

<sup>10</sup> D. **Commission Auditor.**

(1) The Commission Auditor shall be appointed by and may be terminated with or without cause by a majority of the membership of the Board of County Commissioners. The Commission Auditor shall be responsible for the maintenance of the internal controls employed to monitor and document financial, performance, efficiency and compliance matters related to all components and programs of County government directly under the Board of County Commissioners, and for interfacing with all external auditors engaged by the Board of County Commissioners.

(2) At the time of his or her appointment, and throughout his or her tenure, the Commission 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 auditing practices and fiscal controls, and shall meet such other qualifications as may be established by the Board of County Commissioners.

(3) To the degree necessary to fulfill his or her responsibilities under Paragraph (1), the Commission Auditor:

(a) Shall have the power and authority to conduct financial and compliance, economy and efficiency, and performance and post audits of all components and programs of County government directly under the Board of County Commissioners.

(b) Shall have free and unrestricted access to all of the employees, officials, records, and reports of the components and programs of County government directly under the Board of County Commissioners, and, where appropriate, may require all branches, departments, and officials of the components and programs of County government directly under the Board of County Commissioners to provide oral and written reports and to produce documents, files and other records.

(4) Assistant Commission Auditors shall be appointed by and be responsible to the Commission Auditor. The appointment of any Assistant Commission Auditor shall be subject to the appropriation of funds therefor by the Board of County Commissioners. The Commission Auditor shall have the sole authority to suspend or terminate any Assistant Commission Auditor with or without cause.

**History.**—Paragraph B(1) amended effective January 1, 1995, on proposal by 1993-94 Ch.Rev.Comm.; subparagraph A(1)(f) added effective October 1, 1999, on proposal by 1997-98 Ch.Rev.Comm.; subsection D added effective October 1, 1999, on proposal by 1997-98 Ch.Rev.Comm.

<sup>8</sup> **Note.**—Effective October 1, 1999.

*Editor note: The adoption of Am.10 to the Fl. Const. (Fl.Const.Rev.Comm., Rev. No. 5) (2018), effective January 5, 2021, should be considered in relation to this paragraph.*

<sup>9</sup> **Note.**—See Historical Notes for version in effect through December 31, 1994.

<sup>10</sup> **Note.**—Effective October 1, 1999.

*Editor note: The adoption of Am.10 to the Fl. Const. (Fl.Const.Rev.Comm., Rev. No. 5) (2018), effective January 5, 2021, should be considered in relation to this subsection.*