy, clarity, and compliance with Government Auditing Standards. This included lead auditor reviews for documentation standards, independent reviews to validate evidence, and audit manager reviews for policy adherence. As County Internal Auditor, I conducted final reviews and approved reports to ensure quality control. Draft reports were shared with audited departments, followed by exit conferences to ensure fairness and accuracy. Finalized reports, including departmental responses, were submitted to the Audit Committee following established protocols.

Keeping Up with Professional Literature

I regularly reviewed professional literature, including *Internal Auditor Magazine* and *Fraud Magazine* from the Association of Certified Fraud Examiners. I stayed updated through email resources from the Institute of Internal Auditors (IIA), the Association of Local Government

Auditors (ALGA), and Government Auditing Standards to maintain awareness of best practices and new developments in auditing.

Monitoring for New or Emerging Methodologies or Technologies

To enhance efficiency, I proposed incorporating audit management software and led the evaluation process, highlighting benefits such as streamlined workflows, cost savings, and improved risk management. I also explored data analytics tools to identify trends and anomalies across large datasets and shared insights with the audit team for potential integration into future engagements.

Understanding and Deploying Auditor Resources

I maintained a comprehensive understanding of auditor resources and strategically deployed staff to areas of greatest impact. While workload balancing and assignment delegation were primarily the responsibility of the Audit Manager, I approved production plans to ensure resources were allocated effectively. Prioritization focused on high-risk areas identified in the annual risk assessment while maintaining flexibility for urgent or emerging issues.

Clarifying Statement on Determining Auditing Risk Assessments

To clarify, my initial response referred to the *development* and implementation of a comprehensive risk assessment tool, which was effectively utilized to prioritize audits for FY 2024 and FY 2025. The intent was to emphasize the practical application of an established framework, which I applied to assess and identify financial, operational, and reputational risks across county departments.

During the evaluation period, this risk assessment tool was fully operationalized in collaboration with the audit team. Key activities included reviewing historical audit findings, analyzing department budgets and expenditures, and gathering direct input from department heads, senior management, and county commissioners. This structured approach ensured that audits were prioritized based on identified vulnerabilities while aligning with operational and strategic priorities.

The risk assessment results were rigorously reviewed by the audit team and management to ensure balanced and professional judgment. These results were presented to the Audit Committee for review and approval, and subsequently shared publicly with the Board of County Commissioners to maintain full transparency. The risk assessment framework continues to be an essential tool for ensuring that audits are effective and aligned with the county's evolving needs and risks.

Clarifying Statement on the Prioritization of Audits

To clarify my initial response, the prioritization of audits during the evaluation period was based on a structured risk assessment methodology comprising three primary elements: management input, financial factors, and auditor judgment. These elements guided the development of the annual audit plan and ensured that high-risk areas were effectively addressed.

1. Risk Weighting and Evaluation:

- **Management Input:** Input from department heads, senior management, and the Board of County Commissioners was collected to identify areas of concern and align audit priorities with strategic goals and emerging risks.
- **Financial Factors:** Departments managing significant public funds through grants, contracts, or revenue-generating activities were given higher risk weightings due to their potential operational impact.
- **Auditor Judgment:** The audit team assessed internal control processes, management capabilities, and the control environment observed during prior audits. Exceptions and risks noted in individual audits were incorporated into this evaluation.

The weighting of these elements was discussed collaboratively with the audit team during staff meetings to ensure a comprehensive and balanced approach.

2. Risk Tracking and Cycle Process:

To track and manage audit cycles, Internal Audit maintains a detailed spreadsheet database documenting:

- All county audits conducted over the past 10 years.

- Department names, types of audits, and report numbers.
- The date of the most recent audit engagement for each department.

This tool helps evaluate the time elapsed since the last audit, ensuring that audit cycles are appropriately managed. Departments are classified based on the recency of their last engagement, enabling the prioritization of outdated reviews or areas of higher risk.

By combining a robust methodology with tools to track and manage audit cycles, Internal Audit ensures that high-risk areas and strategic priorities are effectively addressed. I hope this additional detail clarifies the processes and considerations used during the evaluation period.

Clarifying Statement on Inter/Intra-County and Exterior Group Coordination – Liaison Requirements with Internal and External Stakeholders

To clarify my initial response, I would like to provide additional detail regarding coordination and communication with the County Administrator and Assistant County Administrators, which was not explicitly addressed in my original submission. These interactions are a critical component of maintaining effective collaboration and alignment between Internal Audit and county leadership.

Coordination with the County Administrator and Assistant County Administrators:

- **Audit Engagement Notifications:** All notifications related to audit engagements, including initiation notices and final audit reports, are consistently copied to the cognizant Assistant County Administrator to ensure transparency and alignment with senior leadership.
- **Communication of Issues:** Any issues or concerns identified during an audit that are not significant enough to be included in the final report are communicated directly to the relevant department heads and copied to the appropriate Assistant County Administrator, ensuring timely resolution.
- **Annual Risk Assessment Meetings:** During the annual risk assessment process, specific meetings are held with each Assistant County Administrator to discuss risk areas within the departments they oversee. These meetings provide valuable insights into operational challenges and emerging risks.
- **Senior-Level Input:** Each year, I conduct an in-person meeting with the County Administrator to gather input on significant risks or concerns facing the organization. These meetings ensure that the annual audit plan aligns with strategic goals and leadership priorities.
- **Ongoing Coordination:** I regularly coordinate meetings with the County Administrator to discuss ongoing audits, timeliness of open audit recommendations, and upcoming plans or potential challenges.

These interactions ensure that Internal Audit maintains open communication, alignment, and transparency with county leadership while supporting the overall mission and objectives of Palm Beach County.

Clarifying Statement on Leadership – Managing Interpersonal Conflict and Resolving Disagreements on Standards with Department Leadership

To address the committee’s request for clarification, I would like to provide additional detail regarding my approach to resolving disagreements with department leadership over audit findings, particularly regarding the application of standards and conclusions. While my initial response highlighted my role as a neutral mediator, the following elaborates on specific steps taken to ensure collaboration, transparency, and professionalism:

1. Exit Conferences:

At the conclusion of each audit engagement, I coordinate in-person exit conferences with department leadership to discuss the audit process, evidence, and results. These meetings provide an opportunity for feedback, clarification, and ensuring that findings are fairly presented.

2. Follow-Up Meetings:

When necessary, I schedule follow-up meetings to address unresolved concerns. These meetings allow both parties to revisit evidence and conclusions, ensuring that the audit report reflects an accurate and balanced perspective.

3. Ongoing Communication:

Throughout the audit process, I maintain periodic communication with department leadership via phone calls, emails, or even at county meetings where opportunities are presented. This approach fosters an open dialogue, addressing concerns and clarifying questions in a less formal setting.

4. Inclusion of Official Responses:

To promote transparency and fairness, each department’s official response to the audit is included in the final report. This ensures that department leadership’s perspectives are presented alongside the audit findings.

5. Focus on Process Improvement:

By emphasizing the shared goal of process improvement, I foster an environment where disagreements are addressed constructively. This collaborative approach focuses on solutions rather than criticism, enabling both parties to work effectively toward shared objectives.

These actions demonstrate my commitment to managing interpersonal conflict and resolving disagreements in a professional, transparent, and collaborative manner while maintaining the integrity and objectivity of the audit process.

ATTACHMENT 3

| Agency Name | Internal Auditor Title | Population Served | Date of Hire | Base Annual Salary | Salary Range | Date of Last Increase | Additional Retirement Benefits | Deferred Comp Match | Deferred Comp - (additional amount received by Internal Auditor) | Performance /Annual Pay Increase | Longevity | Auto Allowance | Cell Phone Allowance | Other Expenses | Total Comp | Comments |
|-------------------------|-------------------------------|-------------------|--------------|--------------------|----------------------------|------------------------------|-----------------------------------|---------------------|--|----------------------------------|--------------|--------------------|----------------------|----------------|-------------------|-----------------------------|
| Palm Beach County | Internal Auditor | 1,533,801 | 7/1/2023 | \$237,083 | Contracted | 9/21/2024 | FRS Senior Mgmt Category | yes | Max allowed by law | Varies | Yes | \$500.00 per month | N/A | - | \$237,083 | . |
| Broward County | County Auditor | 1,962,531 | N/A | \$307,782 | N/A | 10/2/2022 | N/A | yes | \$6k to 18k | Subject to approval from board | N/A | \$600.00 per month | No | n/a | Approx. \$307,782 | Total comp does not include |
| Hillsborough County | Internal Auditor | 1,579,746 | N/A | \$161,710 | Contracted | 10/1/2024 | FRS Senior Mgmt Category | 5.4% of base salary | N/A | Varies | N/A | \$300 monthly | N/A | N/A | - | . |
| Miami-Dade County | County Internal Auditor | 2,701,767 | 10/1/2022 | \$280,000 | Contracted | Salary Determined by the BCC | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | Not Provided | - | Not Provided |
| Duval County | Counsel Auditor | 1,030,822 | N/A | \$245,214 | Contracted | N/A | FRS Senior Mgmt Category | N/A | N/A | N/A | N/A | N/A | N/A | N/A | \$245,214 | . |
| Collier County | Director, Corp Compliance | 404,310 | N/A | \$152,037 | N/A | N/A | FRS Senior Mgmt Category | N/A | N/A | Subject to approval from board | N/A | N/A | N/A | N/A | \$152,037 | . |
| City of Tampa | Director, Internal Auditor | 403,364 | N/A | \$178,256 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | \$178,256 | . |
| Town of Palm Beach | Town of Palm Beach Controller | 9,258 | N/A | \$214,686 | \$91,902.84 - \$147,116.26 | N/A | N/A | 6% of base salary | N/A | N/A | N/A | \$300 monthly | N/A | N/A | \$214,686 | . |
| City of Fort Lauderdale | City Auditor | 184,255 | 4/25/2022 | \$278,222 | N/A | 10/13/2024 | 6.84% Employer Contribution - FRS | N/A | N/A | most recent was 3% | N/A | \$592 monthly | N/A | N/A | \$278,222 | . |
| City of West Palm Beach | City Auditor; Beverly Mahazo | 124,130 | 1/5/2015 | \$167,751 | \$136,314-\$204,471 | 10/1/2024 | 7.5% Er Contribution | 457; no match | N/A | 3% | N/A | N/A | \$600 annually | N/A | 180,931.85 | |
| Orange County | | | | | | | | | | | | | | | | |
| Monroe County | | | | | | | | | | | | | | | | |
| City of Miami | | | | | | | | | | | | | | | | |

Hillsborough County - 63% of average =

Average of Counties over 1 million (w/o PBC) \$262,607
Average of Counties over 1 million (with PBC) \$254,099

Proposed PBC

| |
|-----------|
| \$250,000 |
|-----------|