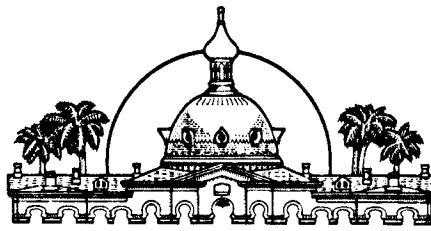


BOARD OF COUNTY COMMISSIONERS

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Hillsborough County  
Florida

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August 4, 2010

Ken Hagan, Chairman  
Board of County Commissioners  
Post Office Box 1110  
Tampa, FL 33601

Dear Commissioner Hagan:

At the Charter Review Board public hearing on August 2, 2010, the Charter Review Board voted on a Resolution proposing to amend the Hillsborough County Charter to make changes to the Office of the Internal Performance Auditor. The vote, moved by Charter Review Board member Joe Amon, seconded by Charter Review Board member Frank Reddick, failed nine to five (the Charter requires 10 votes for a proposal to be placed on the ballot). Subsequent to that vote, the Charter Review Board voted, moved by Charter Review Board member Joseph W. J. Robinson, seconded by Charter Review Board member Frank Reddick, to forward the Resolution to the Board of County Commissioners for their consideration and action.

Please find attached the Internal Performance Auditor Resolution proposed by the Charter Review Board.

Sincerely,

Mitchell M. Thrower III, Chairman  
Hillsborough County  
Charter Review Board

MMT:MHF:saa

Enclosure

c: Board of County Commissioners  
Renée Francis Lee, County Attorney  
Mike Merrill, Acting County Administrator  
Edith Stewart, Public Affairs Administrator

**RESOLUTION 2010-**

**A RESOLUTION OF THE CHARTER REVIEW BOARD OF HILLSBOROUGH COUNTY, FLORIDA, RENAMING THE INTERNAL PERFORMANCE AUDITOR; DELETING REFERENCES TO BUDGET ANALYST; ESTABLISHING AN AUDIT COMMITTEE; REQUIRING THE BOARD OF COUNTY COMMISSIONERS TO ANNUALLY GIVE DIRECTION TO THE INTERNAL AUDITOR REGARDING THE CONDUCT OF INTERNAL AUDITS; PROHIBITING THE INTERNAL AUDITOR FROM ENGAGING IN POLITICAL ACTIVITY; SETTING OUT THE TITLE AND BALLOT LANGUAGE; REQUESTING THE SUPERVISOR OF ELECTIONS TO PLACE THE QUESTION ON THE NEXT GENERAL ELECTION BALLOT; PROVIDING FOR AN EFFECTIVE DATE.**

Upon motion by Charter Review Board member \_\_\_\_\_, seconded by Charter Review Board member \_\_\_\_\_, the following Resolution was adopted by \_\_\_\_\_ to \_\_\_\_\_ vote with member(s) \_\_\_\_\_ voting "No." Charter Review Board Member(s) \_\_\_\_\_ being absent.

**WHEREAS**, the Charter Review Board of Hillsborough County has conducted a thorough study of the Charter of Hillsborough County; and

**WHEREAS**, during this study, the Charter Review Board discussed and debated renaming the internal performance auditor to internal auditor, deleting references to budget analyst, requiring the Board of County Commissioners to annually give direction to the internal auditor regarding the conduct of internal audits in Hillsborough County, and to prohibit the internal auditor from engaging in political activity; and

**WHEREAS**, the Charter Review Board believes that these amendments to the Hillsborough County Charter will allow the renamed office of the former internal performance auditor to function more effectively and efficiently; and

**WHEREAS**, the Charter Review Board believes voters of Hillsborough County should be given the opportunity to decide whether they want the to rename the internal performance auditor, to delete references to budget analyst, to require that the Board of County Commissioners annually give direction to the internal auditor regarding the conduct of internal audits in Hillsborough County, and to prohibit the internal auditor from engaging in political activity.

**NOW, THEREFORE, BE IT RESOLVED BY THE CHARTER REVIEW BOARD OF HILLSBOROUGH COUNTY, FLORIDA THAT:**

1. Section 4.10 shall be amended to read as follows:

Section 4.10. County Internal-~~Performance~~-Auditor.

1. To advise the board of county commissioners, assist the board of county commissioners in conducting continuing studies of the operation of county programs and services, ~~and serve as a budget analyst for the board of county commissioners~~, there shall be a county internal ~~performance~~ auditor.
2. The county internal-~~performance~~ auditor shall be appointed by five (5) affirmative votes of the board of county commissioners. The board of county commissioners, at any time, may remove the county internal ~~performance~~ auditor with five (5) affirmative votes. The county internal ~~performance~~ auditor shall be responsible directly to the board of county commissioners. The county internal-~~performance~~ auditor need not be a resident of Hillsborough County at the time of appointment, but shall become a resident of Hillsborough County within a reasonable period of time and remain a resident of Hillsborough County while in office.
3. The county internal-~~performance~~ auditor shall be a certified public accountant holding an active license to practice public accountancy in the State of Florida, or shall be qualified by education and experience in governmental accounting, internal ~~performance~~ auditing practice, and fiscal controls. The county internal-~~performance~~ auditor shall not engage in any other business or occupation. The compensation of the county internal ~~performance~~ auditor shall be fixed by the board of county commissioners by resolution at a level which is commensurate with the requirements of the position. The county internal-~~performance~~ auditor's compensation, including severance pay, may be set by contract if allowed by and pursuant to resolution.
4. ~~As directed by resolution of the board of county commissioners, the county internal performance auditor shall conduct performance audits and budget reviews of all aspects of this Charter government and its offices and officials with written reports submitted to both the board of county commissioners and the county administrator. To the degree necessary to fulfill the responsibilities directed by the board, the auditor shall have free and unrestricted access to Charter government employees, officials, records and reports and, where appropriate, may require all divisions, offices, and officials of the Charter government to provide oral and written reports and to produce documents, files, and other records. The board of county commissioners shall bi-annually establish an audit committee of 3 to 5 members who shall be selected by the board of county commissioners from among qualified applicants from the public and who shall meet~~

without compensation from time to time for the purpose of making internal audit program recommendations to the board of county commissioners. The board of county commissioners shall annually, after receiving recommendations from the audit committee, give direction to the county internal auditor. The Hillsborough County internal auditor's work may include audits of all aspects of this Charter Government and its offices and its officials with written audit reports submitted to both the board of county commissioners and the county administrator. To the extent it is reasonable, the County internal auditor's work shall comply with International Standards for the Professional Practice of Internal Audits. To the degree necessary to fulfill the responsibilities directed by the board, the auditor shall have free and unrestricted access to Charter government employees, officials, records, and reports and where appropriate, may require all divisions, offices, and officials of the Charter government to provide all oral and written reports and to produce documents, files and other records.

5. The county internal ~~performance~~-auditor shall hire, on either a full-time or part-time basis, and may remove assistants. The number and qualifications of assistants shall be provided by resolution of the board of county commissioners. The county internal ~~performance~~-auditor may also be authorized by the board of county commissioners to hire outside expertise as may be deemed necessary. The county internal ~~performance~~-auditor's budget shall be set by resolution of the board of county commissioners.
  6. The office of county internal ~~performance~~-auditor shall be deemed vacant if the incumbent: takes up residence outside of Hillsborough County; dies; resigns; or is removed by five (5) affirmative votes of the board of county commissioners. A vacancy in the office of the county internal ~~performance~~ auditor shall be filled in the same manner as the original appointment.
  7. The county internal auditor shall not hold any political office nor take part in any political activity other than voting.
2. ***AND BE IT FURTHER RESOLVED*** that the Supervisor of Elections is requested to place the following heading and question upon the ballot at the next general election in Hillsborough County in accordance with Chapter 101, Florida Statutes and other relevant laws.

**Ballot Title**

A PROPOSAL TO RENAME THE INTERNAL PERFORMANCE AUDITOR  
AND DELETE REFERENCES TO BUDGET ANALYST.

**Ballot Question**

Shall the Hillsborough County Charter be amended to rename the Internal Performance Auditor to County Internal Auditor, delete the references to

budget analyst, establish an audit committee, require that the Board of County Commissioners annually give direction to the County Internal Auditor regarding the conduct of internal audits in Hillsborough County, Florida, and prohibit political activity of the County Internal Auditor?

\_\_\_\_\_ Yes

\_\_\_\_\_ No

- 3. This Resolution shall become effective upon adoption.
- 4. The Amendment to the Charter shall be effective, if and only if, approved by the majority of the electors at the next general election in Hillsborough County.

**DONE AND RESOLVED** this \_\_\_\_\_ day of \_\_\_\_\_ 2010.

**CHARTER REVIEW BOARD  
 HILLSBOROUGH COUNTY, FLORIDA  
 STATE OF FLORIDA  
 COUNTY OF HILLSBOROUGH**

I, Pat Frank, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of a Resolution adopted by the Board at its \_\_\_\_\_ meeting of \_\_\_\_\_, 2010, as the same appears of record in Minute Book \_\_\_\_\_ of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this \_\_\_\_ day of \_\_\_\_\_, 2010.

ATTEST:  
 PAT FRANK,  
 CLERK OF CIRCUIT COURT

By: \_\_\_\_\_  
 Deputy Clerk

Approved as to form  
 and legal sufficiency:

By: \_\_\_\_\_  
 Assistant County Attorney