

**RESOLUTION NO. 2023/2024 - \_ \_ \_**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA, ADOPTING A COMMISSION AUDITOR POLICY AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Commission Auditor reports directly to the Board of County Commissioners (the “Board”) and will act as an internal consultant to perform review of operating efficiency of programs of the County; and,

**WHEREAS**, to identify the purpose, authority, and responsibility of the Commission Auditor, a policy has been prepared; and,

**WHEREAS**, the Board desires to adopt and implement a Commission Auditor Policy in regard to its pursuit of operating efficiency of the County’s programs.

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Clay County, Florida, as follows:

Section 1. The Board hereby adopts the Clay County Commission Auditor Policy as set forth in Exhibit A attached hereto. Commission Auditor authority and responsibilities shall be governed by, and be consistent with, the Clay County Commission Auditor Policy, which supersedes any and all prior policies of the Board related to the Commission Auditor.

Section 2. This Resolution shall take effect upon its adoption.

**DULY ADOPTED** by the Board of County Commissioners of Clay County Florida, this 9<sup>th</sup> day of July, 2024.

**BOARD OF COUNTY COMMISSIONERS  
CLAY COUNTY, FLORIDA**

By: \_\_\_\_\_  
Jim Renninger, Its Chairman

ATTEST:

\_\_\_\_\_  
Tara S. Green  
Clay County Clerk of Court and Comptroller  
Ex Officio Clerk to the Board

# **EXHIBIT A**

# Clay County Commission Auditor Policy

ADOPTED: July 9, 2024  
EFFECTIVE: July 9, 2024  
(Resolution 2023/2024-\_\_\_)

*This Policy identifies the purpose, authority, and responsibility of the Clay County Commission Auditor.*

## Purpose

The function of the Commission Auditor is as an independent, objective, assurance, and consulting activity designed to add value and improve the County's operations, thereby providing greater accountability to its residents.

The primary objective of the Commission Auditor is to provide reasonable assurance that the County has an operating and effective system of policies and procedures. The Commission Auditor accomplishes this objective by bringing a systematic and disciplined approach to evaluating and improving internal processes. Such a system encompasses the County's administrative, operational, and information systems throughout the various departments.

A secondary objective of the Commission Auditor is to assist County Administration in evaluating County operations. To this end, the Commission Auditor furnishes economy and efficiency analyses, collaboration, and recommendations concerning those functions reviewed, promoting effective controls and efficient operations at a reasonable cost.

## Qualifications of the Commission Auditor

The Commission Auditor shall possess adequate professional proficiency, demonstrated by relevant, active certifications, such as CPA (Certified Public Accountant), CIA (Certified Internal Auditor), CGAP (Certified Government Auditing Professional) or shall be qualified by education and experience in governmental accounting, internal auditing practices and fiscal controls, and shall meet such other qualifications as may be established by the Board of County Commissioners.

## Authority

The Commission Auditor position is established by the Clay County Home Rule Charter and is appointed by and reports to the Clay County Board of County Commissioners.

The Commission Auditor shall perform his/her work in compliance with the County's objectives and policies, as well as the Institute of Internal Auditor's Code of Ethics and professional standards.

The Commission Auditor is granted full, unrestricted access to all activities, records (including electronic/computerized data), property, and employees of the County directly under the Board of County

Commissioners, as necessary. Any lack of access impacts the ability to perform reviews and may be reflected in any related report. The Commission Auditor is strictly accountable for the safekeeping of records and property examined, and for maintaining the confidentiality of information obtained and reviewed.

The Commission Auditor has no line responsibilities and his/her activities do not relieve directors, department heads or other staff of any assignments.

Upon request by a Constitutional Officer, and approval by the Board of County Commissioners, the Commission Auditor may perform a review of Constitutional Officer operations.

### Responsibilities

The Commission Auditor will ensure that he/she remains free from all conditions that threaten the ability of the Commission Auditor to carry out his/her responsibilities in an unbiased manner, including matters of subject selection, scope, procedures, frequency, timing and report content.

Review and analysis priorities are determined by the Commission Auditor in consultation with the Board of County Commissioners, County Manager, Assistant County Managers, and with consideration from Departments. Specific responsibilities include:

- Develop and adopt a multi-year plan aligned with County-wide priorities and department needs.
- Effectively communicate review processes and results to Departments, the County Manager, Assistant County Managers, the County Attorney and the Board of County Commissioners.
- Assist departments in ensuring that appropriate policies and procedures are in place to guard against misuse of County assets.
- Provide analysis assistance in areas determined by the Board of County Commissioners to be a high priority.
- Follow-up on recommendations and corrective actions, and report periodically to the County Manager and Assistant County Managers regarding any corrective actions not effectively implemented. If corrective action remains unimplemented, it will be reported to the Board of County Commissioners and the County Attorney.

The Commission Auditor shall serve as the Board of County Commissioners designee for the auditor selection committee under Florida Statutes, Section 218.391 and is responsible for contract oversight with all external auditors engaged by the Board of County Commissioners.

### Scope of Review Activities

The Commission Auditor shall establish policies and procedures to assure that review and analysis work is conducted to objectively determine whether:

- The actions of employees are following County policies, procedures, applicable law, and regulations.

- The results of operations or programs are consistent with established goals and strategic objectives.
- Operations and programs are being carried out effectively and efficiently.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

### Reporting and Monitoring

A written report may be prepared and issued by the Commission Auditor following the conclusion of a review engagement. The report will include Background, Scope, Analysis, and Recommendations. This report will be presented to the Department Heads or Directors, the Assistant County Manager, County Manager, County Attorney, and the Board of County Commissioners, as appropriate.

Management's response to recommendations should include a timetable for anticipated completion of the actions to be taken.

An annual report may be presented to the Board of County Commissioners, with a copy to the County Manager and the County Attorney, to provide a summary of reviews conducted and recommendations issued.