

TO: ALL COUNTY PERSONNEL

**FROM: VERDENIA C. BAKER
COUNTY ADMINISTRATOR**

PREPARED BY: OFFICE OF FINANCIAL MANAGEMENT AND BUDGET (OFMB)

SUBJECT: IMPACT FEE COMPLIANCE REVIEWS

PPM #: CW-F-031

ISSUE DATE
January 29, 2025

EFFECTIVE DATE
January 29, 2025

PURPOSE:

To establish the authority for the Internal Auditor and Impact Fee Office staff to examine the records and transactions of all agencies in the county that collect and process impact fees on behalf of Palm Beach County.

UPDATES:

Future updates to this PPM are the responsibility of the Impact Fee Manager, under the direction of the Director of OFMB.

AUTHORITY:

- Palm Beach County Unified Land Development Code (ULDC), Article 13, as may be amended.
- Palm Beach County Charter, Section 1.3, as may be amended.

POLICY:

The Internal Auditor is responsible for examining the records of all agencies that collect and process impact fees on behalf of Palm Beach County. These records include impact fee documentation and supporting building permit records. The Impact Fee Office is also authorized to undertake such compliance reviews, as it deems appropriate, consistent with these policies and procedures.

The Internal Auditor or other County-designated reviewing personnel will investigate and report whether the countywide impact fee system is administered in accordance with Article 13 of the ULDC and related policy and procedure manuals.

Connection fees for water and wastewater activity administered by the Water Utilities Department of the County or of any municipality are not considered impact fees, and therefore are excluded from compliance with this PPM.

County and municipal building permit records must be maintained in a manner that allows the Internal Auditor or other County-designated reviewing personnel to review all impact fee transactions performed by affected agencies. These records will include all building permit records required to examine the accuracy and completeness of all impact fee assessments, calculations and collections.

Errors and omissions, including computational and clerical errors, identified within four years for building permit issuance may be subject to correction by the affected parties, including the feepayer. Computational or clerical errors do not excuse the affected parties, including the feepayer, from paying all impact fees due. Impact fees in effect at the time of permitting shall be collected when computation and clerical errors are identified.

PROCEDURE:

1. The Internal Auditor or Impact Fee Office staff will periodically examine the transactions and record-keeping systems of all agencies involved in impact fee collection and processing.
2. The Internal Auditor or Impact Fee Office staff will review municipal permitting, financial records, and impact fee assessment records to ensure that assessments, collections and permit issuance comply with Article 13 of the ULDC.
3. The Internal Auditor or Impact Fee Office staff will monitor reporting and transmittal processes to ensure that municipal impact fee collections are remitted to Palm Beach County in accordance with Article 13 of the ULDC.



VERDENIA C. BAKER
COUNTY ADMINISTRATOR

Supersession History

1. PPM # CW-F-031, effective 01/03/1992
2. PPM # CW-F-031, effective 05/01/1993
3. PPM # CW-F-031, effective 08/15/2007
4. PPM # CW-F-031, effective 07/19/2012
5. PPM # CW-F-031, effective 11/07/2017