

PALM BEACH COUNTY  
BOARD of COUNTY COMMISSIONERS  
BOARD APPOINTMENT SUMMARY

=====

Meeting Date: February 3, 2026

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

=====

I. EXECUTIVE BRIEF

**Motion and Title:** Staff recommends motion to approve: the appointment of one (1) individual to the Internal Audit Committee (IAC) from February 3, 2026 to September 30, 2028:

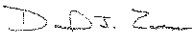
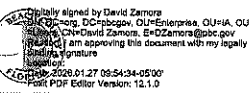

Seat	Nominee	Nominated by:
Alternate	Samuel Wilcox	Mayor Baxter

**SUMMARY:** The purpose of the IAC is to assist the Board of County Commissioners (BCC) in fulfilling its oversight and governance responsibilities related to County operations, and to provide advice and recommendations to the County Internal Auditor. 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. At its December 10, 2025 meeting, the IAC unanimously recommended the appointment of Mr. Wilcox to the Alternate Seat. Upon BCC approval, this appointee will serve a three (3)-year term. The IAC is comprised of five (5) full-member seats and one (1) alternate member seat. A memorandum dated November 7, 2025 was sent to the BCC for nomination. Approval of this appointment will fill all five (5) full member seats and one (1) alternate seat. Countywide (DB)

**Background and Justification:** The BCC established the IAC in August 1987 through Resolution R87-1226. To strengthen independence and expertise, Ordinance 2010-006, adopted on March 23, 2010, restructured the Committee into a five (5)-member body composed of individuals independent of the County organization with professional experience in business or finance, government accounting, auditing, operations, financial management, or other relevant fields. Subsequently, Ordinance 2013-030, adopted on November 19, 2013, expanded the structure by adding one alternate member position.

- Attachments:**
- 1. Boards/Committees Application with resume of Samuel Wilcox
  - 2. Audit committee background and current membership list
  - 3. Memo to Commissioners regarding appointments

=====

Recommended by:			
	County Internal Auditor		Date
Legal Sufficiency:			1/27/26
	Assistant County Attorney		Date

## II. REVIEW COMMENTS

### A. Other Department Review:

---

Department Director



PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
BOARDS/COMMITTEES APPLICATION  
301 N Olive Avenue, WPS, FL 33401  
[www.discover.pbcgov.org](http://www.discover.pbcgov.org)

## BOARDS/COMMITTEES APPLICATION

The information provided on this form will be used in considering your nomination.  
(Answer "NONE" or "N/A" where appropriate.)

APPLICANT TO COMPLETE/SUBMIT THE FOLLOWING:

- SECTION II
- CONTRACTUAL RELATIONSHIPS
- CODE OF ETHICS TRAINING
- RESUME or BIOGRAPHY

### SECTION I (OFFICE USE ONLY)

☒ Advisory ☐ Not Advisory

BOARD/COMMITTEE NAME: Audit Committee

TYPE OF APPOINTMENT:

☒ AT-LARGE ☐ DISTRICT#  
☐ REAPPOINTMENT ☒ NEW APPOINTMENT  
TERM: 10/1/2025 START DATE 09/30/2028 END DATE  
LENGTH OF TERM: 3 YEARS  
SEAT#: Alternate  
SEAT REQUIREMENT:

COMPLETING AN UNEXPIRED TERM?

YES ☒ NO

IF YES: DUE TO:

RESIGNATION ☐ OTHER

COMPLETING TERM FOR:

ORIGINAL TERM EXPIRES:

★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

(to be completed by applicant)

\*MUST BE A PALM BEACH COUNTY RESIDENT

NAME: (First/Middle Initial/Last)

Samuel N Wilcox

ADDRESS:

9 Blenheim Ct

CITY:

Palm Beach Gardens

STATE:

FL

ZIP:

33418

PHONE#:

304-993-7067

EMAIL:

WilcoxS1992Afr\*!@com

BUSINESS/EMPLOYER NAME:

Wilcox Management LLC

OCCUPATION:

PrASUfini

ADDRESS:

? Blenheim Ct

CITY:

Mr\* Beach Gardens

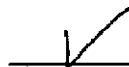
STATE:

FL

ZIP:

33418

MAILING PREFERENCE:



RESIDENCE

BUSINESS

HAVE YOU EVER BEEN CONVICTED OF A FELONY:

(conviction of a felony is not an automatic disqualifier from appointment)

YES

NO

IF YES - STATE THE COURT, NATURE OF OFFENSE, DISPOSITION OF CASE AND DATE:

**SECTION II - continued** (to be completed by applicant)

**CONTRACTUAL RELATIONSHIPS:** ✓ NONE        NOT APPLICABLE/(Governmental Entity)

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 Service</u>	<u>Term</u>
Example: (R#XX-XX/PO XX)	Parks & Rec	General Maintenance	10/01/00 - 09/30/2100
<u>      /      </u>	<u>      /      </u>	<u>      /      </u>	<u>      /      </u>

**SERVING ON OTHER ADVISORY BOARDS / COMMITTEES:**

Are you currently serving on any other Advisory Boards or Committees within Palm Beach County?

✓ YES

       NO

If YES, please list:

Citizens Advisory Committee For Health and Human Services

**Audit Committee Code of Ethics Training 12/17/2025**

**CODE OF ETHICS TRAINING:**

✓ COMPLETED

DATE: 8/05/2024

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. Ethics training is ongoing, and pursuant to PPM CW-P-79 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.

Training on the Palm Beach County Code of Ethics can be found on the web at:

<http://www.palmbeachcountyethics.com/training.htm>.

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

**APPLICANT'S SIGNATURE:** 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 Code of Ethics Training. By signing below, I acknowledge that I will be subject to the State of Florida and Palm Beach County Code of Ethics and the Florida Sunshine Law (Chapter 286, Florida Statutes).

(NOTE: Signature must be an actual signature or an electronic signature. A "typed" signature (name) will not be accepted)

SIGNATURE: Sam Wilcox

PRINTED

NAME:

Sam Wilcox

DATE:

10/23/25

**SECTION III - COMMISSIONER (OFFICE USE ONLY)**

DISTRICT #       

COMMISSIONER'S SIGNATURE: Am B

DATE:

10/28/25

**SECTION IV - (OFFICE USE ONLY)**

APPOINTMENT MADE:

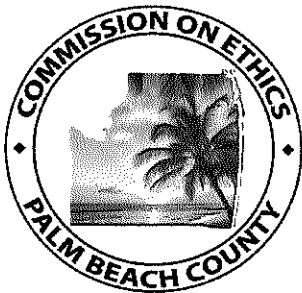
       YES

       NO

BCC MEETING:

       DATE

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



Honesty - Integrity - Character

# **PALM BEACH COUNTY**

## **CODE OF ETHICS**

### **TRAINING ACKNOWLEDGMENT**

Legal Name: Samuel Wilcox (Please print clearly)

Employee Identification Number: \_\_\_\_\_

Agency/Municipality: \_\_\_\_\_ Dept/Board: Audit Committee

By signing this acknowledgement, I am attesting that I have done the following:

☒ Read the Palm Beach County Code of Ethics Ordinance (Ctrl+Click to follow link)

**AND**

Have completed additional training by viewing one of the following:

☒ The Code of Ethics Training Program on the Intranet/Internet. (Ctrl+Click to follow link)

☐ The Code of Ethics Training Program on YouTube. (Ctrl+Click to follow link)

☐ A live presentation given on \_\_\_\_\_, 20\_\_\_\_.

I understand that I am responsible for understanding and abiding by the Palm Beach County Code of Ethics as I conduct my assigned duties during my term of employment. I also understand that the information in this policy is subject to change. Policy changes will be communicated to me by my supervisor or through official notices.

Sam Wilcox  
(Legal Signature)

12/17/2025  
(Date)

**Officials and Employees:** Submit signed forms according to your agency's policy  
**Advisory Board Members:** Submit signed forms to Appropriate Advisory Board Representative

**PLEASE SUBMIT THIS FORM TO APPROPRIATE PARTY AS HIGHLIGHTED ABOVE**  
**PLEASE DO NOT SUBMIT THIS FORM TO THE COMMISSION ON ETHICS**

300 North Dixie Highway, Suite 450, West Palm Beach, FL 33401  
PHONE: 561.355-1915 FAX: 561.355-1904  
Hotline: 877.766.5920 Website: www.palmbeachcountyethics.com



CONTACT

- 304-993-7067
- Sam@WilcoxManagementLLC.com
- 9 Blenheim Ct.  
Palm Beach Gardens, FL 33418
- [www.linkedin.com/in/samwilcox304](http://www.linkedin.com/in/samwilcox304)

SKILLS

- Leadership and Management
- Strong Communicator
- Facilitating Relationships
- Problem Solving and De-Escalation
- Multi-Tasking
- Critical Thinking
- Marketing

BOARDS

- AUGUST 2025 - PRESENT
  - Riviera Beach Police Foundation.  
Board Member
- NOVEMBER 2024 - PRESENT
  - Citizens Advisory Committee for Health and Human Services of Palm Beach County.  
Board Member
- OCTOBER 2024 - Present
  - Community Health Center of West Palm Beach.  
Board Member
- MAY 2024 - PRESENT
  - ABC Institute, Southeast, FL  
Board Member
- MARCH 2024 - PRESENT
  - ABC (Associate Builders and Contractors), Southeast, FL.  
Legislative Committee Member

SAMUEL WILCOX

CONSULTANT

WORK EXPERIENCE

- Great State Waste FEBRUARY 2025 - PRESENT
  - Chief Strategist
    - Political affairs
    - Business Development
- Clean Water LLC JANUARY 2021 - PRESENT
  - Sole Marketer
    - Business-to-business
    - Managing website and social media
    - Government Relations
    - <https://www.cleanwater-llc.com/>
- Wilcox Management LLC DECEMBER 2018 - PRESENT
  - President
    - Business consulting
    - Healthcare consulting
    - Strategy and new business development
    - Government relations
- Harm Reduction Center OCTOBER 2018 - PRESENT
  - Vice President/Chief Strategist
    - Oversee operations, marketing, and finances for the company
    - <https://harmreductioncenter.com/>
- Beach House Center for Recovery AUGUST 2016 - JUNE 2018
  - Operations Director
    - Supervise behavioral health staff
    - Meet daily needs of clients and the facility
- Jimmy Johns AUGUST 2015 - FEBRUARY 2016
  - General Manager
    - Manage daily operation of the franchise and supervise employees

## **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.
- 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:**

- Seat 1: Sonny Maken, MBA, term expires 9/30/2027
- Seat 2: Salvatore Faso, term expires 9/30/2028.
- Seat 3: Michael Kohner, CPA, term expires 9/30/27.
- Seat 4: John Gilbert, CPA, Chair, term expires 9/30/27.
- Seat 5: Donna Wisneski, CPA, term expires 9/30/2026.
- Alternate: Open

#### **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.



**Internal Auditor's Office**  
2300 North Jog Road  
West Palm Beach, FL 33411  
(561) 681-4480  
FAX: (561) 681-4490  
[www.pbc.gov/internalauditor](http://www.pbc.gov/internalauditor)

**Palm Beach County  
Board of County  
Commissioners**

Maria G. Marino, Mayor  
Sara Baxter, Vice Mayor  
Gregg K. Weiss  
Joel G. Flores  
Marci Woodward  
Maria Sachs  
Bobby Powell Jr.

**County Administrator**

Joseph Abruzzo

"An Equal Opportunity Employer"  
Official Electronic Letterhead

**Date:** November 7, 2025  
**To:** Maria Marino, Mayor and Members of the Board of County Commissioners  
**From:** David Zamora  
County Internal Auditor

**Re: Request for Nominations to fill Internal Audit Committee Vacancy**

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

**NOMINEES NEEDED**

At its September 17, 2025 meeting, the Internal Audit Committee unanimously recommended the appointment of Mr. Sonney Maken to Seat 1 and Mr. Salvatore Faso to Seat 2. These recommendations will come before the Board of County Commissioners (BCC) for approval at the November 18, 2025 BCC meeting. If approved, both appointees will serve three-year terms ending September 30, 2028.

Mr. Maken has been serving as the Committee's Alternate Member since December 2024. Upon his appointment to Seat 1 (pending BCC approval on November 18), the Alternate position will become vacant. Nominations are therefore requested to fill the Alternate seat of the Internal Audit Committee.

Internal Audit has already received nominations from a couple of Commissioners; however, this request is being made to allow equal opportunity for all Commissioners to submit nominations and identify interested candidates.

Attached for your reference:

- Background information on the Internal Audit Committee, including its enabling legislation, current composition, and meeting schedule.
- A fillable Boards/Committees Application Form.
- A Prospective Member Information Package that you may share directly with potential candidates.

If you wish to nominate a candidate, please either complete the attached application form and return it to me, or provide your candidate's contact information so our office can reach out. Please note that each applicant must also submit a résumé or brief bio with their application. To ensure all nominations receive full consideration, please provide your response by **November 21, 2025**.