

**PROPOSED**

## RESOLUTION NO. 2017-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO THE INDEPENDENT ANNUAL AUDIT; AMENDING SECTION 18.61 OF THE BROWARD COUNTY ADMINISTRATIVE CODE ("ADMINISTRATIVE CODE"), REGARDING THE ENGAGEMENT OF AN AUDITOR AND SELECTION PROCEDURES; AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE ADMINISTRATIVE CODE, AND AN EFFECTIVE DATE.

WHEREAS, Section 2.11 of the Broward County Charter requires that the Board of County Commissioners provide for an independent annual audit of the accounts and financial transactions of the County; and

WHEREAS, Section 125.01, Florida Statutes, requires that the Board of County Commissioners employ an independent certified public accountant to perform an annual financial audit of the accounts and financial transactions of the County; and

WHEREAS, Section 218.391, Florida Statutes, establishes certain procedures when selecting an auditor to conduct the annual financial audit; and

WHEREAS, Section 218.391, Florida Statutes, requires the County to establish an audit committee to assist the Board of County Commissioners in selecting an auditor to conduct the annual financial audit, NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. Section 18.61 of the Broward County Administrative Code is hereby amended to read as follows:

Coding: Words in ~~struck-through~~ type are deletions from existing text. Words in underscored type are additions.

1           **18.61. Independent Annual Audit.**

2           a.       Section ~~8.10~~ 2.11 of the Broward County Charter requires that the Board  
3 of County Commissioners provide for an independent annual audit of the accounts and  
4 financial transactions of the County. The contract administrator for the independent  
5 annual audit shall be the County Auditor. Section ~~41.45~~ 125.01, Florida Statutes,  
6 requires that the Board of County Commissioners employ an independent certified  
7 public accountant to perform an annual financial audit of the accounts and financial  
8 transactions of the County.

9           b.       The following policy shall govern the engagement of ~~external~~ an auditors  
10 for an independent annual audit of the accounts and financial transactions of the ~~Board~~  
11 ~~of County Commissioners~~ Broward County. ~~The Administrator is directed to provide for~~  
12 ~~an annual audit of the accounts and finances of the County. The audits shall be~~  
13 ~~performed by external auditors, recommended to and selected by the Board of County~~  
14 ~~Commissioners, through competitive negotiations.~~ As required by Section 218.391,  
15 Florida Statutes, the Board of County Commissioners shall establish an audit  
16 committee, in accordance with statutory requirements. The audit committee shall follow  
17 the auditor selection procedures set forth in the statute and shall rank and recommend  
18 auditors in order of preference. The Board of County Commissioners shall make the  
19 final determination in the selection of an auditor. The engagement of ~~the external~~ an  
20 auditor shall be for a five (5) year term with a mandatory change of auditors after five (5)  
21 years.

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1 Section 2. SEVERABILITY.

2 If any portion of this Resolution is determined by any Court to be invalid, the  
3 invalid portion shall be stricken, and such striking shall not affect the validity of the  
4 remainder of this Resolution. If any Court determines that this Resolution, or any  
5 portion hereof, cannot be legally applied to any individual(s), group(s), entity(ies),  
6 property(ies), or circumstance(s), such determination shall not affect the applicability  
7 hereof to any other individual, group, entity, property or circumstance.

8 Section 3. INCLUSION IN THE ADMINISTRATIVE CODE.

9 It is the intention of the Board of County Commissioners that the provisions of  
10 this Resolution shall become and be made a part of the Broward County Administrative  
11 Code; and that the sections of this Resolution be renumbered or relettered and the word  
12 "resolution" may be changed to "section," "article," or such other appropriate word or  
13 phrase in order to accomplish such intentions.

14 Section 4. EFFECTIVE DATE.

15 This Resolution shall become effective upon adoption.

17 ADOPTED this day of , 2017.

18 Approved as to form and legal sufficiency:  
19 Joni Armstrong Coffey, County Attorney

20  
21 By /s/ Daphne E. Jones 08/04/17  
Daphne E. Jones (date)  
22 Assistant County Attorney

23 DEJ/hb  
08/04/17  
External Audit Resolution.doc  
24 #17-009.00  
#17-101.00

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