



2025/2026 CHARTER REVIEW COMMISSION AGENDA

February 9, 2026

5:00 PM

**Administration Building,
4th Floor, BCC Meeting Room, 477 Houston Street,
Green Cove Springs, FL 32043**

INVOCATION

Scotty Taylor

PLEDGE OF ALLEGIANCE

CALL TO ORDER

WELCOME

ROLL CALL

APPROVAL OF MINUTES

2025/2026 Charter Review Commission Minutes January 12, 2026

PUBLIC COMMENT

OLD BUSINESS

1. Updated Charter Topic List
2. Article II Organization of County Government, Section 2.2: Legislative Branch, C. Salaries and Other Compensation
Discussion continued from December 15, 2025 and January 12, 2026 meetings.
3. Article II Organization of County Government, Section 2.3: Executive Branch, D. Commission Auditor
Discussion continued from January 12, 2026 meeting. Attached to this item is a copy of the Mission and Scope of Work of Division of Inspector General of the Clerk of the Circuit Court and Comptroller, as requested by the CRC.

NEW BUSINESS

1. Article II Organization of County Government, Section 2.2: Legislative Branch, I. Initiative

PUBLIC COMMENT

CRC MEMBER COMMENTS

In accordance with the Americans with Disabilities Act, any person needing accommodations to participate in this matter should contact Clay County Risk Management by mail at P.O. Box 1366, Green Cove Springs, Florida 32043, or by telephone at (904) 679-8596, no later than three (3) days prior to the hearing or

proceeding for which this notice has been given. Deaf and hard-of-hearing persons can access the telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).



Agenda Item
Clay County Charter Review Commission

Clay County Administration Building
Monday, February 9 5:00 PM

TO: DATE:

FROM:

SUBJECT:

AGENDA
ITEM
TYPE:

REVIEWERS:

Department	Reviewer	Action	Date	Comments
CRC	Capo, Teresa	Approved	1/23/2026 - 12:36 PM	Item Pushed to Agenda



2025/2026 CHARTER REVIEW COMMISSION MEETING MINUTES

January 12, 2026

5:00 PM

Administration Building,
4th Floor, BCC Meeting Room,
477 Houston Street,
Green Cove Springs, FL 32043

INVOCATION

Vice-Chairman Yul McNair gave the Invocation.

PLEDGE OF ALLEGIANCE

Susan Callahan led the Pledge of Allegiance.

CALL TO ORDER

Chairman Courtney Connor called the meeting to order at 5:01 pm.

WELCOME

Chairman Courtney Connor welcomed all in attendance, clarified the CRC's duties, spoke about the importance of transparency, and touched on the topics to be discussed.

ROLL CALL

Present: Courtney Connor, Chairman
Yul McNair, Vice-Chairman
Rhonda Jett
Matthew Mitchell
Kurt Musser
Debbie Pascoe
Brandon Salter @ 5:05 pm
Susan Callahan
Steve Anderson
Kristy Perry
Bill Engelbrecht
Len Hering
Scotty Taylor
Sherry Warren
Tim Nguyen
Van Royal @ 5:14 pm

Absent: Joe Delgado

Staff Present: County Attorney Courtney K. Grimm

APPROVAL OF MINUTES

2025/2026 Charter Review Commission Minutes December 15, 2025.

Rhonda Jett made a motion for approval of the December 15, 2025, CRC Meeting minutes, seconded by Debbie Pascoe, which carried unanimously.

DISCUSSION ITEMS

1. Overview of Clerk of Court Responsibilities as ex officio Clerk of the Board of County Commissioners - Speaker

Item One (1) can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter Review Commission/January 12, 2025](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter%20Review%20Commission/January%2012,%202025), beginning at 8:01 and ending at 22:44. Below is a summary of the discussion.

Tim Nguyen addressed the Council to provide an overview and explain his request to review the responsibilities of the Clerk of Court and Comptroller and Commission Auditor.

Tara S. Green, Clay County Clerk of Court and Comptroller, presented a PowerPoint outlining the responsibilities of the Clerk of Court and Comptroller as mentioned above. See Attachment A.

There were questions and discussions regarding duplication of services, the need for a commission auditor, and positions held in other counties, clarification of the County Auditor's duties/roles, the working relationship with the Commission Auditor, the involvement in the annual external audit, and the Inspector General role under the Clerk of Court and Comptroller.

PUBLIC COMMENT

Chairman Courtney Connor opened the floor for public comment at 5:23 pm.

Hearing no comments, Chairman Courtney Connor closed the public comment at 5:23 pm.

OLD BUSINESS

1. Updated Charter Topic List

Item One (1) can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter Review Commission/January 12, 2025](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter%20Review%20Commission/January%2012,%202025), beginning at 8:01 and ending at 22:44. Below is a summary of the discussion.

video-archive/Charter Review Commission/January 12, 2025, beginning at 23:28 and ending at 24:47. Below is a summary of the discussion and the vote for this agenda item.

Chairman Courtney Connor opened the floor to discuss the updated charter topic list that is attached to the agenda.

Rhonda Jett made a motion for approval of the update list as presented, seconded by Matthew Mitchell, which carried unanimously.

2. Article II Organization of County Government, Section 2.2: Legislative Branch, C. Salaries and Other Compensation

Item Two (2) can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter Review Commission/January 12, 2025](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter%20Review%20Commission/January%2012,%202025), beginning at 24:52 and ending at 1:43:14. Below is a summary of the discussion and vote for this agenda item.

Before opening the floor to discuss salaries and compensation for the Board of County Commissioners, Chairman Courtney Connor addressed several points on guiding principles for proceeding with the BoCC salary/compensation topic, then opened the floor for discussion.

There were lengthy comments, questions, and discussions about whether to continue pursuing the topic or remove it from discussion.

Areas of Discussion:

- Community/Voter Opinion
- Change in Pay - Timeframe of no change - 18 years
- Language for the Ballot
- Compensating the BoCC appropriately
- Removing the Topic
- Align/Follow to the Florida State Statute
- Compensation in other Counties
- Current Salary for BoCC
- Transparency
- Charter County/Clay County
- Expectation of Commissioners and Compensation
- Staff for all Commissioners
- Law in the State of Florida
- Complying with State Law
- Educating Tax Payers
- Impact from an Increase in Compensation
- Ballot Discussion
- Current Salary Creation
- Growth in the County
- Infrastructure
- Increase to Salary

- COLA
- History for Discussion of the Topic
- Verbiage/Language for the Ballot - Attached to the Agenda
- Additional Documents (if needed)
- Clarification for the dollar amount of increase
- School Board vs Commissioners
- Funding of Salaries
- Increase by Percentage
- Requirements/Procedure
- Options Moving Forward
- Public Input
- Previous Ballot Initiatives
- Commissioner Representation - District vs Countywide

Rhonda Jett made a motion to change the verbiage to what was discussed. There was clarification regarding suggested verbiage.

Rhonda Jett amended her motion to have the VAB Attorney review the Commission's recommendation for language - 70% of State Statute (amount) with 3% and bring it back for review. A continued discussion was held regarding the dollar amount and language. Sherry Warren seconded the motion. The Commission had continued discussion to clarify the motion and language.

Rhonda Jett revised her motion for the language as, 70% of State Statute with 3% annual salary, seconded by Sherry Warren, following more discussion for clarity, Rhonda Jett amended her motion as 70% State Statute and have VAB Attorney revise language for review at the next meeting, seconded by Debbie Pascoe which carried 11-4, with Tim Nguyen, Chairman Courtney Connor, Susan Callahan, and Matthew Mitchell in opposition.

NEW BUSINESS

1. Article II Organization of County Government, Section 2.2: Legislative Branch, I. Initiative

Item One (1) can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter Review Commission/January 12, 2025](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter%20Review%20Commission/January%2012,%202025), beginning at 1:57:16 and ending at 1:57:50. Below is a summary of the discussion and vote for this agenda item.

Chairman Courtney Connor opened the floor to suggest moving the discussion of Article II Section 2.2, as noted above, to the next meeting due to time constraints.

Rhonda Jett made a motion for approval to continue the item, seconded by Debbie Pascoe, which carried unanimously.

2. Article II Organization of County Government, Section 2.3: Executive Branch, D. Commission Auditor

Item Two (2) can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter Review Commission/January 12, 2025](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter%20Review%20Commission/January%2012,%202025), beginning at 1:43:20 and ending at 1:57:15. Below is a summary of the discussion and vote for this agenda item.

Chairman Courtney Connor opened the floor to discuss continuing item 2 - Article II Section 2.3, as noted above, and invited Tara S. Green, Clay County Clerk of Court and Comptroller, back to answer any additional questions from the Commission, and mentioned tabling the item until next month.

There were questions and discussion regarding presentation by the Commission Auditor, invitation to another person to provide information regarding the internal auditor, request for the mission statement for the individual auditing efforts - IG and Comptroller, inviting the County Manager to provide details for the duties of the Commission Auditor, who the Commission Auditor reports to, number of positions that answer to the BoCC, clarification for the reason the topic was raised, the change with Amendment 10 and county auditor vs commission auditor.

Chairman Connor suggested further exploring the topic, tabling the item, reviewing education, and inviting other speakers.

More questions and discussions were held regarding a specific audit schedule through the Clerk's office and for the Inspector General.

Following all discussions, Rhonda Jett made a motion for approval to table the item for further review at a later date, seconded by Yul McNair, which carried unanimously.

PUBLIC COMMENT

Public Comment can be seen at [www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter Review Commission/January 12, 2025](http://www.claycountygov.com/government/clay-county-tv-and-video-archive/Charter%20Review%20Commission/January%2012,%202025), beginning at 1:58:29 and ending at 2:02:24. Below is a summary of the discussion

Chairman Courtney Connor opened the floor for public comment at 6:58 pm.

Helana Cormier, 2839 Woodbridge Crossing Court, Green Cove Springs, Florida, addressed the Board to express her gratitude to the Commission for addressing the BoCC salary issue and for all they do.

Hearing no other comments, Chairman Courtney Connor closed the public comment at 7:02 pm.

CRC MEMBER COMMENTS

Chairman Courtney Connor announced that the next CRC meeting would be held on February 9, 2026, at 5:00 pm.

Hearing no further business, the meeting adjourned at 7:02 pm.

Attest:

Tara S. Green

Clay County Clerk of Court and Comptroller

Ex Officio Clerk of the Board

Chairman or Vice-Chairman

Attachment
“A”
Clay County Clerk
and Comptroller
Presentation

CLAY COUNTY CLERK OF COURT AND COMPTROLLER'S OFFICE ORGANIZATIONAL CHART



Tara S. Green

Clay County
Clerk of Court
and Comptroller

Senior Executive
Assistant to the
Clerk

Administrative Professional Services



Administrative Services

Chief
Administrative
Officer

- Clerk Finance
 - Accounting and Finance
 - Accounts Payable
 - Accounts Receivable
 - Payroll
- Clerk to the Board
- Value Adjustment Board
- Comptroller
 - Financial Accounting
 - Accounts Payable
 - Payroll
 - Accounts Receivable
 - Investments
 - Capital Asset Management

Communications

Public
Information
Officer

- Archives
- Facilities Support/
Events
- Communications
 - Public Relations
 - Media Requests

Human Resources

Chief Human
Resources Officer

- Recruiting
- Compensation and
Benefits
- Employee Relations
- Performance
Management
- Training and
Development

Information Services

Chief Technology
Officer

- Application Support
- Network Security
- Security
Administration

Business Analytics

Business
Analytics
Manager

- Data Integrity
- Mandatory Reporting
- Evidence Inventory
and Audit
- Standard Operating
Procedures

Division of Inspector General

Chief Audit
Executive

- Audit
- Guardianship
- Waste, Fraud &
Abuse Management

Legal

General
Counsel

- Record Management
- Tax Deeds
- Bonds
- Contracts
- Public Record
Requests

Operations

Chief Operations
Officer

- OP Branch
- Official Records
 - Marriage Licenses
 - Passports
- Traffic
- Teen Court
- Civil
 - Child Support
 - Circuit Court
 - County Dependency
 - Family Probate
- Criminal
 - Criminal Compliance
 - Criminal Traffic Felony
 - Jury Management
 - Juvenile Delinquency
 - Misdemeanor
 - Probation Services
- Specialty Court
 - Veteran's Court
 - Drug Court
 - Juvenile Court



Clerk and Comptroller Responsibilities

**CLAY COUNTY CLERK OF
COURT AND COMPTROLLER**

Tara S. Green

CLERK OF COURTS

CIVIL COURT SERVICES

CRIMINAL COURT SERVICES

COUNTY PROBATION

JURY

CIVIL TRAFFIC

CLERK FINANCE

HISTORICAL ARCHIVES

TEEN COURT

COUNTY RECORDER

OFFICIAL RECORDS

PASSPORTS

MARRIAGE LICENSES

TAX DEED SALES

COUNTY COMPTROLLER

CLERK TO THE BOARD

VALUE ADJUSTMENT BOARD

COUNTY FINANCE

COMMISSION MEETINGS &
WORKSHOPS

INSPECTOR GENERAL

FRAUD, WASTE, ABUSE INV.

INTERNAL AUDIT

GUARDIANSHIP AUDIT



Attachment
“B”
Proposed Ballott Language

Initial Drafts of Ballot and Charter Language Concerning Revisions to County Commissioner Salary Provisions

January 12, 2026

Shall the Clay County Charter be amended to remove the charter specified County Commissioner salary of \$37,000, remove the requirement that County Commissioner salary changes must be approved by a majority of electors in a general election, and provide that County Commissioner salaries shall be the same as those set by general law for the County Commissioners of non-charter counties and shall not be lowered during the term of office.

_____ Yes

_____ No

Text Revisions: Upon approval of this question at referendum, the foregoing portions of the Clay County Home Rule Charter are amended to read as follows:

C. Salaries and Other Compensation. Salaries and other compensation of the County Commissioners ~~shall be set at \$37,000 per year. Any salary changes shall be approved by a majority of electors in a general election. Other compensation, benefits, or reimbursable expenses~~ shall be set the same as those set by general law for the County Commissioners of non-charter counties and shall not be lowered during the term of office. ~~or by county ordinance.~~



Agenda Item
Clay County Charter Review Commission

Clay County Administration Building
Monday, February 9 5:00 PM

TO: CRC DATE: 1/23/2026

FROM: Teresa
Capo

SUBJECT:

AGENDA ITEM
TYPE:

ATTACHMENTS:

Description	Type	Upload Date	File Name
Updated Charter Topic List	Cover Memo	12/23/2025	2025-26_CRC_Charter_Topic_Suggestions_12152025.ADA_aw.pdf

REVIEWERS:

Department	Reviewer	Action	Date	Comments
CRC	Capo, Teresa	Approved	1/23/2026 - 12:45 PM	Item Pushed to Agenda

2025/2026 Charter Topic Suggestions

Article I Creation, Powers and Ordinances of Home Rule Charter Government

~~Section 1.5: Casino Gambling~~ (decided 11.17.25)

Article II Organization of County Government

Section 2.2 A. The County Commission

- ~~• # of districts~~ (decided 12.15.25)
- ~~• Single member districts vs. countywide~~ (decided 12.15.25)

Section 2.2 C. Salaries and Other Compensation

Section 2.2 I. Initiative

Section 2.3 D. Commission Auditor

Article III Elected County Constitutional Offices

~~Section 3.1 Residency Requirement~~ (decided 11.17.25)

~~Section 3.2 Recall~~ (decided 11.17.25)

Article IV Home Rule Charter Transition, Amendments, Review, Severance, Effective Date

Section 4.2: B. Amendments and Revisions by Charter Review Commission

(1) CRC frequency

Other Items:

Marijuana Dispensaries

Public Roads funding

Greenspace Requirements

Additional assistants for Commissioners

Commission procedures

Infrastructure requirement

Main entrance enhancement into the County

Utility Tax (added 11.17.25)



Agenda Item
Clay County Charter Review Commission

Clay County Administration Building
Monday, February 9 5:00 PM

TO: CRC

DATE: 1/23/2026

FROM: Teresa Capo

SUBJECT:

Discussion continued from December 15, 2025 and January 12, 2026 meetings.

AGENDA ITEM TYPE:

ATTACHMENTS:

Description	Type	Upload Date	File Name
Article II Organization of County Government Section 2.2 Legislative Branch C Salaries and Other Compensation	Backup Material	12/23/2025	Article_II_Organization_of_County_Governemnt_Section_2.2_Legislative_Branch_C_Salaries_and_Other_Com.ADA_;

REVIEWERS:

Department	Reviewer	Action	Date	Comments
CRC	Capo, Teresa	Approved	1/23/2026 - 12:42 PM	Item Pushed to Agenda

ARTICLE II
ORGANIZATION OF COUNTY GOVERNMENT

Section 2.2: Legislative Branch.

C. **Salaries and Other Compensation.**[†] Salaries of the county commissioners shall be set at \$37,000 per year. Any salary changes shall be approved by a majority of electors in a general election. Other compensation, benefits, or reimbursable expenses shall be set the same as those set by general law for the county commissioners of non-charter counties or by county ordinance.



Agenda Item
Clay County Charter Review Commission

Clay County Administration Building
Monday, February 9 5:00 PM

TO: CRC

DATE: 1/23/2026

FROM: Teresa Capo

SUBJECT:

Discussion continued from January 12, 2026 meeting. Attached to this item is a copy of the Mission and Scope of Work of Division of Inspector General of the Clerk of the Circuit Court and Comptroller, as requested by the CRC.

AGENDA ITEM TYPE:

ATTACHMENTS:

Description	Type	Upload Date	File Name
Article II Organization of County Government	Backup Material	12/23/2025	Article_II_Organization_of_County_Government_Section_2.3_Executie_Branch_D_Commission_Auditor.ADA_aw.pdf
▫ Section 2.3 Executive Branch D Commission Auditor			
Mission and Scope of Work of	Backup Material	2/2/2026	DIG_Charter_-_Signed.ADA_aw.pdf
▫ Division Of Inspector General			

REVIEWERS:

Department	Reviewer	Action	Date	Comments
BCC	Capo, Teresa	Approved	12/16/2025 - 12:25 PM	Item Pushed to Agenda

ARTICLE II
ORGANIZATION OF COUNTY GOVERNMENT

Section 2.3: Executive Branch.

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.



MISSION AND SCOPE OF WORK

The mission of the Division of Inspector General (Division) is to promote accountability and integrity in government and preserve public trust by providing independent and objective audit and investigative services designed to add value, improve the operations of the Clay County Clerk of the Circuit Court and Comptroller (Clerk) and the Clay County Board of County Commissioners (BOCC), and preserve public trust.

The Division of Inspector General provides independent, risk-based, and objective assurance, advice, insight, and foresight to help the Clerk and the County accomplish their objectives by utilizing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes. To facilitate the prevention and detection of fraud, waste, and abuse, the Division of Inspector General also conducts investigations, coordinating with law enforcement and other investigative agencies as warranted. The Division of Inspector General enhances the County's decision-making and oversight, reputation and credibility with its stakeholders, and ability to preserve the public trust.

The Division of Inspector General is most effective when:

- Services are performed by competent professionals in conformance with professional standards, which are set in the public interest.
- The function is independently positioned with direct accountability to the Clerk of the Circuit Court and Comptroller.
- Team members are free from undue influence and committed to making objective assessments.

The scope of the Division of Inspector General's authority includes any operation under the direction of the Clay County Clerk of Court and Comptroller or the Clay County Board of County Commissioners. It also includes other functions for which the BOCC provides financial support as separate entities in its budget, or which the BOCC is the ex-officio governing body.

The State of Florida Attorney General, in opinion No. 86-38, stated that until legislatively or judicially determined otherwise, the Clerk, as ex-officio county auditor, is not authorized to perform post-audit functions on the records of other constitutional officers. Therefore, the scope of authority does not include other constitutional officers. However, if other constitutional officers have a need for the services in this charter, a Memorandum of Understanding (MOU), can be completed and signed.

The scope of the Division of Inspector General's work includes, but is not limited to the following:

A. Audit Services:

1. Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
2. Review the systems established to ensure compliance with policies, plans, procedures, laws, regulations, and governance standards.
3. Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
4. Assess the economy, efficiency and effectiveness with which resources are employed and management's operational control not strictly within the scope of financial statements.
5. Review operations or programs to ascertain whether the results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

B. Investigations/Public Integrity Unit:

1. Investigate suspected inappropriate activity.
2. Notify the Clerk or County Manager/Administrator, as applicable, and such other County officials as appropriate, if an investigation substantiates that a fraudulent act has occurred.
3. Consult with law enforcement agencies, as necessary, if a substantiated fraudulent act has criminal implications to assist in the preparation and presentation of criminal findings in a court of law.
4. Administer oaths and compel the production of books, papers, and other evidence material to investigations.
5. Augment the Clerk's Civil Guardianship division and the 4th Judicial Circuit Court, Guardianship Assignments, by conducting higher level (II & III) case audits and investigations of guardianship activities.

MANDATE

By authority of the Constitution of the State of Florida, Article VIII, Section 1(d), "...*the clerk of circuit court shall be ex-officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.*" The Constitution of the State of Florida, Article V, Section 16, also specifies that the Clerk shall have these duties quoted above.

For guardianship activities, by authority of Section 744.368 of the Florida Statutes, the Clerk, "*shall audit the verified inventory and the accountings. The clerk shall advise the court of the results of the audit.*"

Pursuant to the legal authority and responsibility cited above, the Clerk has established the Division of Inspector General to fulfill the responsibilities of the office as they relate to audit and investigation functions other than the pre-audit of disbursements from BOCC funds. The Finance Division of the Clerk's office performs the pre-audit function. The Division of Inspector General's responsibilities include a post-audit review of that function, as well.

The Chief Audit Executive/Inspector General (CAE/IG) of the Division of Inspector General, in the discharge of his/her duties, shall be accountable to the Clerk to:

- Conduct internal audits of County operations and investigations of suspected fraud, waste, and abuse directed against County government.
- Report significant issues related to the processes for controlling the activities of County operations, including potential improvements to those processes, and provide information concerning such issues through recommendations.
- Coordinate with other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, external audit).

The CAE/IG and team members of the Division of Inspector General are authorized to:

- Have full and unrestricted access to all functions, records, property, and personnel to carry out responsibilities as it pertains to the County and the Clerk.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply the techniques required to accomplish audit, investigative, and consultation objectives, and issue reports.
- Obtain the necessary assistance of personnel in County units where they perform audits, investigations, and consultations, as well as other specialized services from within or outside of the County.

The CAE/IG and team members of the Division of Inspector General are not authorized to:

- Perform any operational duties for the County.
- Initiate or approve accounting transactions external to the Division of Inspector General.
- Direct the activities of any County employee not employed by the Division of Inspector General except to the extent such employees have been appropriately assigned to the Division of Inspector General or to otherwise assist the Division.

OVERSIGHT

To establish, maintain, and ensure that the Division of Inspector General has sufficient authority to fulfill its duties, the Clerk will:

- Discuss with the CAE/IG and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the Division.
- Ensure the CAE/IG has unrestricted access to and communicates and interacts directly with the Clerk, including in private meetings without senior management present.

- Discuss with the CAE/IG and senior management other topics that should be included in the charter.
- Participate in discussions with the CAE/IG and senior management about the “essential conditions,” described in the *Global Internal Audit Standards*, which establish the foundation that enables an effective internal audit function.
- Approve the Division of Inspector General charter, which includes the mandate and the scope and types of services provided.
- Review the Division of Inspector General charter periodically with the CAE/IG to consider changes affecting the County, such as the employment of a new CAE/IG or changes in the type, severity, and interdependencies of risks to the County; and approve the charter update.
- Approve, as presented, the Division of Inspector General’s risk-based project plan.
- Review the Division of Inspector General’s expenses.
- Appoint and remove the CAE/IG, ensuring adequate competencies and qualifications and conformance with professional standards.
- Review and provide input on the CAE/IG’s performance.
- Receive communications from the CAE/IG about the Division of Inspector General including its performance relative to its project plan.
- Ensure a quality assurance and improvement program has been established and review the results, including any action plan, annually.
- Make appropriate inquiries of senior management and the CAE/IG to determine whether scope or resource limitations are inappropriate.

INDEPENDENCE AND OBJECTIVITY

To provide for the independence of the Division of Inspector General, its team members report to the CAE/IG, and the CAE/IG reports functionally and administratively to the Clerk. Since the Clerk is an elected Constitutional Officer, and thus responsible to the citizens and taxpayers of Clay County, the Clerk is considered to be independent.

The CAE/IG must communicate and interact directly with the Clerk. The Clerk, as County auditor, communicates with the BOCC, but this does not restrict the CAE/IG from communicating with the BOCC directly. The CAE/IG is authorized to bring matters directly to senior management and escalate matters to the Clerk or the BOCC, when necessary, without interference in order to maintain objectivity.

The CAE/IG and team members of the Division of Inspector General have no direct operational responsibility to, or authority over, any areas subject to its audit, review, and investigation. Accordingly, team members will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment. Therefore, the Division of Inspector General is organizationally independent from those areas which it will be auditing, reviewing, and investigating.

The CAE/IG will confirm to the Clerk, at least annually, the organizational independence of the Division of Inspector General. The CAE/IG will ensure that the Division of Inspector General remains free from all conditions that threaten the ability of team members to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the CAE/IG determines that independence or objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties. The CAE/IG will disclose to the Clerk any interference team members encounter related to the scope, performance, or communication of work and results. The disclosure will include communicating the implications of such interference on the Division of Inspector General's effectiveness and ability to fulfill its mandate.

RESPONSIBILITY

The CAE/IG and team members of the Division of Inspector General have the authority and responsibility to:

- Develop a flexible annual project plan using an appropriate risk-based methodology, including any risk or control concerns identified by management, and submit that plan to the Clerk for review and approval.
- Implement the annual project plan including, as appropriate, any special tasks or projects requested by the Clerk or the BOCC.
- Initiate audits and investigations and assist management during the course of the year, even when the projects are not on the annual project plan.
- Conduct audits and investigations of all agencies within the scope defined above and issue reports thereon.
- Follow-up on audit and investigation findings and report on the status of recommendation implementation.
- Maintain a professional audit and investigative staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter. The CAE/IG must hold at appointment or is required to obtain within a time certain after appointment, certification as a *Certified Inspector General*.
- Maintain professional objectivity at all times by applying an impartial and unbiased mindset and making judgments based on balanced assessments of all relevant circumstances.
- Establish and maintain a quality assurance and improvement program to evaluate and ensure the Division of Inspector General activities conform to policies, procedures, and professional standards, including the principles of ethics and professionalism: integrity, objectivity, competency, due professional care, and confidentiality. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Division of Inspector General; qualifications must include at least one assessor holding an active *Certified Internal Auditor* credential.

- Perform consulting services, beyond the Division of Inspector General's assurance services, to assist management in meeting its objectives. Examples may include facilitation, process design, and advisory services.
- Keep the Clerk informed of emerging trends and successful practices in auditing and investigating.
- Establish and maintain mechanisms to receive reports of fraud, waste, and abuse and conduct investigations as indicated in the circumstances.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost.

STANDARDS OF AUDIT AND INVESTIGATIVE PRACTICES

The Division of Inspector General is committed and will adhere to the following professional standards:

1. The mandatory elements of The Institute of Internal Auditors' *International Professional Practices Framework*, which are the *Global Internal Audit Standards* and *Topical Requirements*.
2. *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General

The CAE/IG will report periodically to the Clerk and senior management regarding the Division of Inspector General's conformance with the aforementioned professional standards, which will be assessed through a quality assurance and improvement program.

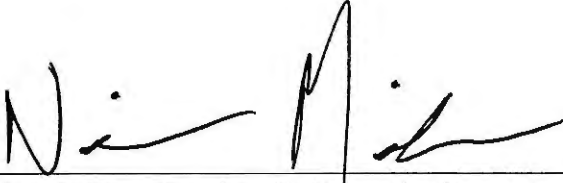
While this Charter is not intended to fully reiterate the standards of audit and investigative practices, it is intended to be consistent with applicable standards and should be interpreted in a manner consistent with those standards. Standards not directly incorporated into this Charter shall nonetheless be fully and appropriately applicable to the Division of Inspector General.

CHARTER UPDATES

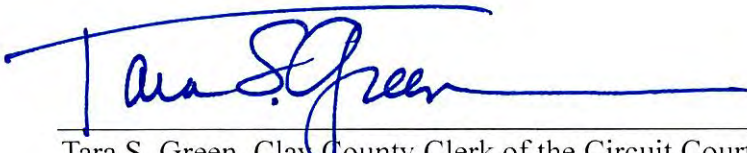
Periodically, the CAE/IG will assess whether changes in circumstances justify a discussion with the Clerk and/or senior management on the Division of Inspector General's mandate or other aspects of this Charter. Such circumstances may include, but are not limited to:

- A significant change in the *Global Internal Audit Standards*
- A significant reorganization within the organization
- Significant changes in the CAE/IG, Clerk, and/or senior management
- Significant changes to the County's strategies, objectives, risk profile, or the environment in which the organization operates
- New laws or regulations that may affect the nature and/or scope of the Division of Inspector General

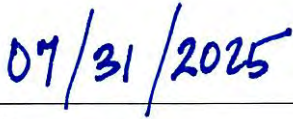
APPROVAL

A handwritten signature in black ink, appearing to read "Nick Miller", written over a horizontal line.

Nick Miller, Chief Audit Executive/Inspector General

A handwritten signature in blue ink, appearing to read "Tara S. Green", written over a horizontal line.

Tara S. Green, Clay County Clerk of the Circuit Court and Comptroller

A handwritten date "07/31/2025" in blue ink, written over a horizontal line.

Date



Agenda Item
Clay County Charter Review Commission

Clay County Administration Building
Monday, February 9 5:00 PM

TO: CRC DATE: 1/23/2026

FROM: Teresa
Capo

SUBJECT:

AGENDA ITEM
TYPE:

ATTACHMENTS:

Description	Type	Upload Date	File Name
Article II Organization of County Government Section 2.2 Legislative Branch I Initiative	Backup Material	12/23/2025	Article_II_Organization_of_County_Govermemnt_Section_2.2_Legislative_Branch_I_Initiative.ADA_aw.pdf

REVIEWERS:

Department	Reviewer	Action	Date	Comments
BCC	Capo, Teresa	Approved	12/16/2025 - 12:25 PM	Item Pushed to Agenda

ARTICLE II

ORGANIZATION OF COUNTY GOVERNMENT

Section 2.2: Legislative Branch.

I. Initiative.

(1) The electors of Clay County shall have the right to initiate County ordinances in order to establish new ordinances and to amend or repeal existing ordinances upon petition of the qualified electors in the County. The number of qualified elector signatures for a valid petition must equal at least ten per- cent (10%) of the electors who cast ballots in the last preceding general election.

(2) The Sponsor of an initiative ordinance shall, prior to obtaining any signatures, submit the text of the proposed ordinance to the Supervisor of Elections, with the form on which signatures will be affixed, and shall obtain the approval of the Supervisor of Elections of such form. The style and requirements of such form shall be specified by County ordinance. The beginning date of any petition drive shall commence upon the date of approval by the Supervisor of Elections of the form on which signatures will be affixed, and said drive shall terminate one hundred and eighty (180) days after that date. In the event sufficient signatures are not acquired during that one hundred and eighty (180) day period, the petition initiative shall be rendered null and void and none of the signatures may be carried over into another identical or similar petition. The sponsor shall submit signed and dated forms to the Supervisor of Elections and upon submission shall pay all fees as required by general law. The Supervisor of Elections shall within sixty (60) days verify the signatures thereon.

(3) Within forty-five (45) days after the requisite number of names have been verified by the Supervisor of Elections and reported to the Board of County Commissioners, the Board of County Commissioners shall notice and hold according to general law a public hearing on the proposed ordinance and vote on it. If the Board of County Commissioners fails to enact the proposed ordinance at the public hearing, it shall at the public hearing, by resolution, call a referendum on the question of the adoption of the proposed ordinance to be held at the next general election occurring at least ninety (90) days after the adoption of such resolution. If the question of the adoption of the proposed ordinance is approved by a majority of those registered electors voting on the question, the proposed ordinance shall be declared by resolution of the Board of County Commissioners to be enacted and shall become effective on the date specified in the ordinance, or, if not so specified, on January 1 of the succeeding year. The Board of County Commissioners shall not amend or repeal an ordinance adopted by initiative for a period of one year after the effective date of such ordinance.

(4) The consideration of adoption by the electors of a proposed ordinance under this Section 2.2.I shall only be scheduled at a general election as pro-vided under state law.

(5) The power to enact, amend or repeal an ordinance by initiative shall not include ordinances relating to administrative, or judicial functions of County government, including but not limited to, County budget, debt obligations, capital improvement programs, salaries of County officers and employees, the levy and collection of taxes, and the re-zoning of an individual parcel of land.