



AGENDA

CHARTER REVIEW COMMISSION

Tuesday, April 12, 2022 - 6:00 PM
Council Chambers, 120 Malabar Road, SE, Palm Bay, Florida 32907

CALL TO ORDER: Meeting 2022-07

PLEDGE OF ALLEGIANCE:

ROLL CALL:

PUBLIC COMMENTS (Non-Agenda Items):

Public Comments on Agenda Items - Individuals wishing to address items on the agenda can do so at the time the item is being considered by the Commission. The Chairperson will ask for public comment prior to the Commission taking action on the item. Speakers are limited to three (3) minutes for agenda and non-agenda items. each.

ADOPTION OF MINUTES:

1. Meeting 2022-06; March 29, 2022.

REPORTS:

NEW BUSINESS:

1. Discussion of an Inspector General/Internal Auditor position as an appointed Charter Officer.
(CONTINUED FROM MEETING 2022-06)
2. Discussion of including provisions in the City Charter to fund the Road Maintenance Fund.

ADJOURNMENT:

In accordance with the Americans with Disabilities Act, persons needing special accommodations for this meeting shall, at least 48 hours prior to the meeting, contact the Office of the City Clerk at (321) 952-3414 or Florida Relay System at 711.

If you use assistive technology (such as a Braille reader, a screen reader, or TTY) and the format of any material on this website or documents contained therein interferes with your ability to access information, please contact us. To enable us to respond in a manner most helpful to you, please indicate the nature of your accessibility problem, the preferred format in which to receive the material, the web address of the requested material, and your contact information. Users who need accessibility assistance can also contact us by phone through the Federal Information Relay Service at 1-800-877-8339 for TTY/Voice communication.

Pursuant to Council Policies and Procedures, members of the public wishing to use electronic media when addressing City Council must provide the electronic file to staff for

screening no later than 2:00 P.M. on the day of the meeting; audio presentations must be submitted to the City Clerk at least twenty-four (24) hours prior to the meeting.

THIS MEETING IS BROADCAST LIVE ON THE CITY'S WEBSITE AND TELEVISED ON THE SPACE COAST GOVERNMENT TV CHANNEL.



LEGISLATIVE MEMORANDUM

DATE: 4/12/2022

RE: Meeting 2022-06; March 29, 2022.

ATTACHMENTS:

Description

Minutes - Meeting 2022-06

City of Palm Bay, Florida
CHARTER REVIEW COMMISSION
Meeting 2022-06

Held on Tuesday, the 29th day of March 2022, at the Palm Bay City Hall Council Chambers, 120 Malabar Road, Palm Bay, Florida.

The meeting was properly noticed pursuant to law; the minutes are on file in the Office of the City Clerk, City Hall, 120 Malabar Road, SE, Palm Bay, Florida. The minutes are not a verbatim transcript, but a brief summary of the discussions and actions taken at the meeting.

The meeting was called to order by Chair Capote at 6:00 P.M.

Ms. Maragh led the Pledge of Allegiance to the Flag.

ROLL CALL:

CHAIR:	William Capote	Present
VICE-CHAIR:	Phil Weinberg	Present
MEMBER:	Ken Delgado	Present
MEMBER:	David Myers	Absent
MEMBER:	Jeffrey McLeod	Present (Late)
MEMBER:	Phil Moore	Absent
MEMBER:	David Jones	Present
MEMBER:	Jordin Chandler	Present
MEMBER:	Randal Olszewski	Present
MEMBER:	Kay Maragh	Present

ALSO PRESENT:

Suzanne Sherman, City Manager; Patricia Smith, City Attorney.

PUBLIC COMMENTS:

Mr. McLeod joined the meeting at approximately 6:05 P.M.

A resident made a general comment.

ADOPTION OF MINUTES:

1. Meeting 2022-05; March 15, 2022.

Motion by Mr. Jones, seconded by Mr. Chandler, to adopt the minutes as presented.
Motion carried unanimously.

REPORTS:

1. Proposed amendments approved by the Commission. (INFORMATION ONLY)

There were no comments related to this item.

NEW BUSINESS:

1. Discussion of an Inspector General/Internal Auditor position as an appointed Charter Officer.

Ms. Sherman presented the request. She said that Deputy Mayor Johnson asked that the item be discussed by the Charter Review Commission (Commission) and noted the similar positions from other government agencies that were included in the agenda packet. The purpose of the position was to review city operations and infrastructure from a perspective of avoiding issues such as fraud, waste and abuse. The position would also be completely objective and separate from the other Charter Officers and would report directly to City Council. Ms. Sherman noted that the city currently had internal auditing processes in place that were adopted by Council.

Bill Battin, resident, said that this was already the responsibility of City Council and did not agree with relieving Council of its accountability and placing it on an appointed position. He added that there would be additional costs associated with the position, such as salary, staffing, office space, benefits, etc.

Mr. Chandler asked that Deputy Mayor Johnson attend the next meeting to explain the proposal. Chair Capote felt that the responsibility fell on Council and did not agree with an additional Charter Officer. Mr. Chandler questioned who would make the decision to have an audit, if one was needed. Chair Capote said it would be up to Council. Mr. Delgado said the city was already required to perform an annual audit.

Mr. McLeod asked if there were any Charter provisions regarding the audit process or if Council had the authority to request an audit. Ms. Smith said Council could request an audit at any time and designate a member of Council or a staff member to be involved in

the process, conduct workshops, etc. Mr. Jones questioned if the position would have other duties besides being an auditor.

Ms. Smith advised that Council had established a Fraud Investigation Committee (FIC) and whistleblower provisions through separate ordinances. The FIC consisted of the City Clerk as Chair, Chief Procurement Officer, Finance Director, Human Resources Director and City Attorney as legal advisor. The focus of the FIC was to investigate claims of fraud, waste, abuse and misuse of taxpayer dollars, etc. Ms. Sherman explained that the city had two different audits, financial and operational, and provided details on each.

Ms. Maragh was uncertain if another Charter Officer was needed. She asked the cost of the operational audit. Ms. Sherman said it was approximately \$30,000 for a team to perform the audit. Ms. Maragh said it would not be necessary nor practical to hire one person, or more if that individual needed staff, at a huge cost to pay the individual(s) plus benefits, etc. versus hiring a firm at a fraction of the cost.

There was further discussion among the Commission members.

Motion by Vice-Chair Weinberg, seconded by Mr. Jones, to table the item to the next meeting to be held on Tuesday, April 12, 2022, at 6:00 P.M., and request that Deputy Mayor Johnson be present

Motion carried with members voting as follows:

Chair Capote	Yea
Vice-Chair Weinberg	Yea
Mr. Delgado	Nay
Mr. McLeod	Yea
Mr. Jones	Yea
Mr. Chandler	Yea
Mr. Olszewski	Yea
Ms. Maragh	Yea

Chair Capote announced that the next meeting would be held on Tuesday, April 12, 2022, at 6:00 P.M.

Mr. Jones said that at the last meeting of the Infrastructure Advisory and Oversight Board, there was discussion of adding a certain percentage of taxes be put aside for the Road Maintenance Fund which would be established in the City Charter. He requested further information to be presented at the next meeting.

There was discussion on reconsideration of items. Ms. Smith said there were no provisions in the Rules of Procedure and suggested that if a member of the Commission wanted to have an item reconsidered, the Commission should vote on the reconsideration and have the item placed on the agenda at a subsequent meeting.

ADJOURNMENT:

The meeting adjourned at approximately 7:13 P.M.

William Capote, Chair

ATTEST:

Terese M. Jones, City Clerk



LEGISLATIVE MEMORANDUM

TO: Honorable Mayor and Members of the City Council

FROM: Terese Jones, City Clerk

DATE: 4/12/2022

RE: Discussion of an Inspector General/Internal Auditor position as an appointed Charter Officer. (CONTINUED FROM MEETING 2022-06)

At the last meeting, the CRC continued this item in order to have Deputy Mayor Johnson present to answer questions.

As stated previously, in 2019, former councilman, Jeff Bailey, asked Council to consider an amendment during the City Charter review process to include a Chief Financial Officer/Inspector General as a fourth Charter Officer to report directly to the City Council. Responsibilities would consist of financial oversight or auditing, as well as ethical complaints.

At the request of Deputy Mayor Johnson, Council concurred to present information to the Charter Review Commission for review.

Attached are various job descriptions from other governmental agencies related to an internal auditor, inspector general, independent auditor, etc.

REQUESTING DEPARTMENT:

Legislative

FISCAL IMPACT:

None at this time

RECOMMENDATION:

Request for the Charter Review Commission to review and provide input on a proposed fourth Charter Officer to be known as an Inspector General or Internal Auditor.

ATTACHMENTS:

Description

Job Description Examples

Internal Auditor I

CODE: 175 GRADE: 11

SUMMARY DESCRIPTION:

This is responsible work conducting supervised post-audits and performance audits of internal and external agencies who work directly, indirectly, or contractually for the Brevard County Board of County Commissioners.

EXAMPLES OF WORK PERFORMED:

(Note: These examples are intended only as illustrations of the various types of work performed in positions allocated to this class. The omission of specific statements does not exclude them from the position if the work is similar, related, or a logical assignment to the position.)

Assists in conducting post-audits and performance audits of Brevard County operations to determine extent of compliance with applicable law and ordinances, established policies, plans, and procedures.

With assistance, reviews and evaluates accounting systems and internal controls, analysis and reconciliation of accounts, accounting journals and ledgers and other general accounting procedures.

Assists in preparing audit reports and general statistical data.

With assistance, prepares findings of audit results and recommends improvements in accounting methods and management controls.

Under supervision, performs followup reviews to determine implementation of audit recommendations and suggested corrective actions.

Performs related work as required.

KNOWLEDGE, SKILLS AND ABILITIES:

(Note: The knowledge, skills and abilities (KSA's) identified in this class specification represent those needed to perform the duties of this class. Additional knowledge, skills, and abilities may be applicable for individual positions in the employing agency.)

Knowledge of basic accounting principles, internal controls, and generally accepted auditing standards.

Knowledge of basic mathematics and sampling principles and methods.

Knowledge of the methods used, and ability to compile, review and analyze data.

Knowledge of spreadsheet and word processing computer applications.

Ability to assist in-charge auditor in performing post-audits and performance audits, and preparing associated reports.

Ability to learn County operational and organizational structure.

Ability to learn, understand, interpret and apply laws, ordinances, rules, regulations, policies and procedures to determine compliance by auditee.

Ability to analyze, document, test, evaluate, and recommend improvements in internal control structure.

Ability to identify and prepare findings for improvements in economies and efficiencies.

Ability to prepare findings for internal control weaknesses and deficiencies, non-compliance with laws, rules, regulations, policies and procedures.

Ability to followup and report on status of prior audit findings and recommendations.

Ability to plan, organize and coordinate work assignments.
Ability to communicate effectively verbally and in writing.
Ability to establish and maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

A baccalaureate degree with a major in accounting or business administration, provided the latter included eighteen semester hours of accounting. Some governmental auditing experience preferred.

Internal Auditor II

CODE: 174 GRADE: 13

SUMMARY DESCRIPTION:

This is responsible work conducting routine post-audits and performance audits of internal and external agencies who work directly, indirectly, or contractually with the Brevard County Board of County Commissioners.

EXAMPLES OF WORK PERFORMED:

(Note: These examples are intended only as illustrations of the various types of work performed in positions allocated to this class. The omission of specific statements does not exclude them from the position if the work is similar, related, or a logical assignment to the position.)

Conducts routine post-audits and performance audits of Brevard County operations to determine extent of compliance with applicable law and ordinances, established policies, plans, and procedures and adequacy and efficiency of internal controls.

Assists in conducting complex post-audits and performance audits.

Reviews and evaluates accounting systems, analysis and reconciliation of accounts, accounting journals and ledgers and other general accounting procedures.

Conducts limited planning and scheduling of post-audits and performance audits.

Assists in the preparation of audit reports and general statistical data.

Prepares findings of audit results and recommends improvements in accounting methods and management controls.

Performs followup reviews to determine implementation of audit recommendations or corrective actions.

Performs related work as required.

KNOWLEDGE, SKILLS AND ABILITIES:

(Note: The knowledge, skills and abilities (KSA's) identified in this class specification represent those needed to perform the duties of this class. Additional knowledge, skills, and abilities may be applicable for individual positions in the employing agency.)

Knowledge of accounting principles, internal controls, and generally accepted auditing standards.

Knowledge of basic mathematics and sampling principles and methods.

Knowledge of the methods used, and ability to compile, review and analyze data.

Knowledge of spreadsheet and word processing computer applications used within the department.

Knowledge of County operations and organizational structure.

Ability to perform routine post-audits and performance audits and prepare associated reports.

Ability to assist in conducting complex audits and prepare associated reports.

Ability to assist in developing audit programs.

Ability to understand, interpret and apply laws, ordinances, rules, regulations, policies and procedures to determine compliance by auditee.

Ability to analyze, document, test, evaluate and recommend improvements in internal control structure.

Ability to identify and prepare findings for improvements in economies and efficiencies.

Ability to prepare findings for internal control weaknesses and deficiencies, non-compliance with laws,

rules, regulations, policies and procedures.

Ability to followup and report on status of prior audit findings and recommendations.

Ability to perform tasks with only limited supervision.

Ability to plan, organize and coordinate work assignments.

Ability to communicate effectively verbally and in writing.

Ability to establish and maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

A baccalaureate degree with a major in accounting or business administration, provided the latter included eighteen semester hours of accounting, and either one year of professional accounting or auditing experience or one year as Internal Auditor I.

A C.P.A., C.I.A., or advanced degree in accounting or business administration may be substituted for one year experience.

Jacksonville, Florida Code of Ordinances Sec. 602.301

ORDINANCE CODE City of JACKSONVILLE, FLORIDA Codified through Ordinance No. 2022-56-E, enacted February 22, 2022. (Supp. No. 56, Update 1)

Florida Municipal Codes > Florida > Jacksonville Code of Ordinances > TITLE XVI - JUDICIAL CODE > Chapter 602 - JACKSONVILLE ETHICS CODE > PART 3. INSPECTOR GENERAL

§ Sec. 602.301 Establishment; Office of Inspector General.

There is created an Independent Office of Inspector General. The organization and administration of the Office shall be independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General.

HISTORY NOTE:

(Ord. 2014-519-E, 5)

Florida Municipal Codes

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Jacksonville, Florida Code of Ordinances Sec. 602.304

ORDINANCE CODE City of JACKSONVILLE, FLORIDA Codified through Ordinance No. 2022-56-E, enacted February 22, 2022. (Supp. No. 56, Update 1)

Florida Municipal Codes > Florida > Jacksonville Code of Ordinances > TITLE XVI - JUDICIAL CODE > Chapter 602 - JACKSONVILLE ETHICS CODE > PART 3. INSPECTOR GENERAL

§ Sec. 602.304 Inspector General Established; Qualifications.

The Inspector General shall head the Office of Inspector General and shall have a bachelor's degree or higher from an accredited college or university, and at least ten years of experience in government auditing, investigation, or prosecutorial or criminal justice administration, public administration or business administration. A master's degree or higher is preferred. Professional certifications such as certified inspector general, certified inspector general auditor or investigator, certified public accountant, certified internal auditor, or certified fraud examiner are recommended. The Inspector General shall not have been found guilty of or entered a plea of nolo contendere to any felony, or any misdemeanor involving the breach of public trust. If not already certified as an inspector general, the Inspector General shall be required to obtain certification within 24 months of becoming the Inspector General.

HISTORY NOTE:

(Ord. 2014-519-E, 5; Ord. 2018-262-E , 1)

Florida Municipal Codes

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Jacksonville, Florida Code of Ordinances Sec. 602.302

ORDINANCE CODE City of JACKSONVILLE, FLORIDA Codified through Ordinance No. 2022-56-E, enacted February 22, 2022. (Supp. No. 56, Update 1)

Florida Municipal Codes > Florida > Jacksonville Code of Ordinances > TITLE XVI - JUDICIAL CODE > Chapter 602 - JACKSONVILLE ETHICS CODE > PART 3. INSPECTOR GENERAL

§ Sec. 602.302 Purpose.

The purpose of this Part is to establish a full-time Office of Inspector General in order to provide increased accountability, integrity, and oversight of the entire consolidated government, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud and abuse. This Part shall not apply to the Office of the State Attorney, and the Office of the Public Defender.

HISTORY NOTE:

(Ord. 2014-519-E, 5; Ord. 2016-332-E , 3)

Florida Municipal Codes

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Palm Beach County, Florida Code of Ordinances Sec. 8.3

CODE OF ORDINANCES County of PALM BEACH, FLORIDA Codified through Ordinance No.
2021-041, enacted December 21, 2021. (Supp. No. 109)

*Florida Municipal Codes > Florida > Palm Beach County Code of Ordinances > VOLUME I -
CHARTER OF PALM BEACH COUNTY, FLORIDA > ARTICLE VIII. ETHICS REGULATION*

§ Sec. 8.3 Inspector general.

The County shall, by ordinance, establish an Office of Inspector General to provide independent oversight of publicly funded transactions, projects, and other local government operations. The ordinance shall be prepared, adopted, and amended pursuant to the procedures in Section 8.4 below (hereinafter "Implementing Ordinance"). The Implementing Ordinance shall provide that the Inspector General shall be selected by a Selection Committee, comprised of the Commission on Ethics, the State Attorney or designee, and the Public Defender or designee. The Implementing Ordinance shall further provide that the Inspector General shall serve a fixed term, and prior to completion of that term, may be removed only for cause and pursuant to a procedure requiring, at a minimum, supermajority votes at duly noticed public hearings of the Board of County Commissioners and the Selection Committee. The Office of Inspector General shall be funded at minimum in an amount equal to one quarter of one percent of contracts of the County and all other governmental entities subject to the authority of the Inspector General (the "Funding Base") as determined by the Implementing Ordinance. The Board of County Commissioners may increase or decrease the Funding Base upon a showing of need for such adjustment based upon criteria contained in the Implementing Ordinance but in no event shall the Funding Base be reduced below one quarter of one percent unless the request for such reduction is made by the Inspector General. The demonstration of need shall be subject to review and recommendation by the Review Committee, which recommendation shall only be overruled by a supermajority vote of the Board of County Commissioners. No adjustment shall occur if such adjustment results in the Office of the Inspector General not being adequately funded.

HISTORY NOTE:

Palm Beach County, Florida Code of Ordinances Sec. 8.3

(Ord. No. 2010-019, pt. 1, 7-20-10)

Florida Municipal Codes

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Senior Compliance & Management Analyst

Class Code:
AD41

Bargaining Unit:

CITY OF MELBOURNE
Revision Date: Apr 22, 2019

SALARY RANGE

\$52,782.00 - \$87,618.00 Annually

DESCRIPTION:

Under the general direction of the Director of Management Services, performs highly technical professional analytical work in examining management practices for compliance with policies, procedures, rules, and regulations; review and audit of financial records maintained by the City and other entities; and in support of special studies for the City Manager and Department Directors to improve operations. Requires the ability to exercise independent judgment within established policy. The position requires discrete handling of confidential and/or sensitive information and diplomatic skill in communicating findings and results. Assignments are carried out in accordance with general work instructions, professional knowledge, State laws, and policies and procedures. Assigned work is evaluated through observation, conferences, oral and written reports, and through results obtained. Incumbent may be required to work in excess of the 40-hour work week during critical periods. Performs other work as assigned.

EXAMPLES OF DUTIES:

Schedules and conducts periodic audits or reviews of financial data and operational procedures for compliance with City policy. Such reviews are conducted in accordance with the Internal Audit Policies and Procedures.

Prepares report of findings and makes recommendations concerning modification or establishment of internal controls or other operational procedures.

Conducts specialized studies and surveys, and reports findings, results, and

recommendations to senior management.

Prepares, runs, and compiles financial reports necessary for audits, reviews, or studies.

Reviews budget reports, financial reports, and investments reports for compliance with State laws and monitoring of trends, which could indicate areas of concern.

Makes presentations on subject matter areas.

Prepares and reviews policies and procedures.

Reads, interprets, and applies technical data, governmental accounting, budgeting, and investment principles and practices as they relate to City operations.

Performs account analyses in support of quarterly budget reviews and annual budget preparation.

Assists with preparation of annual budget.

Attends Council Board meetings and workshops as needed.

Communicates effectively with the public and City staff.

Reads, listens, and communicates with City staff about financial matters.

MINIMUM QUALIFICATIONS:

Bachelor's degree from an accredited four-year college or university in Finance Accounting, Economics, Business Administration, or Public Administration, supplemented by at least three years of progressively responsible experience in management analysis, government finance, or auditing in a complex organization involving a computer-based data and management information system; or an equivalent combination of training and experience that provides the required knowledge, skills, and abilities as determined by the Department Director. Position requires managerial level experience and demonstrated ability to succinctly and clearly communicate in writing. Master's degree preferred.

KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of the organization, functions, policies, and administrative procedures of City government.

Knowledge of sound management and accounting principles and practices.

Knowledge of rules and regulations pertaining to governments in the area of finance administration, budget, personnel, pension, and investments.

Skill in the use of personal computers.

Ability to prepare comprehensive written reports and present recommendations orally and in writing.

Ability to communicate clearly, both orally and in writing.

Ability to establish and maintain good working relationships with associates and the general public.

Ability to plan and organize work to meet deadlines.

Ability to gather, compile, and analyze data.

Ability to make public presentations.

Ability to work independently and with little supervision.

Ability to work quickly and accurately to meet multiple and/or short deadlines.

Ability to be flexible and change priorities at a moment's notice.

Ability to communicate in English, both orally and in writing.

Ability to hear, speak, and understand conversation in English spoken in a normal tone of voice.

Ability to see, read, and comprehend letters, numbers and words in English in large and small print.

Ability to print, use cursive writing, and draw letters, numbers, words, characters, and symbols which are legible and understood by others.

Ability to lift, carry, push, or pull items that weigh up to 15 lbs.

Ability to operate office equipment requiring the use of hands, wrists, and fingers.

Ability to work in an enclosed area.

Ability to sit for long periods of time not to exceed two (2) consecutive hours.

Ability to walk, stand, stoop, kneel, bend, grasp, and climb stairs throughout the working day.

Ability to learn and complete tasks of simple and complicated manner with little instruction.

Ability to control behavior when encountering stressful situations or short deadlines.

Ability to maintain high level of concentration despite constant interruptions.

Miami Beach, Florida Code of Ordinances Sec. 2-256

CODE City of MIAMI BEACH, FLORIDA Codified through Ordinance No. 2021-4406, enacted
March 17, 2021. (Supp. No. 83)

*Florida Municipal Codes > Florida > Miami Beach Code of Ordinances > Subpart A - GENERAL
ORDINANCES > Chapter 2 - ADMINISTRATION > ARTICLE IV. - OFFICERS AND EMPLOYEES >
DIVISION 5. OFFICE OF INSPECTOR GENERAL*

§ Sec. 2-256 Office of inspector general.

(a) *Created and established.* The City of Miami Beach Office of Inspector General is hereby created as an independent body to perform investigations, audits, reviews, and oversight of municipal matters including city contracts, programs, projects, and expenditures, in order to identify efficiencies, and to detect and prevent fraud, waste, mismanagement, misconduct, and abuse of power. For purposes of this section, the office of inspector general shall be referred to as the office. The inspector general shall head the office. The organization and administration of the office shall be sufficiently independent to assure that no interference or influence external to the office adversely affects the independence and objectivity of the inspector general.

(b) *Minimum qualifications, appointment, and term of office.*

(1) *Minimum qualifications.* The inspector general shall be a person who:

- a. Has at least ten years of cumulative experience in any one, or in any combination, of the following professions or fields:
 - (i) Operational and/or audit experience in the public or private sector;
 - (ii) Federal, state, or local government attorney;
 - (iii) Progressive supervisory experience in an investigative public agency similar to an inspector general's office;
 - (iv) Federal, state, or local law enforcement officer; and/or

Miami Beach, Florida Code of Ordinances Sec. 2-256

- (v) Federal or state court judge;
 - b. Has, at a minimum, a four-year degree from an accredited institution of higher learning;
 - c. Has demonstrated the ability to work with local, state, and federal law enforcement agencies and the judiciary;
 - d. Has managed and completed complex investigations involving allegations of fraud, waste, mismanagement, misconduct, and abuse of power;
 - e. Has not been employed by the city (in any capacity other than as the city's inspector general, or as a member of the office management personnel) during the two-year period immediately prior to appointment;
 - f. Has significant operational and/or audit experience, at least five years of which is in the public sector;
 - g. Has not been found guilty of or entered a plea of nolo contendere to any felony, or any misdemeanor involving a breach of public trust; and
 - h. Has not been subject to any finding of a violation, or any other enforcement action, by the Miami-Dade County Commission on Ethics and Public Trust, or the Florida Commission on Ethics.
- (2) *Appointment.* The inspector general shall be appointed by the ad hoc inspector general selection committee (hereinafter referred to as the selection committee). Before any appointment by the selection committee shall become effective, the appointment must be approved, at the next regularly scheduled city commission meeting after the appointment, by a majority vote of the city commission. In the event that the appointment is not approved by the city commission, the appointment shall become null and void, and the selection committee shall promptly make a new appointment, which shall likewise be submitted for approval by the city commission.
- The selection committee shall be composed of seven members selected as follows:
- a. The state attorney in and for the Eleventh Judicial Circuit of Florida;
 - b. The Miami-Dade County Inspector General;

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- c. The Executive Director of the Miami-Dade Commission on Ethics and Public Trust;
- d. The city attorney;
- e. A member of the city's audit committee, who shall be selected by majority vote of the audit committee; and
- f. Two members with at least five years of experience in a senior management position in the fields of accounting general business, or law, each of whom shall be selected by majority vote of the city commission.

The members of the selection committee shall elect a chairperson who shall serve as chairperson until the selection committee's appointment of the inspector general is approved by the city commission. The selection committee shall select the inspector general from a list of qualified candidates submitted by the city manager's designee, who shall be the city's human resources director.

- (3) *Term.* The inspector general shall be appointed for a term of four years. In case of a vacancy in the position of inspector general, the city commission shall promptly appoint a qualified member of the office management personnel as interim inspector general, until such time as a successor inspector general can be appointed, in the manner described in subsection (b)(2) above. Any successor appointment made by the selection committee as provided in subsection (b)(2) shall be for a full four-year term.

At least 30 days prior to the expiration of each term, the city commission may, by majority vote, re-appoint the inspector general to another term. In the event that the city commission fails to re-appoint the inspector general prior to the expiration of a term, the city commission shall reconvene the selection committee to appoint an inspector general, in the manner described in subsection (b)(2). Nothing herein shall be construed to prevent the incumbent inspector general from submitting his or her name to the selection committee as a candidate to be considered for appointment.

- (4) *Staffing of selection committee.* The city manager's designee, who shall be the human resources director, shall provide staffing to the selection committee; shall advertise, as necessary, the acceptance of resumes for the position of inspector general; and shall provide the selection committee with a list of qualified candidates. The human

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resources director shall also be responsible for ensuring that background screening investigations are conducted on any candidate selected for interview by the selection committee. The results of the background screening investigations shall be provided to the selection committee prior to the interview of candidates.

(c) *Contract.* The city attorney shall negotiate a contract of employment with the inspector general, except that before any contract shall become effective, the contract must be approved by majority vote of the city commission.

(d) *Functions, authority, and powers.*

- (1) The office shall have the authority to conduct any reviews, audits, or investigations relating to any past, present, and proposed city contracts, programs, projects, and expenditures.
- (2) The office shall be authorized to conduct any reviews, audits, inspections, or investigations relating to city departments, agencies, boards, and committees.
- (3) The office shall have the power to require reports from the city manager, city departments, city agencies, boards, and committees, and city officers and employees, regarding any matter within the jurisdiction of the inspector general.
- (4) The inspector general shall, subject to the provisions in subsections (d)(4)a. and (d)(4)b. below, have the power to subpoena witnesses, administer oaths, and require the production of records regarding any matter within the jurisdiction of the office. In the case of a refusal to obey a subpoena issued to any person, the inspector general may make application to any circuit court of this state which shall have jurisdiction to order the witness to appear before the inspector general and to produce evidence, if so ordered, or to give testimony related to the matter in question.
 - a. Prior to issuing a subpoena, the inspector general shall notify the state attorney and the U.S. Attorney for the Southern District of Florida. The inspector general shall not interfere with any ongoing criminal investigation of the state attorney and/or the U.S. Attorney for the Southern District of Florida, where the state attorney and/or the U.S. Attorney has explicitly notified the inspector general, in writing, that the inspector general's investigation is interfering with an ongoing criminal investigation.

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- b. The subpoena power set forth in this subsection (d)(4) shall not extend to subpoenas to law enforcement officers in connection with investigations of complaints against them.
- (5) The inspector general shall have the power to report and/or recommend to the city commission and/or city manager whether a particular project or program is, or was, necessary and, if deemed necessary, whether the method used for implementing the project or program is, or was, efficient both financially and operationally. Any review of a proposed project or program shall be performed in such a manner as to assist the city commission and city manager in determining whether the project or program is the most feasible or efficient solution to a particular need or problem. Monitoring of an existing project or program may include reporting whether the project is on time, within budget, and in conformity with plans, specifications, and applicable law.
- (6) The office shall have the power to analyze the need for, and the reasonableness of, proposed change orders.
- (7) The inspector general may, on a random basis, perform audits, inspections, and reviews of all current city contracts.
- (8) The inspector general is empowered to conduct investigations that may result in referrals to law enforcement agencies and/or criminal investigations; provided, however, as follows:
- a. In the event that the inspector general detects corruption or fraud, the inspector general shall promptly notify all appropriate law enforcement agencies. Subsequent to notifying the appropriate law enforcement agency or agencies, the inspector general may assist each law enforcement agency in concluding the investigation.
- b. In the event that the inspector general detects a violation of any of the ordinances within the jurisdiction of the Miami-Dade County Commission on Ethics and Public Trust (hereinafter referred to as the ethics commission), the inspector general will promptly refer the matter to the ethics commission.
- (9) As applicable to the city's procurement of goods and services, the inspector general shall have the power to audit, investigate, monitor, inspect, and review the operations,

Miami Beach, Florida Code of Ordinances Sec. 2-256

activities, performance, and procurement process (including, but not limited to, establishment of bid specifications, bid submittals, past contract performance, and other activities) of a bidder, contractor, subcontractor, consultant, or subconsultant, or any such entity's officers, agents, employees, or lobbyists, as well as any such related activities of city staff, in order to ensure compliance with bid and contract specifications and to detect and prevent fraud, waste, mismanagement, misconduct, and abuse of power.

- (10) The inspector general shall be notified, in writing, prior to any meeting of a selection committee where any matter relating to the procurement of goods or services by the city is to be discussed. The notice required by this subsection (d)(10) shall be given to the inspector general as soon as possible after a meeting has been scheduled, but in no event later than 24 hours prior to the scheduled meeting. The inspector general may, at the inspector general's discretion, attend all city meetings relating to the procurement of goods or services as provided herein, and, in addition to the exercise of all powers conferred by this section, may pose questions and raise concerns consistent with the functions, authority, and powers of the inspector general.
- (11) The inspector general may review, audit, or investigate any expenditure of city funds in excess of \$50,000.00.
- (12) The inspector general may investigate any matter involving an allegation of misconduct by an employee or public officer, subject to the referral provisions in subsection (d)(8) hereof.
- (13) The inspector general shall have the power to review and investigate any complaint filed by a member of the city commission, the city manager, or any member of the public, regarding a city contract, program, project, expenditure, or city employee or public officer.
- (14) With the exception of the internal audit functions enumerated in subsection (e), and the general obligation bond program functions enumerated in subsection (f), both of which must be performed, the inspector general may exercise any of the powers set forth in this section upon the inspector general's own initiative. However, the inspector

Miami Beach, Florida Code of Ordinances Sec. 2-256

general shall utilize best efforts to perform its investigations, audits, reviews, and oversight in accordance with the following order of precedence:

- a. Referrals from the city commission,
- b. Requests by the city manager,
- c. Complaints submitted by members of the public, and
- d. Matters initiated by the inspector general.

(15) The inspector general shall have the authority, subject to budgetary allocation by the city commission, to retain and coordinate the services of other professionals (except for legal services, which shall be provided and or retained by the office of the city attorney) as required when, in the inspector general's discretion, the inspector general concludes that such services are needed to perform the duties and functions enumerated in subsection (d) herein. Any such retention and/or procurement of services shall be coordinated through the city's procurement department.

(e) *Internal audit.* The inspector general shall serve as the city's internal auditor and, in such capacity, shall, at a minimum, perform the following functions:

- (1) Audits required by the City Code, state law, or a city contract to be performed by the internal auditor;
- (2) Parking-related audits;
- (3) Resort tax audits;
- (4) Audits of franchise waste fees; and
- (5) Any other audit requested by the city commission or city manager.

(f) *General obligation bond program.* The inspector general shall review, audit, inspect, and investigate city contracts, programs, projects, procurements, and expenditures associated with the city's general obligation bond program.

(g) *Physical facilities and staff.*

- (1) The city manager shall provide the office with appropriately located office space and sufficient physical facilities, together with necessary office supplies, equipment and furnishings, to enable the office to perform its functions.

Miami Beach, Florida Code of Ordinances Sec. 2-256

- (2) The inspector general shall have, subject to annual budgetary allocation by the city commission, the power to appoint, employ, and remove such employees, consultants, and/or independent contractors as deemed necessary for the efficient and effective administration of the activities of the office. All such employees shall be city employees and, accordingly, the office's personnel-related matters shall be coordinated through the city's human resources department.
- (h) *Procedure for finalization of reports and recommendations which make findings as to the person or entity being reviewed or inspected.* Notwithstanding any other provision of this section, whenever the inspector general concludes a report or recommendation which contains findings as to the person or entity being reported on, or who is the subject of the recommendation, the inspector general shall provide the affected person or entity a copy of the report or recommendation, and such person or entity shall have 30 working days to submit a written explanation or rebuttal of the findings before the report or recommendation is finalized, and such timely submitted written explanation or rebuttal shall be attached to the finalized report or recommendation. The requirements of this subsection (h) shall not apply when the inspector general, in conjunction with the state attorney and/or U.S. Attorney, determines that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.
- (i) *Budget.* The inspector general's budget is subject to annual approval of the city commission, in conjunction with its annual budget process. Within 60 days of appointment, the inspector general shall submit a proposed annual budget to the city commission covering the city fiscal year following the year in which the inspector general is appointed. In each subsequent city fiscal year, the inspector general shall submit a proposed budget to the city commission in accordance with the city's regular budget process. Each proposed budget shall include a reasonable estimate of operating and capital expenditures of the office. The city commission shall provide sufficient funds, as determined by the city commission, for the inspector general to carry out his or her duties in an efficient manner.
- (j) *Reporting requirements.* The inspector general shall annually prepare and submit to the city commission a written report concerning the work and activities of the office including, but not limited to, detailed results of the office's investigations, audits, and reviews; the

Miami Beach, Florida Code of Ordinances Sec. 2-256

financial impact of the office's activities; and statistical information regarding the disposition of closed investigations, audits, and other reviews. In addition to the foregoing, the inspector general shall, at least quarterly, prepare and submit to the city commission a written report concerning the planning and execution of the general obligation bond program including, but not limited to, progress reports, financial analyses, and potential risks.

- (k) *Removal.* The inspector general may be removed from office upon a majority vote of the city commission.
- (l) *Abolition of the office.* The office is created pursuant to Article IX of the City Charter and, therefore, the office may only be abolished upon approval by a majority vote of the city's voters voting in a citywide referendum.

HISTORY NOTE:

(Ord. No. 2019-4239, 1(2-276), 2-13-19)

Florida Municipal Codes

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Miami - Dade County, Florida Code of Ordinances Sec. 2-1076

CODE of MIAMI-DADE COUNTY, FLORIDA Codified through Ordinance No. 21-143, enacted
December 1, 2021. (Supp. No. 117)

*Florida Municipal Codes > Florida > Miami - Dade County Code of Ordinances > PART III - CODE
OF ORDINANCES > Chapter 2 - ADMINISTRATION > ARTICLE LXXVIII. COMMISSION ON ETHICS
AND PUBLIC TRUST*

§ Sec. 2-1076 Office of the Inspector General.

(a) *Created and established.* There is hereby created and established the Office of Miami-Dade County Inspector General. The Inspector General shall head the Office. The organization and administration of the Office of the Inspector General shall be sufficiently independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General.

(b) *Minimum Qualifications, Appointment and Term of Office.*

(1) *Minimum qualifications.* The Inspector General shall be a person who:

(a) Has at least ten (10) years of experience in any one, or combination of, the following fields:

(i) as a Federal, State or local Law Enforcement Officer;

(ii) as a Federal or State court judge;

(iii) as a Federal, State or local government attorney;

(iv) progressive supervisory experience in an investigative public agency similar to an inspector general's office;

(b) Has managed and completed complex investigations involving allegations of fraud, theft, deception and conspiracy;

(c) Has demonstrated the ability to work with local, state and federal law enforcement agencies and the judiciary; and

Commission, the appointment shall become null and void and, prior to the next regularly scheduled Commission meeting, the Chairperson shall make a new appointment which shall likewise be subject to disapproval as provided in this subsection (3). Any successor appointment made by the Selection Committee as provided in subsection (b)(2) shall be for the full four-year term.

Upon expiration of the term, the Board of County Commissioners may by majority vote of members present reappoint the Inspector General to another term. In lieu of reappointment, the Board of County Commissioners may reconvene the Selection Committee to appoint the new Inspector General in the same manner as described in subsection (b)(2). The incumbent Inspector General may submit his or her name as a candidate to be considered for selection and appointment.

- (4) *Staffing of Selection Committee* The Miami-Dade County Employee Relations Department shall provide staffing to the Selection Committee and as necessary will advertise the acceptance of resumes for the position of Inspector General and shall provide the Selection Committee with a list of qualified candidates. The County Employee Relations Department shall also be responsible for ensuring that background checks are conducted on the slate of candidates selected for interview by the Selection Committee. The County Employee Relations Department may refer the background checks to another agency or department. The results of the background checks shall be provided to the Selection Committee prior to the interview of candidates.
- (c) *Contract.* The Director of the Employee Relations Department shall, in consultation with the County Attorney, negotiate a contract of employment with the Inspector General, except that before any contract shall become effective, the contract must be approved by a majority of Commissioners present at a regularly scheduled Commission meeting.
- (d) *Functions, authority and powers.*
- (1) The Office shall have the authority to make investigations of county affairs and the power to review past, present and proposed County and Public Health Trust programs, accounts, records, contracts and transactions.

Miami - Dade County, Florida Code of Ordinances Sec. 2-1076

(6) The Inspector General may, on a random basis, perform audits, inspections and reviews of all County contracts. The cost of random audits, inspections and reviews shall, except as provided in (a), (o) in this subsection (6) be incorporated into the contract price of all contracts and shall be one quarter () of one (1) percent of the contract price (hereinafter "IG contract fee"). The IG contract fee shall not apply to the following contracts:

- (a) IPSIG contracts;
- (b) Contracts for legal services;
- (c) Contracts for financial advisory services;
- (d) Auditing contracts;
- (e) Facility rentals and lease agreements;
- (f) Concessions and other rental agreements;
- (g) Insurance contracts;
- (h) Revenue-generating contracts;
- (i) Contracts where an IPSIG is assigned at the time the contract is approved by the Commission;
- (j) Professional service agreements under one thousand dollars (\$1,000.00);
- (k) Management agreements;
- (l) Small purchase orders as defined in Administrative Order 3-2;
- (m) Federal, state and local government-funded grants;
- (n) Interlocal agreements; and
- (o) Grant Agreements granting not-for-profit organizations Building Better Communities General Obligation Bond Program funds.

Notwithstanding the foregoing, the Commission may by resolution specifically authorize the inclusion of the IG contract fee in any contract. Nothing contained in this Subsection (c)(6) shall in any way limit the powers of the Inspector General provided for in this Section to perform audits, inspections, reviews and

(12) The Inspector General shall have the authority to retain and coordinate the services of Independent Private Sector Inspectors General (IPSIG) or other professional services, as required, when in the Inspector General's discretion he or she concludes that such services are needed to perform the duties and functions enumerated in subsection (d) herein.

(e) Physical facilities and staff.

1. The County shall provide the Office of the Inspector General with appropriately located office space and sufficient physical facilities together with necessary office supplies, equipment and furnishings to enable the Office to perform its functions.
2. The Inspector General shall have, subject to budgetary allocation by the Board of County Commissioners, the power to appoint, employ, and remove such assistants, employees and personnel and establish personnel procedures as deemed necessary for the efficient and effective administration of the activities of the Office.

(f) Procedure for finalization of reports and recommendations which make findings as to the person or entity being reviewed or inspected. Notwithstanding any other provision of this Code, whenever the Inspector General concludes a report or recommendation which contains findings as to the person or entity being reported on or who is the subject of the recommendation, the Inspector General shall provide the affected person or entity a copy of the report or recommendation and such person or entity shall have 10 working days to submit a written explanation or rebuttal of the findings before the report or recommendation is finalized, and such timely submitted written explanation or rebuttal shall be attached to the finalized report or recommendation. The requirements of this subsection (f) shall not apply when the Inspector General, in conjunction with the State Attorney, determines that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.

(g) Reporting. The Inspector General shall annually prepare and submit to the Mayor and Board of County Commissioners a written report concerning the work and activities of the Office including, but not limited to, statistical information regarding the disposition of closed investigations, audits and other reviews.

Palm Beach County, Florida Code of Ordinances Sec. 2-422

CODE OF ORDINANCES County of PALM BEACH, FLORIDA Codified through Ordinance No.
2021-041, enacted December 21, 2021. (Supp. No. 109)

*Florida Municipal Codes > Florida > Palm Beach County Code of Ordinances > - PALM BEACH
COUNTY CODE > Chapter 2 - ADMINISTRATION > ARTICLE XII. INSPECTOR GENERAL*

§ Sec. 2-422 Office created and established.

There is hereby established the office of inspector general which is created in order to promote economy, efficiency, and effectiveness in the administration of and, as its priority, to prevent and detect fraud and abuse in programs and operations administered or financed by the county or municipal agencies. The inspector general shall initiate, conduct, supervise and coordinate investigations designed to detect, deter, prevent and eradicate fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed county and municipal officials and employees, county and municipal agencies and instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with the county or a municipality and/or receiving county or municipal funds. The inspector general shall head the office of inspector general. The organization and administration of the office of inspector general shall be independent to assure that no interference or influence external to the office of inspector general adversely affects the independence and objectivity of the inspector general.

HISTORY NOTE:

(Ord. No. 2011-009, 1(Exh. 1), 5-17-11)

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Riviera Beach, Florida Code of Ordinances Sec. 2-231

CODE OF ORDINANCES City of RIVIERA BEACH, FLORIDA Codified through Ordinance No. 4175, adopted September 1, 2021 and Ordinance No. 4177, adopted August 18, 2021. (Supp. No. 53)

Florida Municipal Codes > Florida > Riviera Beach Code of Ordinances > PART II - CODE OF ORDINANCES > Chapter 2 - ADMINISTRATION > ARTICLE V. OFFICE OF THE INDEPENDENT AUDITOR

§ Sec. 2-231 Establishment of the office of the independent auditor.

The office of the independent auditor is hereby established.

- (a) *Purpose.* The office of the independent auditor's purpose is to provide independent, objective assurance and consulting services designed to improve and add value to the city's operations.
- (b) *Appointment and reporting.* The auditor shall be appointed and removed by the city manager; the auditor shall report to the audit committee and the city manager.
- (c) *Qualifications.* The auditor shall possess adequate professional proficiency for the job, demonstrated by a Bachelor's Degree in accounting, business administration, economics or a related field, certified public accountant (CPA) or certified internal auditor (CIA) certification, and ten years of progressively responsible experience in municipal auditing, accounting, or finance, with five to seven years of supervisory experience.
- (d) *Funding.* Sufficient funds shall be proposed and approved to carry out the responsibilities specified herein.
- (e) *Standards.* Audits shall be conducted in accordance with recognized government auditing standards.

HISTORY NOTE:

(Ord. No. 4173 , 2, 7-21-21)

Riviera Beach, Florida Code of Ordinances Sec. 2-232

CODE OF ORDINANCES City of RIVIERA BEACH, FLORIDA Codified through Ordinance No. 4175, adopted September 1, 2021 and Ordinance No. 4177, adopted August 18, 2021. (Supp. No. 53)

Florida Municipal Codes > Florida > Riviera Beach Code of Ordinances > PART II - CODE OF ORDINANCES > Chapter 2 - ADMINISTRATION > ARTICLE V. OFFICE OF THE INDEPENDENT AUDITOR

§ Sec. 2-232 Duties and responsibilities of the independent auditor.

- (a) The auditor and his or her staff shall have authority to conduct financial, operational and compliance audits of the city in order to independently and objectively determine whether:
 - (1) Activities and programs being implemented have been authorized by the Charter or Code, state law or applicable federal law or regulations and are being conducted and funds expended in compliance with applicable laws;
 - (2) The city is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, economically, efficiently, equitably, and effectively and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation;
 - (3) The city, its programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices;
 - (4) The desired result or benefits are being achieved;
 - (5) Financial and other reports are being provided that disclose fairly, accurately, and fully all information required by law, to ascertain the nature and scope of programs and activities, and to establish a proper basis for evaluating the programs and activities including the collection of, accounting for, and depositing of, revenues and other resources;

(h) In addition to the functions described above, the auditor and his or her staff shall:

- (1) Serve as a liaison between the city and outside auditors including the Palm Beach County Office of the Inspector General;
- (2) Provide available staff or other assistance to the independent audit firm in order to reduce the cost of the city-wide audit;
- (3) Assist in resolving items in the independent audit firm's management letter;
- (4) Provide advice and assistance in the preparation of policy and procedures to all departments and review the adequacy of policies and procedures relating to financial controls. In order to maintain independence, the auditor shall have no responsibility for the actual preparation of the policies and procedures; and
- (5) Aid, through the city manager, city council, the mayor, the city attorney and department directors in identifying and recommending improvements in internal control.

The auditor and his or her staff shall not assume any non-audit duties or responsibilities except as described within this document.

HISTORY NOTE:

(Ord. No. 4173 , 2, 7-21-21)

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Tallahassee, Florida Code of Ordinances Sec. 2-74

CODE City of TALLAHASSEE, FLORIDA Codified through Ordinance No. 21-O-32, enacted October 27, 2021.

(Supp. No. 63)

Florida Municipal Codes > Florida > Tallahassee Code of Ordinances > PART II - CODE OF GENERAL ORDINANCES > Chapter 2 - ADMINISTRATION > ARTICLE III. - OFFICERS AND EMPLOYEES > DIVISION 2. OFFICE OF INSPECTOR GENERAL

§ Sec. 2-74 Intent.

The intent of this division is to create an independent office of inspector general to conduct audits, investigations, inspections and performance reviews in accordance with professional standards which relate to the fields of audits and investigations in government environments.

HISTORY NOTE:

(Ord. No. 20-O-22AA , 1, 7-8-2020)

Annotations

Notes Applicable To Upper Hierarchy

CROSS REFERENCE:

Administration and enforcement of animals regulations, 4-31 et seq.; community development, ch. 6; elections, ch. 7; human rights, ch. 11; administration and enforcement of fair housing regulations, 11-51 et seq.; pension and retirement, ch. 14; social services, ch. 15; special assessments, ch. 16; taxation, ch. 18; administration and enforcement of traffic and vehicles regulations, 20-31 et seq.; utilities, ch. 21; administration of discharge restrictions for sewers and sewage disposal, 21-349.

STATE LAW REFERENCE:

Municipal Home Rule Powers Act, F.S. ch. 166.

Notes Applicable To Upper Hierarchy

CHARTER REFERENCE:

Kristen Gilotti

Tallahassee, Florida Code of Ordinances Sec. 2-74

City manager, 24 et seq.; city attorney, 29; city auditor, 32 et seq.; city treasurer-clerk, 44 et seq.

CROSS REFERENCE:

Any ordinance providing for salaries or other employee benefits not codified in this Code saved from repeal, 1-12(9); pension administrator, 14-1.003; general employees' pension advisory committee, 14-1.005; police officers' pension advisory committee, 14-1.006; firefighters' pension advisory committee, 14-1.007; part A; designation; participation for police officers, 14-3.100 et seq.; part A; designation; participation for firefighters, 14-4.100 et seq.

Related laws reference, Officers and employees, 3-1 et seq.

STATE LAW REFERENCE:

Public officers and employees generally, F.S. chs. 111, 112.

Notes Applicable To Entire Division

EDITORS NOTE:

For classification purposes and at the discretion of the editor, the provisions of sections 2-73, 2-84 have been designated as "Division 2."

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Tallahassee, Florida Code of Ordinances Sec. 2-75

CODE City of TALLAHASSEE, FLORIDA Codified through Ordinance No. 21-O-32, enacted
October 27, 2021. (Supp. No. 63)

*Florida Municipal Codes > Florida > Tallahassee Code of Ordinances > PART II - CODE OF
GENERAL ORDINANCES > Chapter 2 - ADMINISTRATION > ARTICLE III. - OFFICERS AND
EMPLOYEES > DIVISION 2. OFFICE OF INSPECTOR GENERAL*

§ Sec. 2-75 Appointment.

- (a) The city auditor will head the office of inspector general and shall be appointed by the city commission without regard to political affiliation based on the integrity, capability for strong leadership and demonstrated ability and experience in accounting, auditing, financial analysis, law, management analysis, public administration, investigation, or other closely related fields. The city auditor will serve as the inspector general and must meet the qualifications set out in Section 32 of the Charter.

Additionally, highly qualified candidates shall have:

- (1) A bachelor's degree from an accredited college or university with a major in accounting or with a major in business which includes five courses in accounting, and five years of experience as an internal auditor, independent auditor, information technology auditor, accountant, or any combination thereof.
- (2) A master's degree in accounting, business administration, or public administration from an accredited college or university and four years of experience as required in subsection (a)(4); or
- (3) A certified public accountant licensed pursuant to F.S. ch. 473, or a certified internal audit certificate issued by the Institute of Internal Auditors earned by examination, and four years of experience as required in subsection (a)(4).
- (4) The experience shall at a minimum consist of at least one of the following areas:
 - a. Inspector general or chief audit executive.

Tallahassee, Florida Code of Ordinances Sec. 2-75

- b. Conducting audits of units of government or private business enterprises at a senior auditor level.
 - c. Managing and completing complex projects involving allegations of fraud, waste, abuse, theft or public corruption.
 - d. Supervisory experience in an office of inspector general or other similar public agency.
- (b) The inspector general shall possess at appointment, or obtain within the first year after appointment, a certification from the Association of Inspector's General as a certified inspector general. The city commission may extend the timeframe to acquire the inspector general certification for a reasonable period of time for good cause such as pandemic-related deferred inspector general certification course offerings.
- (c) A former or current elected official or employee of city government may not be appointed inspector general within five years following the end of such individual's period of service. This restriction does not prohibit the current city auditor serving as inspector general nor does it prohibit reappointment of an inspector general currently holding the position of inspector general. Additionally, current employees within the office of inspector general who have served in the office for at least one year are not prohibited from serving as inspector general.
- (d) The inspector general may not hold, or have filed for, any elective office while inspector general, and no employee of the office of the inspector general may hold, or have filed for, any elective office while an employee. The inspector general may not hold office in a political party or political committee and no employee of the office of inspector general may hold office in a political party or political committee while employed in the office of inspector general.

HISTORY NOTE:

(Ord. No. 20-O-22AA , 1, 7-8-2020; Ord. No. 21-O-23 , 1, 6-16-2021)

Tallahassee, Florida Code of Ordinances Sec. 2-82

CODE City of TALLAHASSEE, FLORIDA Codified through Ordinance No. 21-O-32, enacted October 27, 2021.

(Supp. No. 63)

Florida Municipal Codes > Florida > Tallahassee Code of Ordinances > PART II - CODE OF GENERAL ORDINANCES > Chapter 2 - ADMINISTRATION > ARTICLE III. - OFFICERS AND EMPLOYEES > DIVISION 2. OFFICE OF INSPECTOR GENERAL

§ Sec. 2-82 Professional standards.

Audits, investigations, inspections and reviews conducted by the office of inspector general will conform to the following professional standards:

- (1) Principles and standards for offices of inspectors general promulgated by the Association of Inspectors General.
- (2) International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors.
- (3) Generally accepted government auditing standards.

HISTORY NOTE:

(Ord. No. 20-O-22AA , 1, 7-8-2020)

Annotations

Notes Applicable To Upper Hierarchy

CROSS REFERENCE:

Administration and enforcement of animals regulations, 4-31 et seq.; community development, ch. 6; elections, ch. 7; human rights, ch. 11; administration and enforcement of fair housing regulations, 11-51 et seq.; pension and retirement, ch. 14; social services, ch. 15; special assessments, ch. 16; taxation, ch. 18; administration and enforcement of traffic and vehicles regulations, 20-31 et seq.; utilities, ch. 21; administration of discharge restrictions for sewers and sewage disposal, 21-349.

STATE LAW REFERENCE:

Kristen Gilotti

Tallahassee, Florida Code of Ordinances Sec. 2-82

Municipal Home Rule Powers Act, F.S. ch. 166.

Notes Applicable To Upper Hierarchy

CHARTER REFERENCE:

City manager, 24 et seq.; city attorney, 29; city auditor, 32 et seq.; city treasurer-clerk, 44 et seq.

CROSS REFERENCE:

Any ordinance providing for salaries or other employee benefits not codified in this Code saved from repeal, 1-12(9); pension administrator, 14-1.003; general employees' pension advisory committee, 14-1.005; police officers' pension advisory committee, 14-1.006; firefighters' pension advisory committee, 14-1.007; part A; designation; participation for police officers, 14-3.100 et seq.; part A; designation; participation for firefighters, 14-4.100 et seq.

Related laws reference, Officers and employees, 3-1 et seq.

STATE LAW REFERENCE:

Public officers and employees generally, F.S. chs. 111, 112.

Notes Applicable To Entire Division

EDITORS NOTE:

For classification purposes and at the discretion of the editor, the provisions of sections 2-73, 2-84 have been designated as "Division 2."

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Kristen Gilotti



Internal Auditor

Class Code:
CM50285

CITY OF TITUSVILLE
Established Date: Jan 6, 2021
Revision Date: Jan 6, 2021

SALARY RANGE

\$30.95 - \$39.46 Hourly

DESCRIPTION:

This is professional internal audit work evaluating the adequacy and effectiveness of the City's system of internal controls, and making special inquiries as requested. Incumbent performs independent reviews and evaluations of all significant activities within the City to assure that these activities meet the goals of Council; that they comply with prescribed policies, procedures, laws, regulations and contracts, and they are performed efficiently and effectively. Incumbent reports directly to the City Manager.

ESSENTIAL JOB FUNCTIONS (ILLUSTRATIVE ONLY):

Develops and maintains a comprehensive audit program covering all aspects of City operations including financial, contractual, and operating systems of the City.

Plans, organizes, and conducts financial, compliance and operations audits, including evaluation and testing of internal controls. Monitors various aspects of the budget as assigned.

Plans, organizes, and conducts special projects as directed (problem areas, potential cost reductions, revenue sources, improvement of operating procedures, etc.).

Makes recommendations and reports audit results to appropriate personnel.

Works closely with independent auditors to coordinate informational needs.

Coordinates city-wide process improvement efforts utilizing principles of LEAN Six Sigma and other quality improvement programs.

Performs related work as required.

KNOWLEDGE, ABILITIES, AND SKILLS:

Knowledge of and ability to apply generally accepted accounting principles and auditing standards. Knowledge of EDP applications as they affect various City operations. Ability to objectively evaluate policies and procedures, generate feasible recommendations, and effectively communicate audit findings to management. Ability to train and direct assigned personnel while conducting audits/projects.

EDUCATION & EXPERIENCE:

Bachelor degree with an accounting or finance major and one year of auditing experience required. LEAN Six Sigma certification or ability to obtain one in Six (6) months. A combination of college training and relevant auditing experience may be considered.

SPECIAL REQUIREMENTS:

Possession of a valid Florida Operator's license.

During occasions of local emergencies this position may be required to report to perform emergency tasks, which may result in extended work hours as well as extended periods of time away from family members. The Incident Commander and the employee's department Head will make the determination as to who will be required to work.

PHYSICAL REQUIREMENTS:

Ability to work at a computer station/desk for extended periods of time; lift boxes up to 25 pounds; bend and stoop while filing and retrieving files and cabinets.



COUNTY OF VOLUSIA
Established Date: Mar 2, 2012
Revision Date: Jan 29, 2019

Internal Auditor

Class Code:
1034

Bargaining Unit: None

SALARY RANGE

\$3,953.54 - \$6,466.88 Biweekly
\$102,792.00 - \$168,139.00 Annually

MAJOR FUNCTIONS:

Highly responsible professional work in the area of operational and financial auditing.

Positions/incumbents assigned to this classification are at will and serve at the pleasure of the County Manager.

ILLUSTRATIVE DUTIES:

(NOTE: These are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position.)

- Conducts operational, financial, compliance, and forensic audits and studies, in compliance with governmental auditing and accounting standards, of departments, offices, boards, agencies, contracts, grants, and any other operation or program under the direction or responsibility of the county council, including functions for which the county council provides financial support.
- Conducts audits to make recommendations for improving internal controls; to appraise the cost effectiveness, efficiency, and responsiveness of county programs and recommendations for improvements; to assure compliance with policies, plans, procedures, laws and regulations that impact operations; to assure county assets are safeguarded and financial records are accurately and properly maintained.
- Prepares an annual audit plan, based upon input from county council and county management, to be submitted for approval by County Council.
- Develops and maintains an audit recommendation follow-up system, including notifying responsible parties; participating in meetings to develop consensus on recommendations and implementing corrective actions.
- Conducts special studies to investigate allegations of wrongdoing, fraud, abuse, or illegal acts.
- Coordinates the department of internal auditor's activities with the external auditors.
- Prepares and presents written and oral reports for the County Manager and County Council.
- Keeps abreast of current trends in or changes to procedures and requirements of the internal auditing profession and applies those changes as necessary.
- Performs special projects, as needed.
- May supervise subordinate staff.
- May be assigned to other county locations based upon operational needs.
- Must adhere to Federal, State, County, and Local laws and ordinances.

- Responds to emergency situations.
- Performs other duties as assigned.

MINIMUM REQUIREMENTS:

Bachelor's degree in Accounting, Management, Public Administration, or related field, and current certification and licensure as a Certified Public Accountant; and ten (10) years of progressively responsible auditing experience, five (5) of which must have been in the area of operational, compliance, or forensic auditing

Must possess a valid driver's license. Must possess and maintain a valid Florida driver's license within 30 days of appointment.

KNOWLEDGE, SKILLS & ABILITIES:

- Thorough knowledge of the principles, practices, methods and theories of governmental auditing standards and governmental accounting standards.
- Thorough knowledge of laws, ordinances, regulations and statutes which govern audit functions.
- Possess excellent analytical skills as demonstrated by the ability to collect, develop, assess and blend information from a wide variety of sources and to make clear and concise recommendations from the analysis of that information.
- Skilled in critical and creative thinking to assess and resolve problems or issues by gathering and assessing information, taking advice and using judgment consistent with standards, practices, policies, procedures, regulations or law.
- Able to deliver effective presentations.
- Able to maintain independence, objectivity and professional integrity in all circumstances.
- Able to maintain security and confidentiality.
- Able to comply with the code of ethics and standards of the internal auditing and accounting profession.
- Able to develop short- and long- term strategies, plans, and programs and to evaluate work accomplishments.
- Able to direct accurate and timely responses to management.
- Able to prepare written audit reports with specific recommendations and to make oral presentations to management.
- Able to supervise staff of professional and clerical personnel.
- Able to interact collaboratively and productively and maintain effective relationships with individuals of diverse backgrounds to include elected and appointed government officials, management, staff and others.
- Able to communicate effectively both orally and in writing.
- Able to work under stressful conditions
- Must be able to relocate to other county locations based upon operational needs.

ADA REQUIREMENTS:

Physical Demands: Sedentary work. Ability to see; talk, finger dexterity. Visual acuity (depth perception, peripheral vision) necessary to operate a motorized vehicle.

Environmental Demands: Inside work.

Mental Demands: Ability to read and comprehend technical materials, legal documents, financial reports, abstracts. Ability to write reports, summaries, memos, financial reports, and letters. Ability to speak in public and extemporaneously; conversant in theory and practices of discipline. Ability to perform advanced mathematical functions including statistical analysis, economics, algebra, linear equations, etc. Ability to analyze data and develop conclusions and resolutions.