ADDITIONAL MATERIAL

10:00 a.m. Regular Meeting FEBRUARY 7, 2017

SUBMITTED AT THE REQUEST OF OFFICE of the COUNTY AUDITOR



COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

February 6, 2017

To: Mayor and Members, Board of County Commissioners

From: Kathie-Ann Ulett, Interim County Auditor

Subject: Agenda Item 34 - Compensation Package for Interim County Auditor

The following information is provided for greater clarity and comparability of select local governmental auditors' compensation and responsibilities.

Auditors' Compensation and Responsibilities

			Internal	
			Audit	Commission
Entity	Position	Salary	Duties	Audit Duties
Broward County	County Auditor	\$223,646	Х	Х
Miami-Dade County	Internal Auditor ¹	\$231,771	Х	
Miami-Dade County	Commission Auditor	\$122,545		Х
Palm Beach County	Internal Auditor	\$171,336	X	
Fort Lauderdale	City Auditor	\$219,045	Х	X

Source: Prepared by Office of the County Auditor based on written confirmation via email or website.

An <u>internal auditor</u> independently conducts operational, compliance, performance, information technology, and financial audits of an entity's operations, vendors, suppliers, contractors and grantees.

A <u>commission auditor</u> reviews and provides advice on agenda items involving financial matters, attends board meetings and performs other duties assigned by the board.

Background

On November 2, 2002, the Broward County Charter was amended by the voters as proposed by the Charter Review Commission, to replace the position of Commission Auditor with the position of County Auditor. This new position was assigned expanded powers and duties including (1) internal auditing; (2) additional oversight of financial matters; and (3) review of business transactions and practices relating to County government. As a result of this Charter

¹ Director, Office of Audit and Management Services

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change, the staff and duties of the Office of Commission Auditor and Internal Audit Division were combined into a single Office of County Auditor effective July 1, 2003.

KAU/besa

cc: Bertha Henry, County Administrator
Joni Armstrong Coffey, County Attorney