

MINUTES

Chairman Tucker stated the minutes stand **as amended**.

At the request of Chairman Tucker, John Horan reported on the Private Business Association of Seminole (PBAS) meeting held last Wednesday. He stated Mr. Tucker did an excellent job of summarizing all of the various CRC issues, their procedures, who is on the CRC, and how they were appointed. He said the PBAS is a very knowledgeable group and Mr. Tucker did a very good job of summarizing what the CRC is about. It was a very good informational meeting and nothing of particular controversy came up.

Mr. Tucker stated the one issue that the PBAS wanted to look at further is the registration of lobbyists.

ETHICS

Grant Maloy stated he and Attorney Yurko came up with a proposal regarding Ethics (copy was received and filed). He stated as appointed officials they are here to do their best, to do what is right, and to serve and protect the public; and elected officials are too. He said he would like to clarify at what point does one cross from a public official serving the public to one where they use the position for personal profits. Therefore, he would like this proposal to clearly define the conflicts of interest and basic levels of integrity. The problem he sees with the existing Code of Ethics at the State level is how they define what a conflict is. He read from Page 12 of the Code of Ethics and he stated the problem with the ethics laws is you can have a business associate in front of you or you can vote up or down a project as long as there is not a gain or loss. He said he feels at some point the public trust is lost. The State allows the Boards to have powers to subpoena, to research things, to impeach or remove from office; but the problem is there is very little done because no one

really has a conflict of interest. The State does not send anyone down to look at the local level in detail. He reviewed some issues that took place in a couple of counties relating to a sheriff taking firearms, barbeque grills, etc. and stories about local city commissioners.

Upon inquiry by Mr. Furlong, Mr. Maloy advised one issue that relates to Seminole County is when the Tax Collector's family member was involved in auctions and there were other issues where local sheriffs purchased things at auctions. He briefly reviewed issues relating to registration of lobbyists; and placing a gift ban of \$25. He stated he feels that what was put together is a good model to begin with as it addresses some criteria that should be expected of the commissioners.

Attorney Allison Yurko stated she basically took Mr. Maloy's outline and fine-tuned it, took some things out, and added some things as well.

Mr. Horan stated he would like to know if an elected official is involved in something and receives compensation or represents people in front of public bodies, wouldn't that preclude him or her from running as a county commissioner.

Mr. Maloy stated it would only include the jurisdiction within Seminole County and the seven cities. He stated there are a lot of relationships between cities and counties. He expressed his concern with a county commissioner representing a client in front of a city council and then voting on issues that would affect that city. He said he doesn't think they should be putting people in an uncomfortable position. He continued by reviewing the conflict standard, disclosures, enforcement measures, and conforming changes.

Mr. Furlong stated he feels the independent board of ethics panel needs to be more defined as it is not clear how they are to be selected. Discussion ensued.

Ms. Dietz recommended putting something in that the BCC doesn't appoint them but would set the criteria.

Attorney Yurko stated she is not sure the CRC has the legal authority to mandate that in the charter. She stated she did research on whether or not they had the legal authority to require the Legislative Delegation to participate in the Orange County Consolidation Study Commission and they did not. They could volunteer to be on it but they did not have the legal authority to mandate that. In terms of the way this was drafted conceptually, Provision A was pulled out of Longwood's code. What it basically does is spell out that they are not trying to replicate what the State has done and elected officials continue to be subject to all the regulations of the State. What they are doing is enhancing the regulations that the State has. Section B sets out that the ordinance has to include some minimum guidelines. She stated she thought it was important to have the parenthetical in Subparagraph B, with exceptions as deemed reasonable, necessary and appropriate by ordinance because she wanted to be able to establish that the BCC will have the deference to decide where the exceptions are as long as they pass the test of being reasonable, necessary and appropriate.

Earl McMullen stated he agrees with Mr. Furlong with regard to the panel and he would like to hear his suggestion.

Mr. Furlong stated this group would have a tremendous amount of authority and as much potential for abuse as the people they are purporting to monitor. He said he believes it would behoove the CRC to make it clear just exactly how these five people are to be selected. He stated he would like to know who will be responsible for providing a budget so that this activity of the ethics panel will be carried out.

Mr. Maloy stated these panels are always funded by the county.

Mr. Furlong said he feels that "adequate" needs to be the description of the funding part also.

Attorney Yurko stated the implication is that it would be the County that funds it and it is a good idea to put that in.

Mr. van den Berg stated there might be organizations, such as the League of Women Voters, who would make appointments. He stated with regard to lobbyists, he would like to identify what they want to stop lobbyists from doing. He said he sees Orange County investing an enormous amount of money creating enormous piles of paper and accomplishing virtually nothing in terms of regulating lobbyists. He stated he is not in favor of doing this unless they know what they are trying to control or correct.

Mr. Maloy stated this calls for two things, registering of lobbyists and prohibitions of large gifts. He stated from his perspective, he has seen contracts coming up before the Board when one business goes through the process and another business has hired a lobbyist to work the issue. When it comes to a vote, it goes to the one who hired the lobbyist. He stated he feels a public disclosure of who is working on what would be helpful for all people who are a part of the process in securing a contract.

Mr. van den Berg stated he feels the only way to make that work is to require, at the time of a vote, that every voting member must say that they have been contacted by the following people who they know are lobbyists. They would disclose that the same way they would disclose an ownership interest in the project. He stated he feels they could try to do that but they would just be creating another process that doesn't work and is expensive.

Mr. Maloy stated this would call for advance disclosure before an event.

Mr. van den Berg stated one thing that works fairly well is to have an organized staff review system and then give some weight to the staff's selection. Discussion ensued.

Mr. Lovestrand stated this proves his point that the system is working and he would like to express some opposition to this. What they are doing is creating another governmental body to review this. They have State ethics systems as well as the general law, the newspapers, TV channels and those who would like to run against the commissioners that will bring anything out in the open.

Chairman Tucker stated there is an option not to commit more government and still accomplish some ethics, but the Committee on Ethics is one way to approach it. Another way to approach it is to establish the shell that they discussed and have the authority of an ordinance or statute and have the State Attorney's office to enforce it. They can enforce things so there doesn't have to be a Committee on Ethics.

Mr. Lovestrand stated he can see some desirability of this and maybe even the registration of lobbyists, but no matter what is done, it will not work as people will find a way to go around it and then they can face the ballot box.

Mr. Horan stated he would like to create a vehicle within the charter for the examination of ethical issues and he would like to do something that is an independent advisory and have those issues percolate up and flower into some type of legislative ordinance. He stated he agrees that they are not in a position to create a regulatory frame work. He stated he has been particularly cautious about proposals that look like ordinances, because they are dealing with a foundational document of the government. He added he would like to put a

vehicle in this that they can deal with an advisory board, a standing committee, or some type of independent board whose job it is to look at ethics and propose ordinances. He said he would like to have that committee funded, but to the extent of the details of the regulatory frame work, the definition of what a lobbyist is and what it isn't, what kind of measures they are trying to prohibit and what kind of activity and behavior they are trying to punish, he believes is the subject of a legislative body. He said he would like to see ethics addressed in a similar fashion as the United States Constitution. He stated he is a little wary about directing the BCC to, within a certain number of days, pass an ordinance and specify what the ordinance has to deal with. He stated he would like some type of independent body created by the charter with the power to review these things and propose them to the BCC.

Mr. Maloy stated not much is going to happen if they ask the BCC to do something with very little detail to it.

Mr. Horan stated he feels the issue is important enough to be specific and to go through a percolation process where they have something proposed that will really solve the problem, but he is not sure they can do that.

Mr. Furlong stated if the CRC has concerns about making substantial changes in how things are done in Seminole County, the ethics portion of this will have some nominal value but the real change to be made is how campaigns are financed. They should limit the campaign contributions to \$100 and make them only available from individual residents of the county.

Discussion ensued relative to Item E (III) "prohibition of Official or relatives in any county agency auction."

Mr. Furlong stated he would like to see the enforcement up to the current legal system rather than an appointed body to be determined later.

Attorney Yurko reviewed the issues of single subject requirements for a CRC amendment, whether or not the CRC has the legal authority to require the State Attorney to be involved in this, and the 1991 case that came out of the 5th District Court of Appeals.

Ms. Dietz stated the one concern she has is the possibility of prohibiting certain people from running for office. She stated it concerns her that they are limiting the pool of possible candidates. She said she would like to see the idea that Mr. Horan brought up. She added she doesn't truly understand what they are trying to solve here and she is not sure this is the best way to go about it.

Mr. Boyko stated he feels ethics is important and he feels it needs to be refined. He stated his biggest concern is how they are going to police this.

Mr. Lovestrand stated a disclosure of ex-parte communication would be on the city of Longwood's agenda, but it does not include awarding of a contract, it is mostly for zoning matters.

Motion by Mr. van den Berg to move forward with an Ethics amendment ordinance subject to defining a lobbyist as presented by Mr. Maloy and make it illegal to contact an Official, appointed or elected, prior to registering with the County Manager as a lobbyist and at the end of a year it would lapse; no gifts would be allowed by lobbyists to officials as defined and extend that to indirect gifts; issue of an elected official not being able to lobby is not included in the motion; no bidding at public auctions conducted by one's agency and that would extend to family members; all travel expenses, when funded, be made public record and that would include anyone who travels at the public's expense; and detailed disclosure of ownerships.

He stated he also thinks they should discuss this as a separate issue.

Mr. Furlong **seconded** the **motion** for discussion.

Mr. Maloy stated he has no problem with what is recommended, but the question he has is how to propose the commissioners define what a conflict of interest is and how it is enforced.

Mr. van den Berg stated he would take the State statute and strengthen the definition of conflict of interest and outline penalties prescribed in the ordinance for violations.

Mr. Furlong stated they are not going to hammer this out tonight and he would suggest that Mr. van den Berg, Mr. Maloy and Ms. Dietz meet with Ms. Yurko and come back with something they can take a look at, but he doesn't want to create this ordinance this way. He stated he would rather work off of a document rather than build it as they speak. He suggested that the maker of the motion withdraw the motion and he will withdraw his second and if the three of them are agreeable, they can come back with something for the CRC to review.

Mr. van den Berg stated he wanted to see if there is a majority in favor of doing something like this and if this isn't a comfortable way of doing it, then he is amenable to whatever they want.

Mr. Horan reiterated his concerns about doing something specific that looks like legislation and then placing it in the foundational document that forms the government of the County. He stated he would like to see a blue ribbon body study this and propose something that is really good.

Mr. Harris stated there are some fundamental reasons why he cannot support this as it is written. He stated first of all, it isn't specific enough to identify the behavior that they want to change. Secondly, they are in a position that requires the

State to take additional action to stop local governments from coming to a halt because of the disclosure issue. He said he has concerns about well-meaning attempts that end up with unintended consequences that leave them in much worse shape. He added vaguely written language creating an enforcement arm simply invites abuse and furthers criminalization of politics. That is a trend in society that somehow gets attributed to everyone they don't agree with. The proposal does not point to any specific thing that is prosecutable that has gone hay-wire in the County. As bad as the system may be, it is actually working pretty good.

County Attorney Robert McMillan entered the meeting at this time.

Chairman Tucker stated they are talking in terms of a committee that would put the structure together and whatever they put together would have jurisdiction over the BCC and the Constitutional Officers for the County and not the cities. The key points would be defining and registering lobbyists, gifts, and conflicts of interest.

Mr. Horan asked why would they limit it to the three issues if they are talking about a subcommittee working with Ms. Yurko to come up with a proposed amendment. He stated he feels it is a good idea to have the charter amendment create some kind of committee that has advisory and enforcement abilities and jurisdictions over the BCC and Constitutional Officers, but he would not limit it at all.

Mr. Furlong stated he is talking about creating a CRC subcommittee that would come up with some language that they can debate at the next meeting rather than crafting this as they go.

Jane Hammontree stated they may need some history to define what they are trying to correct.

Upon inquiry by Mr. Furlong, Robert McMillan advised there were a couple of complaints filed with the Ethics Commission about a couple of commissioners and a member of an advisory board, and in all three cases there were no findings of violation.

Mr. Lovestrand stated they need general law that will be enforced by the State Attorney, the Governor, or the Code of Ethics.

Mr. Horan stated the CRC shouldn't try to do specific things because they don't know what specific conduct they are trying to change. He stated he feels that the charter should, in some structural way, address the conduct of the public officers. The committee may or may not accomplish something but there will be at least a vehicle in the foundational document that people can go to, and this is something that should be proposed to the BCC.

Chairman Tucker recommended that Ms. Dietz, Mr. Maloy and Mr. van den Berg be on the subcommittee.

Attorney Yurko stated she believes the first change is to change the language of subparagraph B to read "advance registration good for one year by lobbyists of subject matter of communications between elected officials, meaning County Commissioners and all Constitutional Officers in Seminole County".

Mr. van den Berg stated he is not in favor of doing that.

Attorney Yurko advised this would require advance registration of the lobbyist, but doesn't require the ongoing written disclosure of communication. She stated the second change would be prohibition on the acceptance of monetary or nonmonetary gifts by officials or relatives. She said Item E, subparagraph II states "specific standards for determining when a matter provides direct or indirect benefit to an Official" and

she is adding **monetary and nonmonetary** after the word "indirect". She read the following in subparagraph IV "requiring disclosure by Officials of any interest in real estate or other business (other than homestead property) within 30 days of entering office or being hired and redisclosure at least semi-annually thereafter."

Mr. Furlong reviewed the wording "special private gain" and stated this would not cover just owning real estate. He said you will need to determine how you can report owning stock in any entity or a trading account. The CRC needs to think beyond the real estate language issues because they need to factor ownership as defined by one share of stock in a bank, corporation, etc.

Attorney Yurko stated she believes disclosure of trust interest was mentioned.

Mr. van den Berg stated it doesn't have anything to do with being a county commissioner or anybody else. He stated anytime land is up for rezoning or change in land use, everyone should know who owns it and who is getting benefits.

Attorney Yurko stated the other issue was the disclosing of funding.

Mr. Furlong stated he would like to know how the ethics panel or some other entity is going to enforce this and how they are going to be selected.

Attorney Yurko suggested they can have the seven city councils appoint the members.

Mr. van den Berg requested that Mr. Tucker serve on the subcommittee as well. Whereupon, Mr. Tucker agreed.

Chairman Tucker stated the subcommittee will report back at the May 1, 2006 meeting.

Upon inquiry by Mr. McMullen, Chairman Tucker advised the subcommittee will bring back something very close to a motion. The CRC will then discuss it and amend it, if needed.

Attorney Yurko recommended the subcommittee meet on Monday, April 24, 2006 at the County Services Building at 6:30 p.m.

Chairman Tucker recessed the meeting at 8:15 p.m., reconvening at 8:25 p.m., with Mr. Harris being absent.

BCC AMENDMENTS

Attorney Yurko submitted a proposed revision to Section 4.2 of the Seminole County Charter. She stated it basically requires that the 90-day requirement that applies to the CRC charter amendment would likewise apply to charter amendments initiated by the BCC. In other words, the amendment would have to be submitted to the Supervisor of Elections 90 days prior to the General Election.

Mr. Horan stated the primary reason he proposed this is because there was a very good reason why a charter amendment proposed by the Charter Commission should not be encumbered by the single subject limitation and why those particular charter amendments that are proposed by petition or by the BCC should be. What didn't make sense to him was everybody else was limited by the 90-day period for reviewing the amendments, but the BCC wasn't. Several of the cities brought the issue up that whatever is proposed by the BCC should have the same kind of review period.

Chairman Tucker stated the BCC is in the position to respond to changes and directions that the State Statutes may bring. He stated he doesn't support it, as he thinks it works well the way it is.

Motion by Mr. Horan, seconded by Ms. Dietz to propose this issue as an amendment to be submitted for public hearing and then to the BCC.

Under discussion, Attorney Yurko stated this language requires three public hearings. It tracks the amendments the same way it is done by the CRC. She added she feels the second paragraph needs to be deleted.

Mr. Horan said he feels the words "**by ordinance enacted**" need to be deleted and that sentence should read "Amendments to this Home Rule Charter may be proposed by the BCC..."

Mr. van den Berg referred to the wording in paragraph one and paragraph three relating to "affirmative vote of a majority of the membership of the BCC."

Attorney Yurko stated she feels that the second paragraph needs to come out. She stated she believes the municipalities referenced the 90 days and not the public hearings.

Mr. Horan stated the reason he included paragraph two is because he wanted the public to have the same opportunity to review a charter amendment proposed by the BCC that it has to review an amendment proposed by a petition.

Mr. van den Berg stated he doesn't see a need for this. What concerns him is they have a year to crank out what they are going to do. The BCC may think of something they want to change in the charter in January and then present it at the next General Election.

Mr. Horan stated the idea behind this is to give the public the same opportunity to review the BCC, CRC, or petition amendments. This doesn't relate to issues between the Cities and the County, but relates structurally to the way they propose amendments.

Upon inquiry by Mr. Furlong, Mr. Horan advised he will **withdraw** his motion so he can take a look at the language again as he has some concerns about paragraph one. Mr. Furlong **withdrew** his second.

RURAL BOUNDARY

Motion by Mr. Maloy, seconded by Mr. Horan to not move forward with the Rural Boundary issue.

All members present voted AYE.

OTHER ISSUES

Mr. Furlong stated they have had discussions relative to campaign contributions limits and he would like consensus to take this issue up at this time.

Chairman Tucker asked if the CRC had any objections to addressing campaign contributions for countywide offices. There were **no objections**.

Upon inquiry by Chairman Tucker, Mr. Furlong advised he would limit it to just countywide.

Chairman Tucker stated that would include the School Board, the BCC, Constitutional Officers, and Soil & Water Conservation District.

Mr. Furlong suggested limiting the contribution to \$100 per election and only current residents of the County may be allowed to contribute.

Attorney Yurko stated the CRC can't do anything that is inconsistent with the State law, therefore, she would have to review the State law.

Upon inquiry by Chairman Tucker, Mr. Furlong advised it would include cash and in-kind and they cannot exceed \$100.

Mr. Horan asked if there is a constitutional problem with limiting contributions to current residents of Seminole County.

There was **consensus** from the CRC to take a look at this issue.

Mr. Lovestrand commented that things get passed that are against the law and it takes a court to change them. He stated he feels there are freedom issues involved here.

Attorney Yurko stated she will review the statutes. She stated if the statutes say that you can contribute up to \$500 and the CRC says that you can contribute up to \$100, she feels there may be serious issues that they are being inconsistent with the State law.

Mr. Maloy stated the more government regulates, the more special interests will be involved to try to make sure the regulations will benefit themselves. Discussion ensued relative to contributions from corporations.

Attorney Yurko stated she will review Sarasota County and other charters. She stated she believes the consensus is to look at a way of limiting that to \$100.

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Mr. Maloy stated since Seminole County is a charter county, they may want to entertain the concept that if there is a vacancy through removal from office or death, that they should be able to decide locally who is going to be the next person in office and not have the new official appointed by the Governor.

Mr. Furlong stated he would concur with that.

Attorney Yurko reminded the CRC of the late date in which they are looking at these new issues.

Chairman Tucker stated the finance and ethics issues can be heard at the next scheduled meeting.

Upon inquiry by Mr. Maloy, the CRC **consented** to bringing back some wording as far as local elections.

Mr. van den Berg recommended that Ms. Yurko call Sarasota County's attorney on the campaign contribution limits issue.

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Upon inquiry by Mr. Horan, Attorney Yurko advised relative to casino gambling in rural boundaries, there is an exception to the general rule in the charter that the municipal ordinances will prevail over county ordinances.

Mr. Horan stated if the rural boundary amendment is overturned; it doesn't give a city the right to overturn the gambling amendment. Discussion ensued.

Attorney Yurko stated she will address the eminent domain issue and will make sure that is in the final form of an amendment.

The Chairman adjourned the meeting at 8:51 p.m., this same date.

**FINANCIAL FUNCTIONS,
AUDITING,
AND
AUDIT COMMITTEE**

Summary of CRC Concensus regarding Finance and Internal Audit Functions

1. Consensus of the Charter Review Commission was to transfer the functions related to the Departments of Finance and Internal Audit currently under the direction of the Clerk of the Court to the direction of the BCC. Additional discussion regarding whether the Department of Internal Audit would report directly to the County Manager, a proposed Audit Committee or directly to the BCC was not resolved.
2. Though not specifically discussed, the implication from the group's discussion was that the clerk would retain all functions related to records, records management and other functions for both the BCC and courts.
3. Consensus of the CRC was to add constitutional officers to the spectrum of scope for the Internal Audit function (operational audits).
4. Article VIII, Section 1(d) specifically states that: "when not otherwise provided by county charter or special law approved by vote of the electors, the clerk of the circuit court shall be ex-officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds." This section also states that "...when provided by county charter...any county officer may be chosen in another manner therein specified." The sum and substance of this constitutional provision is that it opens the door for elected or non-elected person(s) to serve in some capacity as auditor, recorder and custodian of all county funds in accordance with a specific validly enacted charter provision. I am continuing research regarding how this would need to be drafted to cover constitutional officers.
5. OTHER CHARTERS - In Volusia County, the clerk's duties that relate to being auditor and custodian of county funds are specifically transferred to the department of finance (section 601.1(b) of Volusia County Charter).
6. Jacksonville consolidated government has an auditor whose duties include submitting financial statements to the council, rendering assistance to the independent auditor appointed by the council and doing research on the financial and management affairs of the sheriff, property appraiser, etc (who are charter officers). (Article 5, section 5.10).
7. The Osceola County Charter creates an "Office of Commission Auditor" who is a CPA, serving at the pleasure of the county commission, whose job includes performance audits, with written reports submitted to both the county commission and county manager. (Article IV, section 2.3D). Osceola County's charter transfers clerk functions relating to auditor and custodian of all county funds to the office of county manager (Article III, Section 3.1).
8. Orange County, by special act (Chapter 72-461) separates duties relating to the clerk into two elected officials. The first elected official is clerk of the circuit court who deals solely with the court system and the second is the comptroller, who serves as "ex-officio clerk to the board of county commissioners, recorder, auditor, and custodian of all county funds and all official records of the BCC."
9. WINTER PARK CITY CHARTER - Section 2.17 of the Winter Park Charter sets up a 5 member "auditor selection board" that solicits proposals and evaluates

proposals received to the Commission with respect to outside auditing firms that perform external audits. This board does not perform or oversee any audits.

Summary of CRC Concensus regarding Creation of an Audit Committee

1. Concensus of the Charter Review Commission that an Audit Committee function as required by FS 218.391 would be created at the Charter level and expanded as provided in FS 218.391. "The primary purpose of an audit committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the audit committee may serve other audit oversight purposes as determined by the entity's governing body."
2. The proposed audit committee would be a separate non-employed volunteer advisory board. The question of whether members may be entitled to remuneration was not resolved.

AUDIT COMMITTEE SPECIFICS (PREVIOUSLY SUBMITTED BY ASHLEY JOHNSON)

I. Purpose

The general purpose of the Audit Committee is to secure and review financial and other information about Seminole County; to ensure that the overall audit coverage of Seminole County is sufficient and appropriate to protect the citizens of Seminole County Florida; to ensure that an adequate system of internal control has been implemented in Seminole County and is being effectively followed; and to assist and advise The Board of County Commissioners of Seminole County, Florida, and the Clerk of the Circuit Court in matters pertaining to fiscal management of the County.

Specific purposes of the Audit Committee are as follows:

Provide added protection to Seminole County in discharging its responsibilities;

Assist in obtaining effective corrective action and necessary improvement based on audit findings and recommendations received from external and internal auditors; and

Provide credibility and support for the audit programs.

II. Membership

The members of the Audit Committee are as follows:

1. Five voting members from the community residents of Seminole County not employed by the County or having any direct or indirect business dealings with the County. The five County Commissioners will each select one appointee. In appointing individuals to serve on the Audit Committee, the County Commissioners are encouraged to take into consideration representation that reflects the County's commitment to diversity, and

select professionals with a background in accounting, finance, business, management consulting or law.

2. One voting Board member appointed by the Chair of the County Commission.
3. One voting member from Board of County Commissioners.
4. The Clerk of the Circuit Court, who shall serve as a non-voting member. **[which may change if proposed movement of Departments of Internal Audit and/or Finance occurs]**
5. The Finance Director, who shall serve as a non-voting member.

The Audit Committee shall elect a Chair and Vice Chair each fiscal year from its seven community members. The Chair and Vice Chair shall be elected annually for no more than two consecutive years for either office. Nothing contained in this provision prohibits a member from holding the office of Chair or Vice Chair more than once during his or her tenure on the Audit Committee.

III. Terms of Service

The term of service is for two fiscal years. Committee members' terms will be staggered for one or two years to have a balance so that the Committee has continuity in its membership' Committee members appointed by the Commissioners from even numbered districts and the member appointed by the Chair of the County Commission will serve an initial term of one year. Committee members appointed by Board members from odd numbered districts, and the County Commission Board member will serve an initial term of two years. After each member's initial term expires, all memberships will be for a two-year term. Community members may be removed should they miss three (3) consecutive regular meetings without good cause upon a majority vote of the Audit Committee.

IV. Meetings

The Audit Committee will meet on a regular basis throughout the fiscal year with the first meeting to be scheduled in the first calendar quarter after the effective date of this provision. The committee will meet at least four times during the fiscal year, subject to any unforeseen circumstances such as natural disasters, emergencies, etc.

Four (4) voting members shall constitute a quorum for the Committee to meet and make recommendations.

All Committee and subcommittee meetings are governed by the requirements of Florida's Government in the Sunshine and Public Records Laws, Chapters 119 and 286.01, Florida Statutes.

Therefore, meetings of this Committee will be held in open public sessions and all materials made or received by the Audit Committee in connection with official business are open for public inspection.

The Clerk of the Court [**which may change if proposed movement of Departments of Internal Audit and/or Finance occurs**] is entrusted with the responsibility of providing service and support to the Committee, including publishing meeting notices, keeping its minutes, establishing the agenda and gathering the supporting documentation for distribution, and ensuring the smooth operation of the Committee affairs.

V. Scope of Activities

The Audit Committee is advisory in nature. Its recommendations regarding audit findings and exceptions, and other items will be provided in writing to the Board of County Commissioners and to the Clerk of the Circuit Court [**which may change if proposed movement of Departments of Internal Audit and/or Finance occurs**]. In its advisory role, the Audit Committee is subject to the control and direction of the Board of County Commissioners of Seminole County, Florida. In Accordance with Chapter 119.07(3)(y), Florida Statutes, audit workpapers and notes related to such audit report are confidential and exempt from the provision of subsection (1),s. 24(a), Art. I of the State Constitution until the audit is completed and the audit report becomes final. An audit becomes final when the audit report is presented to the Board of County Commissioners.

VI. Duties and Responsibilities

1. Review audit and financial reports on a selective basis.
2. Review the audit findings contained in the audit report.
3. Review the recommendation(s) contained in the Audit Reports and Responses made by the Administration as to how the audit findings should be corrected; and the time and funding required for corrections.
4. Review and request periodic reports on a selective basis regarding corrective action being taken to eliminate audit exception or reasons that recommendations are not being implemented.
5. Hold discussions with and make recommendations to the Board of County Commissioners and the Clerk of the Circuit Court [**which may change if proposed movement of Departments of Internal Audit and/or Finance occurs**] on reported items that are not being corrected on a timely or adequate basis.

6. Serve as the Committee to select and recommend the hiring of the external auditing firm to conduct the required annual audit in accordance with Florida Statutes; determine areas to be emphasized in the external audits; and assist in the development of the external audit contract.
7. Submit periodic reports, at least annually, on the work of the Audit Committee, to the Board of County Commissioners and the Clerk of the Court. [**which may expand if proposed inclusion of constitutional officers occurs**]
8. Receive citizen input for projects designed to effect corrective action and to provide systems and procedures assistance.