

AGENDA
APRIL 30, 2010
PAT FRANK
CLERK'S COUNTY AUDIT PRESENTATION
CHARTER REVIEW BOARD

The following outline highlights the Clerk's County Audit Department authority and background.

1. Article VIII, Constitution of the State of Florida (Clerk as auditor) states in part "... 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." Emphasis added. See attached.
2. The 1991 Tri-Party Agreement between the Clerk, BOCC, and County Administrator provides the "Statement of Purpose, Authority and Responsibility for Clerk's County Audit Department" and further affirms the Clerk's role as auditor as outlined in Article VIII of the Florida Constitution. See attached.
3. Since 1998, the Clerk's County Audit Department has met both the stringent U.S. Government Accountability Office's (i.e., yellow book) and the Institute of Internal Auditors' (i.e., red book) standards. Annually, all Clerk's County Audit employees sign a Code of Ethics and Conflict of Interest statement.