

CAPTIONING
MAY 3, 2010
CHARTER REVIEW BOARD

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***that did not translate.

>>MITCHELL THROWER: GOOD EVENING.

I WANT TO WELCOME EVERYONE TO THE CHARTER REVIEW BOARD
MEETING.

WE'RE GOING TO BEGIN THE MEETING WITH MR. FRANK REDDICK
LEADING US IN THE PLEDGE OF ALLEGIANCE.

[PLEDGE OF ALLEGIANCE]

OKAY.

GOOD EVENING.

FIRST UP IS PUBLIC COMMENT.

WE HAVE MR. JIM BARNES WHO HAS SIGNED UP FOR PUBLIC
COMMENT.

MR. BARNES.

IS MR. BARNES OUT THERE?

LET'S SEE IF HE -- OH, YES.

OKAY.

MR. BARNES, WELCOME.

>>JIM BARNES: GOOD EVENING.

GOOD EVENING.

>>MITCHELL THROWER: PLEASE INTRODUCE YOURSELF.

>>JAMES BARNES: JIM BARNES, COUNTY INTERNAL PERFORMANCE AUDITOR.

I DON'T WANT TO TAKE UP MUCH OF YOUR TIME, AND I'M NOT ON THE AGENDA TONIGHT, BUT I DID WANT TO REQUEST THAT THE BOARD IN DOING THEIR DUE DILIGENCE GIVE ME AN OPPORTUNITY TO COME BACK AND DISCUSS SOME OF THE ISSUES THAT YOU DISCUSSED ON FRIDAY WITH MADAM CLERK AND MR. POHTO FROM THE COUNTY CLERK'S OFFICE.

WE HAVE SOME INFORMATION -- I THINK YOU ALL SHOULD HAVE GOTTEN A BOOKLET --

>>MITCHELL THROWER: YES.

>>JAMES BARNES: -- THAT WE PREPARED FOR YOU-ALL.

I HOPE THAT -- I MEAN, IT'S A LOT OF INFORMATION.

I WOULD HOPE THAT YOU HAVE THE OPPORTUNITY TO GO THROUGH IT.

THERE'S CERTAIN SECTIONS IN THERE THAT I THINK ARE OF INTEREST IN THE ISSUES THAT ARE BEFORE US NOW AS IT RELATES TO THE FLORIDA CONSTITUTION AND FLORIDA STATUTES AND THE RESPONSIBILITIES OF THE COUNTY CLERK AND THE BOARD OF COUNTY COMMISSIONERS AS THEY RELATE TO AUDITING, AND I WOULD HOPE THAT YOU HAVE AN OPPORTUNITY TO REVIEW THAT. I'D LIKE TO BE ABLE TO GO OVER SOME OF THOSE THINGS WITH YOU, NOT TAKING UP A LOT OF TIME, BUT IN THE FUTURE TO GO OVER CERTAIN THINGS THAT I THINK YOU SHOULD BE MADE AWARE OF BEFORE YOU MAKE ANY DECISIONS TO MAYBE REPEAL OR ABOLISH

THIS OFFICE, SO IF YOU'LL GIVE ME THAT OPPORTUNITY IN THE FUTURE, I REALLY WOULD APPRECIATE THAT, THE OPPORTUNITY TO COME BACK AND DISCUSS THE ISSUES WITH YOU THAT ARE ALREADY BEFORE YOU.

WITH THAT, I'LL LEAVE IT THERE UNLESS YOU HAVE SOME QUESTIONS OF ME.

I'LL JUST LOOK FORWARD TO MEETING WITH YOU-ALL IN THE NEAR FUTURE.

>>MITCHELL THROWER: OKAY.

THANK YOU.

>>JAMES BARNES: YES, SIR.

THANK YOU.

>>MITCHELL THROWER: NEXT UP IS MR. AL DAVIS.

>> GREETINGS, MR. CHAIRMAN AND OTHER MEMBERS OF THE CHARTER REVIEW BOARD.

I'M AL DAVIS AT 3717 EAST WILDER AVENUE.

I WANT TO COMMEND YOU FOR YOUR VOLUNTEERISM IN BEING MEMBERS OF THIS BOARD, BUT IT'S NO EASY TASK.

YOU'RE NOT HERE JUST TO TAKE UP SPACE, YOU'RE HERE FOR THE BENEFIT OF THE CITIZENS OF HILLSBOROUGH COUNTY.

YOU KNOW AND I KNOW THAT SOMETHING NEEDS TO BE FIXED IN THIS COUNTY IF WE ARE GOING TO CONTINUE OUR PROGRESS ALONG THE QUALITY OF LIFE AND THE GOVERNANCE THAT WE ARE ENTITLED TO.

UNFORTUNATELY, I HAD TO LEAVE AT THE LAST MEETING PRIOR TO

HEARING THE PRESENTATION BY THE CLERK OF THE CIRCUIT COURT,
BUT I DID HEAR RUMORS THAT SHE OFFERED TO ASSUME THE
RESPONSIBILITY RELATED TO THE AUDITOR, AND I HOPE THIS
BOARD WILL GIVE IT SERIOUS CONSIDERATION AND FIXING THAT
PROBLEM BY AMENDING THE CHARTER TO INCORPORATE THAT TASK
UNDER THE CLERK'S OFFICE.

AND THEN SOMETHING ELSE.

TAKE A LOOK AT THE COUNTY ATTORNEY.

HAVE YOU EVER SEEN SUCH A GRAB OF POWER BY A LEGISLATIVE
BRANCH?

THE COUNTY ATTORNEY IS EXECUTIVE, AND NOW THAT THE COUNTY
ATTORNEY HAS TO REPORT TO THE LEGISLATIVE BRANCH, THE
EXECUTIVE BRANCH IS FOUND WANTING.

YOU HAVE A GREAT CHALLENGE, MR. CHAIRMAN AND OTHER MEMBERS
BECAUSE SINCE MY AWARENESS, THIS IS THE FIRST TIME THAT THE
CHARTER REVIEW BOARD CAME INTO BEING UNDER THE HEAVY
PRESSURE OF AN ECONOMIC SITUATION THAT WE CALL SLOWDOWN,
DOWNTURN.

THERE'S A LOT OF ADJUSTMENTS THAT HAVE TO BE MADE IN
CONSIDERATION OF THAT, AND I WISH YOU WELL AND I THANK YOU
FOR BEING HERE AND I LOOK FORWARD TO ENGAGING WITH YOU AS
YOU CONTINUE YOUR WORK.

THANK YOU.

>>MITCHELL THROWER: THANK YOU, MR. DAVIS.

I WANTED TO MAKE A FEW COMMENTS BEFORE WE STARTED, BUT WE

DON'T HAVE ALL OUR BOARD MEMBERS HERE, AND I THINK IT'S IMPORTANT TO HAVE ALL THE BOARD MEMBERS, ESPECIALLY FOR SOME OF THE COMMENTS I WAS GOING TO MAKE.

LET ME JUST MENTION THIS BEFORE WE GET STARTED.

I THINK IT'S CRITICAL AS A BOARD THAT WE'RE COURTEOUS TO OUR SPEAKERS, THE EMPLOYEES THAT WORK FOR THE COUNTY THAT ARE ASSISTING US AND THE PUBLIC THAT COMES BEFORE US.

I'LL TELL YOU, IF WE -- AS A BOARD WE NOT COURTEOUS AND PROFESSIONAL TO THE SPEAKERS, WE'RE GOING TO END UP WITH A LOT OF SPEAKERS NOT WANTING TO COME BEFORE US, AND IT'S GOING TO HURT US IN THE LONG RUN, SO -- I THINK I'LL STATE THAT AGAIN WHEN ALL THE BOARD MEMBERS SHOW UP, BUT I THINK IT'S VERY -- IT'S CRITICAL THAT WE ARE VERY PROFESSIONAL AND COURTEOUS TO ALL THE SPEAKERS.

THEY MAY SAY SOMETHING THAT WE DISAGREE WITH, BUT WE'VE INVITED THEM.

THEY MAY -- THEIR OPINIONS MAY DIFFER FROM OURS, YOU KNOW. WE'VE INVITED THEM TO SPEAK TO US.

WE NEED TO BE COURTEOUS AND PROFESSIONAL TO THEM AND TO THE COUNTY STAFF WHO COMES BEFORE US AND THE PUBLIC THAT COMES BEFORE US.

LIKE I SAID, I WOULD HATE TO GET TO THE POINT WHERE WE HAVE SPEAKERS, ELECTED OFFICIALS NOT WANTING TO COME AND SPEAK TO US BECAUSE THEY DON'T WANT TO BE PUT ON THE SPOT OR CRITICIZED OR WHATEVER, AND NOT THAT THEY DON'T WANT TO BE

CRITICIZED, BUT THEY DON'T WANT TO BE RUDELY, YOU KNOW --
BASICALLY WE'VE JUST GOT TO BE COURTEOUS.

THAT'S MY MAIN THING.

THE OTHER THING I WANTED TO DISCUSS IS COURTESY TO FELLOW
BOARD MEMBERS.

AS A BOARD, WHEN WE GET UP HERE I THINK IT'S -- AS
CHAIRMAN, I'M GOING TO MAKE A POINT OF ALLOWING, YOU KNOW -
- RECOGNIZING EACH INDIVIDUAL TO ASK A QUESTION.

WHEN I LET YOU -- WHEN I RECOGNIZE YOU TO ASK A QUESTION,
I'D APPRECIATE IT IF YOU'D ASK ONE QUESTION BEFORE I GO TO
OTHER BOARD MEMBERS TO SEE IF THEY HAVE QUESTIONS.

I THINK TOO MANY TIMES WE HAVE BOARD MEMBERS, YOU KNOW,
THREE, FOUR, FIVE, SIX QUESTIONS.

WE'VE GOT TO BE COURTEOUS TO EVERYBODY.

WE'VE GOT A LOT OF INFORMATION WE'VE GOT TO COVER, AND IF
WE DON'T MAKE A POINT OF ALLOWING EVERYBODY TO ASK THEIR
OWN QUESTIONS, WE'RE NEVER GOING TO COVER EVERYTHING WE
WANT TO -- WANT TO GET -- FINISH IN THIS PROCESS.

WE'VE GOT 14 BOARD MEMBERS, WE'VE GOT 14 DIFFERENT
OPINIONS.

IT'S CRITICAL THAT EVERYBODY GET THEIR OPPORTUNITY TO
SPEAK.

IT'S NOT A BOARD OF ONE, IT'S NOT A BOARD OF TWO, IT'S A
BOARD OF 14, SO I JUST WANT TO STATE THAT FOR THE RECORD,
AND I WILL MAKE A POINT OF STATING IT AGAIN WHEN ALL OF THE

BOARD MEMBERS ARE HERE.

NEXT ON OUR AGENDA WE HAVE RICHARD TARR.

IT'S A TIME CERTAIN AT 6:15.

LET ME JUST ASK, MR. TARR, I KNOW YOU'RE THERE, WOULD YOU WANT TO START EARLY OR --

>> OF COURSE.

>>MITCHELL THROWER: OKAY.

IF NO ONE HAS ANY PROBLEMS WITH HIM STARTING EARLY, I'D LIKE TO INVITE HIM UP TO SPEAK NOW.

MR. TARR.

>> GOOD AFTERNOON.

MY NAME IS RICHARD TARR.

I'VE BEEN ASKED TO COME AND TALK TO YOU THIS EVENING ABOUT A PEER REVIEW THAT I CONDUCTED OF THE INTERNAL PERFORMANCE AUDITOR FOR -- FOR THE BOARD OF COUNTY COMMISSIONERS.

I BELIEVE EACH OF YOU HAVE A COPY OF THAT REPORT IN FRONT OF YOU, AND I'VE BEEN ASKED TO DISCUSS THAT.

IN THE REPORT I MADE A COUPLE OF RECOMMENDATIONS, TWO OF WHICH CONCERN THIS CHARTER REVIEW BOARD, ASKING YOU TO RECOMMEND A COUPLE OF THINGS, AND I'LL GO OVER THAT IN A MOMENT.

FIRST I'D LIKE TO GIVE YOU A QUICK BACKGROUND ON THE PURPOSE OF THE PEER REVIEW.

THE PROFESSIONAL STANDARDS, BOTH THE YELLOW BOOK AND THE RED BOOK THAT MS. FRANK MENTIONED LAST FRIDAY, REQUIRE THAT

ON A PERIODIC BASIS THAT AN EXTERNAL PEER REVIEW BE CONDUCTED.

IT CONSISTS OF SOMEONE WHO CAN BE BROUGHT IN AND BE RECOGNIZED AS INDEPENDENT AND WHO CAN BE OBJECTIVE IN ASSESSING WHETHER OR NOT THE AUDIT PROCESS IS COMPLYING WITH AND FOLLOWING PROFESSIONAL STANDARDS.

NOW, I DID THIS EXACT SAME REVIEW FOR DAN POHTO'S SHOP IN 2007.

BY THE WAY, DAN GOT MY HIGHEST RATING, WHICH WAS, OF COURSE, THAT HE FULLY COMPLIES WITH ALL PROFESSIONAL STANDARDS.

I DID ESSENTIALLY THE SAME REVIEW OF THE INTERNAL PERFORMANCE AUDITOR.

THE REPORT YOU HAVE IN FRONT OF YOU DATED FEBRUARY 2010 THIS YEAR IS A RESULT OF THAT REVIEW.

TO GIVE YOU -- TO CUT TO THE CHASE, SO TO SPEAK, MY OPINION BASED ON THAT REVIEW WAS THAT THE PERFORMANCE AUDITOR ACTIVITY UNDER THE HILLSBOROUGH BOARD OF COUNTY COMMISSIONERS DOES NOT CONFORM TO PROFESSIONAL STANDARDS, OKAY.

NOW, THERE ARE A COUPLE OF REASONS WHY I REACHED THAT CONCLUSION, AND I'VE DETAILED THOSE IN PART 1 AND PART 2 OF THE REPORT.

THERE ARE SOME INFRASTRUCTURE PROBLEMS WITH THE WAY THE INTERNAL PERFORMANCE AUDITOR ACTIVITY HAS BEEN SET UP,

WHICH, FOR THE MOST PART, GUARANTEE IT TO FAIL, OKAY.
AND SO I WANT TO TALK A LITTLE BIT ABOUT CORRECTING THOSE DEFICIENCIES, AND AT THE SAME TIME, I WANT TO TALK ABOUT SOME SPECIFIC RECOMMENDATIONS THAT HAVE BEEN MADE TO THE INTERNAL PERFORMANCE AUDITOR THAT HE NEEDS TO ADDRESS IN ORDER TO BRING THE INTERNAL PERFORMANCE ACTIVITY IN LINE WITH PROFESSIONAL STANDARDS.

NOW, THE POINT I WANT TO MAKE HERE IS THAT I'M NOT HERE TO -- TO CRITICIZE ANY INDIVIDUAL OR THE WAY AN INDIVIDUAL DOES THEIR JOB.

MY PURPOSE IN DOING THIS REVIEW, AS IS DICTATED BY THE STANDARDS, IS TO EXAMINE THE PROCESSES THAT ARE IN PLACE, TO DETERMINE WHETHER THE PROCESSES CONFORM TO PROFESSIONAL STANDARDS AND WHETHER OR NOT THOSE PROCESSES NEED TO BE FOR WANT OF ANOTHER WORD FIXED SO THAT THERE IS A GREATER LIKELIHOOD THAT THE RESULTS OF THOSE PROCESSES WILL MEET THE INTENT OF THE PROFESSIONAL STANDARDS, OKAY.

NOW, LET'S FIRST TALK ABOUT PART 1, WHICH ARE -- CONTAIN RECOMMENDATIONS DIRECTED SPECIFICALLY TO THE BOARD OF COUNTY COMMISSIONERS AND ULTIMATELY TWO QUESTIONS THAT WOULD NEED TO BE ADDRESSED BY THIS BOARD.

FIRST OFF, I'VE RECOMMENDED THE ESTABLISHMENT OF AN AUDIT COMMITTEE TO OVERSEE THE INTERNAL AUDIT PROCESS.

ONE OF THE PROBLEMS THAT WE HAVE IS THAT INITIALLY THE INTERNAL PERFORMANCE AUDITOR POSITION, OKAY, WAS SET UP

WITHOUT A JOB DESCRIPTION OR A DEFINITION OTHER THAN JUST THE NAME INTERNAL PERFORMANCE AUDITOR.

IT WAS ORIGINALLY CONCEIVED THAT THE INTERNAL PERFORMANCE AUDITOR WOULD, IN ESSENCE, OVERSEE THE CONTRACTING OUT WITH SUBJECT MATTER PROFESSIONALS TO COME IN AND PERFORM, OKAY, PERFORMANCE AUDITS.

AS IT HAS EVOLVED OVER THE YEARS, IT HAS EVOLVED INTO A STAFF -- AN INTERNAL STAFF THAT NOW HAS BEEN CHARGED WITH, OKAY, CONDUCTING PERFORMANCE AUDITS, AND OF COURSE, THE BOARD OF COUNTY COMMISSION SAW FIT THIS LAST YEAR TO CONTRACT THAT OUT TO THE CLERK OF THE COURT, WHO THROUGH A MEMO OF UNDERSTANDING IS NOW STANDING IN AND IS MANAGING THAT PROCESS, GOING OUT WITH AN RFP, IDENTIFYING CONTRACTORS WHO HAVE IDENTIFIED SPECIFIC KNOWLEDGE OF CERTAIN AREAS, AND THEN CONTRACTING WITH THOSE PEOPLE TO COME IN AND PERFORM THAT WORK.

NOW, THE INTERNAL PERFORMANCE AUDITOR IS CONDUCTING AUDITS, ALTHOUGH IT HAS BEEN RULED BY -- I'VE BEEN TOLD, I HAVEN'T VERIFIED THIS -- BY THE -- BY THE ATTORNEY THAT SINCE THESE PROJECTS ARE NOT VOTED ON AS SPECIFIC INTERNAL PERFORMANCE AUDITS BY THE BOARD OF COUNTY COMMISSIONERS THAT, IN FACT, THEY ARE SPECIAL PROJECTS OR NONAUDIT PROJECTS OR REVIEWS, AND CONSEQUENTLY, BECAUSE THEY'RE NOT DEEMED PERFORMANCE AUDITS, THEY DON'T GET THE SAME TREATMENT THAT THE CLERK OF THE COURT AFFORDS AUDITS.

IN OTHER WORDS, FREQUENTLY THE RESULTS OF THAT WORK ARE -- ARE RELEASED EARLY AND BEFORE ALL THE WORK IS COMPLETE BECAUSE OF THE PUBLIC RECORDS REQUESTS THAT ARE ASSOCIATED WITH ANYTHING THAT'S NOT DEEMED OR JUDGED AS AN AUDIT.

SO WHILE IT APPEARS THAT THE INTERNAL PERFORMANCE AUDITOR IS NOT CONDUCTING ANY AUDIT WORK, HE IS CONDUCTING AUDIT PROJECTS AT THE REQUEST OF BOARD MEMBERS, AND SO HE -- HE AND HIS STAFF ARE BRINGING VALUE TO THE BOARD.

IN FACT, THEY ARE AN IMPORTANT RESOURCE FOR THE BOARD MEMBERS BECAUSE, IN FACT, HE REPORTS -- HE AND HIS STAFF REPORT DIRECTLY TO THE BOARD AND ARE A RESOURCE FOR THE BOARD OF COUNTY COMMISSIONERS.

NOW, HAVING SAID THAT, ONE PROBLEM WITH THAT SETUP IS THAT HE REPORTS TO SEVEN BOSSES, EACH OF THEM REQUESTING, OKAY, THAT HE CONDUCT DIFFERENT PROJECTS, REVIEWS, AUDITS, TERM WHATEVER YOU WANT.

IT HAS BEEN DIFFICULT FOR HIM, OKAY, TO MANAGE THE RESOURCES.

HE HAS YET TO PUT TOGETHER A RISK ASSESSMENT PLAN AND BRING THAT PLAN TO THE BOARD BECAUSE HE HASN'T HAD THE TIME OR THE RESOURCE BECAUSE OF ALL THE SPECIAL PROJECTS HE'S BEEN CONDUCTING.

PART OF THE IDEA BEHIND ESTABLISHING AN AUDIT COMMITTEE IS TO ALLOW A COMMITTEE OF INDIVIDUALS, OKAY, CITIZENS WITH BUSINESS BACKGROUND WHO UNDERSTAND WHAT INTERNAL AUDIT IS

ALL ABOUT AND WHAT AUDITS ARE ALL ABOUT TO AID THE INTERNAL PERFORMANCE AUDITOR IN DEVELOPING A RISK ASSESSMENT, MAKING RECOMMENDATIONS TO THE BOARD FOR WHAT THE BEST USE OF THOSE RESOURCES WOULD BE, AND THUS POSSIBLY ELIMINATE HIM BEING CONSUMED BY ALL THESE SPECIAL LITTLE PROJECTS, SOME OF WHICH ARE EXPECTED TO BE DONE IN LESS THAN FOUR HOURS, WHICH IS VERY DIFFICULT TO DO, SOME OF WHICH WILL TAKE LONGER THAN FOUR HOURS BUT CERTAINLY TAKE AWAY FROM THE OVERALL IDEA THAT THE INTERNAL PERFORMANCE AUDITOR SHOULD HAVE A PLAN, SHOULD ESTABLISH SPECIFIC SCOPE AND OBJECTIVES, AND CONDUCT A PROGRAM OF -- OF AUDITS.

THE SECOND RECOMMENDATION THAT I'M MAKING, WHICH ADDRESSES WHY I'M HERE IN FRONT OF YOU TONIGHT, IS THE IDEA THAT WE NEED TO SEPARATE THE POSITION OF INTERNAL PERFORMANCE AUDITOR FROM THAT OF THE BUDGET ANALYST.

PROFESSIONAL STANDARDS SAY THAT AN AUDITOR MUST BE INDEPENDENT IN ORDER TO ESTABLISH THAT HE OR SHE CAN BE OBJECTIVE IN THE WORK THAT THEY PERFORM, SO THE IPA CANNOT ANALYZE THE BUDGET FOR THE BO -- FOR THE BOARD OF COUNTY COMMISSIONERS AND OBJECTIVELY AUDIT THE BUDGET PROCESSES, SO THE IDEA HERE IS THAT IF THE IPA IS GOING TO BE CALLED UPON AT ANY TIME TO LOOK AT ANY OF THE BUDGET PROCESSES, DIFFICULT FOR HIM OR HER TO AT THE SAME TIME ANALYZE THAT BUDGET ON BEHALF OF THE BOARD.

WE WOULD HAVE TO SEPARATE THAT, OKAY, ENDEAVOR IF, IN FACT,

WE WANT THE IPA TO BE ABLE TO MAINTAIN HIS INDEPENDENCE AND OBJECTIVITY, AND SO WHAT I AM ASKING HERE IS THAT THE CHARTER REVIEW BOARD CONSIDER SEPARATING THE BUDGET ANALYST POSITION FROM THE IPA POSITION, OKAY.

THE THIRD RECOMMENDATION THAT I'M ASKING YOU TO CONSIDER IS TO CHANGE THE NAME OF THE COUNTY INTERNAL PERFORMANCE AUDITOR TO BASICALLY THE COUNTY BOARD AUDITOR OR SOME OTHER NAME.

THE TERM "PERFORMANCE" IS CONFUSING.

IT ALSO IMPLIES THAT ALL THE -- THE ONLY WORK THAT THE INTERNAL PERFORMANCE AUDITOR DOES IS, IN FACT, PERFORMANCE AUDITS.

IN FACT, HE DOES A NUMBER OF PROJECTS, ALL OF WHICH WOULD BE CONSIDERED AUDITS BUT NOT NECESSARILY PERFORMANCE AUDITS.

IN REALITY, A LOT OF THE CONTROVERSY, IF YOU WILL, OVER THE INTERNAL PERFORMANCE AUDITOR'S POSITION HAS BEEN A RESULT OF SPECIAL PROJECTS AND REVIEWS THAT HE'S UNDERTAKEN AT THE REQUEST OF BOARD MEMBERS, OKAY, AND THEN, OF COURSE, ISSUING THOSE REPORTS, SOME OF WHICH WERE ISSUED PREMATURELY BECAUSE OF PUBLIC RECORDS REQUESTS BEFORE THE WORK WAS COMPLETE, SOMETHING THAT WOULD NEVER BE ALLOWED TO BE DONE IF, IN FACT, WE DROPPED THE PERFORMANCE TITLE AND SAID THAT -- IN ESSENCE, THAT THE INTERNAL PERFORMANCE AUDITOR WAS THE INTERNAL AUDITOR FOR THE BOARD, AND THUS

ALL THE PROJECTS THAT HE UNDERTOOK WOULD BE CONSIDERED AUDITS AND THUS WOULD BE AFFORDED THE PROTECTION UNDER FLORIDA STATUTE, WHEREBY NONE OF THAT INFORMATION WOULD ALLOWED -- WOULD BE ALLOWED TO BE RELEASED UNTIL THE AUDIT WAS COMPLETE AND ALL THE WORK HAD BEEN PROPERLY DOCUMENTED AND THAT DISCUSSIONS HAD BEEN HELD WITH THE SUBJECT OF THOSE AUDITS AND AGREEMENT HAD BEEN REACHED ON WHAT THE RECOMMENDATIONS AND/OR FINDINGS WERE GOING TO BE.

THE FOURTH RECOMMENDATION IS TO ELIMINATE SOME OF THE CURRENT IMPAIRMENTS TO THE IPA'S INDEPENDENCE, AND THAT WOULD BE THAT THE COUNTY ADMINISTRATOR SHOULD NOT HAVE CONTROL OVER NOR BE ABLE TO DIRECTLY INFLUENCE THE IPA'S STAFFING, COMPENSATION, BUDGET, OR ACCESS TO THE BOARD. CURRENTLY -- WHICH HAS BEEN THE CASE FOR SOMETIME -- THE BOARD OBVIOUSLY HAS TO HAVE AN AGENDA.

THE IPA HAS HAD TO GO THROUGH THE COUNTY ADMINISTRATOR TO BE PUT ON THE AGENDA AND ALSO TO HAVE HIS BUDGET APPROVED BY THE -- THROUGH THE BUDGET PROCESS.

I'M RECOMMENDING, AS IS IN KEEPING WITH PROFESSIONAL STANDARDS, THAT THE AUDIT COMMITTEE FIRST REVIEW AND THEN SUBMIT TO THE BOARD THE BUDGET AND THE STAFFING REQUESTS FOR THE IPA POSITION AND THAT THE IPA BE ALLOWED TO PUT HIMSELF, IF YOU WILL, ON THE AGENDA SO THAT THERE WOULD BE NO UNDO INFLUENCE BY THE ADMINISTRATOR ON THE WORK OR THE BUDGET OR THE STAFFING OR THE COMPENSATION OF THE INTERNAL

PERFORMANCE AUDITOR.

SOME OTHER RECOMMENDATIONS OF A MINOR NATURE, ASKING THAT -
- RECOMMENDED THAT THE OFFICE SPACE FOR THE IPA, WHICH IS
CURRENTLY IN THE SAME AREA AS THE BOARD OF COUNTY
COMMISSIONERS, BE RELOCATED TO SOMEWHERE ELSE IN THE
BUILDING SUCH THAT COMMISSIONERS CAN'T WALK BY AND SAY, OH,
BY THE WAY, WOULD YOU LOOK AT THIS, WOULD YOU TAKE ON THIS
SPECIAL PROJECT FOR ME, GEE, YOU HAVE -- YOU'VE GOT SOME
TIME TO LOOK INTO THIS.

THAT'S BEEN A LITTLE DISRUPTIVE AND, QUITE FRANKLY,
DIFFICULT TO MANAGE.

ALSO TOO, I'VE REQUESTED THAT SOMEONE BE ASSIGNED TO
OVERSEE AND REPORT ON THE STATUS OF THE RECOMMENDATIONS
THAT WERE MADE IN THIS REPORT.

AS YOU'RE PROBABLY AWARE, THE BOARD OF COUNTY COMMISSIONERS
AWARDED ME A CONTRACT TO OVERSEE WHETHER OR NOT THESE
RECOMMENDATIONS GET IMPLEMENTED, WHICH IS WHY I'M HERE
TALKING TO YOU AND ASK QUESTIONS.

PART 2 ARE RECOMMENDATIONS THAT WERE MADE SPECIFICALLY TO
IMPROVE THE IPA AND MR. BARNES' OPERATION OF THE IPA.

BY THAT I MEAN THERE ARE A NUMBER OF THINGS THAT HE NEEDS
TO ADDRESS AND HE NEEDS TO GET SQUARED AWAY.

HE NEEDS TO DEVELOP A FINANCIAL BUDGET AND GET IT APPROVED
BY THE BOARD, HE NEEDS TO PUT TOGETHER A RISK ASSESSMENT
METHODOLOGY, DEVELOP A SPECIFIC AUDIT PLAN BASED ON THAT

RISK ASSESSMENT, AND THEN PUT IN PLACE CERTAIN POLICIES AND PROCEDURES TO DICTATE HOW HE WILL CONDUCT THOSE AUDITS FROM PLANNING TO FIELD WORK TO HOW HE COMMUNICATES THE RESULTS, ALL OF WHICH ARE REQUIRED BY PROFESSIONAL STANDARDS THAT HE HAVE IN PLACE AND THAT HE FOLLOW.

RIGHT NOW, IN THE ABSENCE OF HAVING ANY OF THIS, QUITE FRANKLY, THE IPA'S HAD TO MAKE IT UP AS HE GOES ALONG. CLEARLY THAT FRUSTRATES A LOT OF PEOPLE THAT, IN FACT, THEY DON'T KNOW WHAT TO EXPECT IN THE WAY OF PROCEDURES, THEY DON'T KNOW WHAT WILL HAPPEN BEFORE A REPORT IS ISSUED OR BEFORE ITEMS ARE FINALIZED AND BEFORE EITHER FINDINGS AND/OR RECOMMENDATIONS CAN BE FULLY DEVELOPED.

ALSO, I'M CHALLENGING THE IPA TO DEVELOP A SET OF WORK PAPER STANDARDS THAT WILL ENSURE THAT THE WORK ALL FOLLOWS THE PRESCRIBED STEPS OF PROFESSIONAL STANDARDS AND THAT THAT WORK IS PROPERLY DOCUMENTED AND IS ABLE TO BE REVIEWED SO THAT WE CAN ASSURE THAT THE WORK IS ALL DONE IN A SYSTEMATIC MANNER AND THAT THE WORK CAN BE RELIED UPON.

NOW, I'M NOT SAYING THAT THE WORK THAT HE'S DONE CAN'T BE RELIED UPON.

I'M JUST SAYING THAT THE DOCUMENTATION OF THE PROCEDURES HE FOLLOWED AND ALL OF THE EVIDENCE THAT SUPPORTS THAT WORK IS NOT AS IT NEEDS TO BE.

CLEARLY I DIDN'T FIND ANY INDICATIONS THAT HE MADE UP ANYTHING OR HIS STAFF MADE UP ANYTHING, BUT CLEARLY HE

DIDN'T SPEND A LOT OF TIME DOCUMENTING AS WELL AS THE STANDARDS SAY HE SHOULD HAVE, AND I'M CHALLENGING HIM TO DO THAT SO THAT THE WORK PAPERS WILL STAND ON THEIR OWN, NO ONE WILL HAVE TO SIT DOWN AND HAVE THE IPA RUN THROUGH ALL THE DETAILS, SOMEONE WILL BE ABLE TO LOOK AT THE WORK PAPERS AND NO EXACTLY WHAT WAS DONE AND THE REASON IT WAS DONE AND THE OBJECTIVE OF THE WORK THAT WAS DONE AND THE CONCLUSIONS THAT WERE REACHED BASED ON THE WORK THAT WAS DONE.

LAST RECOMMENDATION IS ALSO TO DEVELOP A PROJECT TRACKING SYSTEM WHEREBY HE CAN ACCOUNT FOR THE RESOURCES THAT HE USES.

HE CAN THEN GIVE REGULAR UPDATES AND STATUS REPORTS TO THE AUDIT COMMITTEE THAT CAN THEN ROLL UP TO THE BOARD SO THAT THE BOARD IS FULLY AWARE OF WHERE THE RESOURCES ARE BEING USED AND WHAT THE RESULTS OF THE PROJECTS ARE.

>>MITCHELL THROWER: OKAY.

ANY QUESTIONS?

>> THAT'S A QUICK RUN-THROUGH.

>>MITCHELL THROWER: ANY QUESTIONS FOR MR. TARR?

>> THANK YOU VERY MUCH.

THANK YOU.

>>MITCHELL THROWER: COMMISSIONER PLATT.

>>JAN PLATT: LET ME UNDERSTAND THE PROCESS.

YOU PREPARED THIS FOR THE BOARD OF COUNTY COMMISSIONERS,

THE RECOMMENDATIONS THAT YOU GAVE TO US?

>> I PREPARED TWO SETS OF RECOMMENDATIONS, ONE SET DIRECTED SPECIFICALLY AT THE BOARD OF COUNTY COMMISSIONERS, AND THAT'S PART 1 OF THE REPORT I JUST WENT OVER, AND PART 2, WHICH ARE RECOMMENDATIONS SPECIFICALLY DIRECTED AT MR. BARNES, THINGS HE NEEDS TO FIX IF HE WANTS TO HOLD HIMSELF OUT AS FOLLOWING PROFESSIONAL STANDARDS.

>>JAN PLATT: WHAT IS THE STATUS OF THE BOARD'S REACTION TO YOUR PROPOSALS?

>> THE STATUS IS THEY VOTED TO HAVE ME REPORT BACK TO THEM ON A PERIODIC BASIS AS TO WHETHER OR NOT THESE RECOMMENDATIONS HAVE BEEN IMPLEMENTED.

NOW, I'M CURRENTLY WORKING WITH MR. BARNES, AND HE'S PUTTING TOGETHER A RISK ASSESSMENT METHODOLOGY, PART OF WHICH I WILL -- I'VE ALREADY LOOKED AT BUT THE MAJORITY OF WHICH I HAVEN'T SEEN YET.

HE'S BEEN ON VACATION THIS LAST WEEK.

I HAVE TALKED TO THE ADMINISTRATOR'S STAFF ABOUT MOVING HIS OFFICE TO SOMEPLACE ELSE IN THE BUILDING, AND OF COURSE, I'M SPEAKING TO YOU ABOUT THE RECOMMENDATIONS CONTAINED IN PART 1 ABOUT CHANGING THE NAME AND SEPARATING OUT THE -- THE BUDGET ANALYST POSITION FROM THE IPA POSITION, BOTH OF WHICH ARE -- ARE CONTAINED IN THE CHARTER.

THOSE ARE THE TWO THINGS THAT NEED TO BE FIXED IN THE CHARTER IN ORDER TO IMPLEMENT THESE RECOMMENDATIONS.

THE REST OF THE RECOMMENDATIONS WILL BE DONE IN ADDITION TO THE CHARTER.

>>JAN PLATT: WOULD YOU SAY THAT OUR ALTERNATIVE IS TO EITHER FOLLOW YOUR RECOMMENDATIONS AND PUT THOSE ON THE BALLOT AND -- OR ABOLISH IT COMPLETELY?

>> THERE ARE SOME --

>>JAN PLATT: AND LET ME SAY WHY I'M ASKING THIS.

>> OKAY.

>>JAN PLATT: BECAUSE IF -- IF WE DON'T DO YOUR RECOMMENDATIONS, THERE WILL CONTINUE TO BE THE CONFUSION AND THE GRANDSTANDING AND POLITICS --

>> CORRECT.

>>JAN PLATT: -- THAT'S HAPPENING, SO OUR ALTERNATIVE IS TO EITHER TRY TO FIX THE SITUATION OR TO ABOLISH IT ALTOGETHER IF THERE'S --

>> WELL, YOU HAVE THREE OPTIONS.

YOU CAN --

>>JAN PLATT: [INDISCERNIBLE CROSS TALK] PEACE AND GOODWILL AND STILL GET THE JOB DONE.

>> YOU COULD ABOLISH IT, YOU COULD FIX IT, OR YOU COULD LEAVE IT THE WAY IT IS, ALL RIGHT.

IF YOU LEAVE IT THE WAY IT IS, IT'S DOOMED TO FAILURE.

>>JAN PLATT: YEP.

>> I MEAN, YOU'VE ALREADY BEEN THROUGH TWO IPAs.

YOU'RE ON YOUR SECOND IPA NOW, AND IN BOTH CASES THE

DEPARTMENT HAS NOT AS YET BEEN AS SUCCESSFUL AS I THINK EVERYONE HAD HOPED IT WOULD BE, OKAY, BECAUSE WITHOUT PUTTING SOME INFRASTRUCTURE IN PLACE, SOME GUIDANCE, SOME EXPECTATION, POLICIES, PROCEDURES, AND THE -- THE NECESSITY TO FOLLOW PROFESSIONAL STANDARDS, IT'S PROBABLY NOT GOING TO BE SUCCESSFUL.

>>MITCHELL THROWER: MR. REDDICK.

>>FRANK REDDICK: MR. TARR, BASED ON -- LET ME FOLLOW UP FROM THIS FIRST SERIES OF QUESTIONS.

BASED ON YOUR PROFESSIONAL OPINION, BASED ON DOING THIS EVALUATION --

>> UH-HUH.

>>FRANK REDDICK: -- DO YOU HAVE AN OPINION OF WHETHER THE IPA SHOULD BE REPEALED?

>> I -- I WON'T ANSWER THAT.

IT WAS NOT MY CHARGE OR WITHIN THE BODY OF WORK THAT I WAS ASKED TO DO TO JUDGE THE IPA AS AN INDIVIDUAL.

I WAS HERE TO JUDGE THE PROCESS AND GIVE AN OPINION ON WHETHER THE PROCESS MEETS THE STANDARDS AND WHAT WOULD NEED TO BE FIXED FOR IT TO MEET THE STANDARDS.

>>FRANK REDDICK: WELL, LET ME ASK IT ANOTHER WAY.

DO YOU FEEL THIS POSITION IS NEEDED IN HILLSBOROUGH COUNTY?

>> YES, I DO, ABSOLUTELY.

AND LET ME SEE IF I CAN CHARACTERIZE IT THIS WAY.

IT'S ABOUT OVERSIGHT.

AUDITORS PROVIDE OVERSIGHT, OKAY, TO WHATEVER GOVERNING BOARD OR INDIVIDUAL THEY REPORT TO.

I BELIEVE THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY NEEDS A TOOL, NEEDS A VEHICLE, NEEDS A -- SOMEONE OR SOME DEPARTMENT THEY CAN GO TO THAT CAN BE DEPENDED UPON TO INDEPENDENTLY AND OBJECTIVELY GIVE THEM, OKAY, INFORMATION THAT THEY NEED WITH WHICH THEY CAN MAKE DECISIONS.

NOW, IT'S TRUE THE -- THE CLERK OF THE COURT COULD DO THE AUDIT WORK, BUT REMEMBER, THAT INTERNAL AUDIT FUNCTION, DAN POHTO'S SHOP, REPORTS TO THE CLERK OF THE COURT.

NOW, CURRENTLY PAT FRANK HAS BEEN VERY COOPERATIVE AND CERTAINLY HAS ON MORE THAN ONE OCCASION SAID THAT SHE WOULD BE MORE THAN HAPPY TO RESPOND TO THE NEEDS OF THE BOARD, BUT, AGAIN, AS A CHARTER REVIEW BOARD, YOU'RE TRYING TO LOOK FORWARD INTO THE FUTURE.

PERSONALITIES ASIDE, DON'T THINK ABOUT THE PEOPLE THAT ARE IN THOSE POSITIONS BUT THINK HOW THOSE PROCESSES WORK.

GOING FORWARD, OKAY, THERE MAY NOT BE A GUARANTEE THAT YOU WOULD HAVE SOMEONE IN THE CLERK'S POSITION THAT WOULD BE SO ACCOMMODATING AND WOULD BE WILLING, OKAY, TO -- TO PROVIDE AUDIT SERVICES AT THE REQUEST OF THE BOARD MEMBERS.

SO I'M CONVINCED THAT THERE NEEDS TO BE AN OVERSIGHT ABILITY THAT THE BOARD CALLS THEIR OWN WHERE THEY CAN DECIDE HOW THEY WANT TO USE THE RESOURCE, THEY CAN DECIDE WHAT GETS LOOKED AT, WHAT GETS EXAMINED, AND THEY CAN

DECIDE WHAT THEY WANT TO DO TO FOLLOW UP AND SEE THAT ANY INDICATED CHANGE AS A RESULT OF THESE AUDITS ARE, IN FACT, IMPLEMENTED.

>>MITCHELL THROWER: OKAY.

MR. ROBINSON.

>>JOSEPH ROBINSON: THE INTERNAL PERFORMANCE AUDITOR SAID WHEN HE WAS HERE -- I BELIEVE HE SAID THE COUNTY DOESN'T HAVE A COST ACCOUNTING SYSTEM.

IS THAT TRUE?

>> I CAN'T SPEAK TO THAT BECAUSE I DIDN'T DO ANY WORK IN THAT AREA, SIR.

>>JOSEPH ROBINSON: SO HOW DID YOU LOOK AT THE INTERNAL PERFORMANCE AUDITOR'S POSITION?

BECAUSE ONE OF THE THINGS HE WAS SAYING WAS BY NOT HAVING A COST ACCOUNTING SYSTEM, IT CAUSED HIM PROBLEMS IN BEING ABLE TO IDENTIFY AND SOLVE PERFORMANCE PROBLEMS.

>> OKAY.

I LOOKED AT THE PROCESSES THAT HE HAS IN PLACE AND HOW HE CONDUCTS HIS WORK, OKAY, NOT THE CONCLUSIONS THAT HE REACHED AS A RESULT OF THAT WORK.

>>JOSEPH ROBINSON: SO YOU'RE NOT AWARE IF THE COUNTY HAS A COST ACCOUNTING SYSTEM?

>> I AM NOT AWARE OF THAT, THAT'S CORRECT.

I CAN'T SPEAK TO THAT.

>>JOSEPH ROBINSON: OKAY.

>>MITCHELL THROWER: OKAY.

MRS. LEYTHAM.

OH, ACTUALLY, I'M SORRY, MRS. REBACK.

>>ROCHELLE REBACK: THANK YOU.

WAS ANY CONSIDERATION GIVEN TO ANY SORT OF COMPARISON
BETWEEN --

>> TALK IN YOUR MIKE.

>>MITCHELL THROWER: PLEASE TALK IN THE MIKE.

>>ROCHELLE REBACK: I'M SORRY.

WAS ANY CONSIDERATION GIVEN TO A COMPARISON BETWEEN YOUR
CONCERNS ABOUT THE LACK OF ADEQUATE INDEPENDENCE WITH THE
POSITION AS IT CURRENTLY EXISTS AND THE POSSIBILITY OF
ENGAGING A COMPLETELY EXTERNAL AUDITOR AS A MEANS OF
ADDRESSING THOSE PARTICULAR PROBLEMS?

>> I'M SORRY.

CAN YOU GIVE ME THE QUESTION A DIFFERENT WAY.

I'M NOT SURE I KNOW WHAT YOU'RE ASKING FOR.

>>ROCHELLE REBACK: I GUESS IN YOUR CRITIQUE OF THE ISSUE
FOR THE POTENTIAL FOR A LACK OF INDEPENDENCE FROM THE BOARD
IN RELATION TO THIS POSITION AS IT CURRENTLY EXISTS, WAS
ANY CONSIDERATION GIVEN TO COMPARING THAT TO A COMPLETELY
EXTERNAL AUDITOR'S STATUS AS OPPOSED TO AN INTERNAL
AUDITOR'S STATUS?

IN OTHER WORDS, YOU KNOW, HAVING THE BOARD GO FORWARD AND
ENGAGE AN EXTERNAL AUDITOR FOR THE PURPOSES THAT THE

INTERNAL AUDITOR HAS CURRENTLY BEEN ATTEMPTING TO SERVE BUT FOR THE PROBLEMS OF A LACK OF INDEPENDENCE AND THE OTHER -- THE OTHER ISSUES THAT YOU RAISED.

>> WELL, FIRST OFF, THE INTERNAL PERFORMANCE POSITION OR THE IPA WOULD NEVER BE INDEPENDENT OF THE BOARD.

THE BOARD, IN ESSENCE, WOULD DIRECT WHERE THE IPA WOULD CONDUCT WORK, WHAT THE SCOPE OF THE WORK WOULD BE, AND -- AND, IN ESSENCE, WOULD -- IT WOULD BE THE BOARD'S RESOURCE. THE ONLY REQUIREMENT OF THE STANDARDS IS THAT WHOEVER PERFORMS THE AUDIT WORK MUST BE INDEPENDENT OF THE AREA THEY REVIEW, AND SO CONSEQUENTLY, THE INTERNAL PERFORMANCE AUDITOR REVIEWS BASICALLY THE FUNCTIONS UNDER THE COUNTY ADMINISTRATOR, OKAY.

SO FROM THAT STANDPOINT, THERE'S NOT AN INDEPENDENCE ISSUE OTHER THAN TRYING TO MAKE SURE THAT THE ADMINISTRATOR DOESN'T HAVE ANY UNDO INFLUENCE ON WHAT THE IPA DOES.

NOW, COULD THE BOARD GO OUTSIDE AND HAVE ALL OF THE WORK THAT THEY WANT DONE CONDUCTED BY OUTSIDERS?

THE QUICK ANSWER IS YES, YOU COULD.

GOING TO BE MORE EXPENSIVE TO DO THAT, OKAY, AND THE -- THOSE PROJECTS WILL HAVE TO BE OF A SUFFICIENT SIZE FOR SOMEONE OUTSIDE TO BELIEVE THAT THEY WOULD WANT TO RESPOND TO AN RFP TO DO THAT WORK, SO THE SMALLER PROJECTS ARE PROBABLY NOT GOING TO GET DONE BECAUSE PUBLIC ACCOUNTING FIRMS OR CONSULTING FIRMS WOULD BE LOOKING FOR BIGGER

PROJECTS BECAUSE OF THE MONEY THEY'D HAVE TO SINK IN JUST TO RESPOND TO THE RFP.

SO IF THERE WAS A 40-HOUR PROJECT, I DOUBT IF YOU COULD GET SOMEONE FROM THE OUTSIDE TO EVEN WANT TO RESPOND TO A REQUEST FOR A 40-HOUR PROJECT.

>>ROCHELLE REBACK: WAS I NOT HEARING YOU CORRECTLY, THOUGH, THAT YOU FELT THAT THE OVERRIDING AVAILABILITY OF THE INTERNAL AUDITOR TO DO THOSE SMALLER 40-HOUR PROJECTS, SAY, WAS MORE OF AN IMPEDIMENT THAN AN ASSET, AND THAT WAS ONE OF THE REASONS WHY IT WAS IMPORTANT TO MOVE HIM AWAY FROM EASY ACCESS --

>> ONLY IF WE DON'T MANAGE THAT TO THE EXTENT THAT IT DOESN'T TOTALLY CONSUME ALL OF HIS RESOURCES DOING FOUR-, FIVE-, SIX-, EIGHT-, TEN-HOUR PROJECTS.

>>ROCHELLE REBACK: OKAY.

THANK YOU.

>> UH-HUH.

>>MITCHELL THROWER: MR. TOKLEY, THEN MR. ROBINSON.

>>JAMES TOKLEY: FIRST OF ALL, THANK YOU FOR YOUR TIME.

>> THANK YOU FOR THE OPPORTUNITY TO DO THE WORK.

>>JAMES TOKLEY: WHAT I HEAR YOU SAYING IS THAT IF THE IPA COULD BE AUTONOMOUS, COULD BE REMOVED FROM THE DIRECT ACCESS OF THE SEVEN BOARD MEMBERS, PERHAPS ITS PERFORMANCE MIGHT BE ENHANCED?

>> IT WOULD BE MUCH EASIER TO MANAGE THE IPA AS A RESOURCE

IF, IN FACT, HE -- HE WAS NOT RESPONDING TO SEVEN DIFFERENT PEOPLE WHO HAVE SEVEN DIFFERENT IDEAS OF WHAT THE IPA'S ROLE IS.

>>JAMES TOKLEY: ONCE AGAIN, COULD YOU EXPLAIN -- AND I KNOW YOU'VE DONE IT, BUT COULD YOU DEFINE THE DIFFERENCE BETWEEN IPA AND SAY INTERNAL AUDITOR.

YOU MUST EXCUSE ME, BUT --

>> NO, THAT'S OKAY, AND IT'S ANOTHER PROBLEM THAT WE HAVE WITH THE TERM "PERFORMANCE AUDITOR," OKAY.

IT'S NOT A WELL-DEFINED TERM, OKAY.

THE TERM CAME INTO EXISTENCE BACK IN 1988 WHEN THE GAO, GOVERNMENT ACCOUNTABILITY OFFICE, OKAY, COINED IT IN ORDER TO DESCRIBE THE KIND OF WORK THAT -- THAT IS CONDUCTED UNDER THE YELLOW BOOK OR THE GOVERNMENT AUDITING STANDARDS.

I BROUGHT ALONG A DEFINITION FOR WHAT IT'S WORTH, AN OBJECTIVE AND SYSTEMATIC EXAMINATION OF EVIDENCE FOR THE PURPOSE OF PROVIDING AN INDEPENDENT ASSESSMENT OF THE PERFORMANCE OF A GOVERNMENT ORGANIZATION, PROGRAM, ACTIVITY, OR FUNCTION IN ORDER TO PROVIDE INFORMATION TO IMPROVE PUBLIC ACCOUNTABILITY AND FACILITATE DECISION-MAKING BY PARTIES WITH RESPONSIBILITY TO OVERSEE OR INITIATE CORRECTIVE ACTION.

NOW, THAT'S BEEN INTERPRETED TO BASICALLY RELATE TO THE THREE Es, ECONOMY, EFFICIENCY, EFFECTIVENESS.

NOW, PRIOR TO THIS TERM BEING COINED, OKAY, THE GAO CALLED

THIS TYPE OF AUDIT WORK OPERATIONAL AUDITING, AND PRIOR TO THAT THEY CALLED IT MANAGEMENT AUDITING, SO OVER THE YEARS IT HAS EVOLVED FROM MANAGEMENT AUDIT TO OPERATIONAL AUDIT TO PERFORMANCE AUDIT.

NOW, CLEARLY AT THE GOVERNMENT LEVEL, THE FEDERAL GOVERNMENT LEVEL, THE -- THE EMPHASIS HAS BEEN ON EFFECTIVENESS, MEANING ARE VARIOUS FEDERAL PROGRAMS EFFECTIVE IN ACHIEVING, OKAY, WHAT THE INTENT OF THE PROGRAMS WERE, AND CONSEQUENTLY, WHEN WE TALK ABOUT AUDITS UNDER THE GAO YELLOW BOOK, THEY ARE EITHER FINANCIAL STATEMENT AUDITS, ATTESTATION AUDITS, OR PERFORMANCE AUDITS, AND THOSE ARE THE THREE CATEGORIES UNDER THE YELLOW BOOK THAT ARE DEFINED AS THREE DIFFERENT TYPES OF AUDITS, EACH OF WHICH CAN HAVE VARYING SCOPES AND SETS OF OBJECTIVES.

>>JAMES TOKLEY: TELL ME, COULD WE -- COULD WE SAY THAT CURRENTLY THAT'S WHAT THE CLERK OF THE COURT DOES, EVERYTHING THAT YOU --

>> I WOULD ARGUE THE CLERK OF THE COURT DOES A LOT OF WORK THAT'S RELATED TO ECONOMY AND EFFICIENCY.

I MEAN, IT'S IN THEIR CHARTER.

CERTAINLY AS THEY'RE DOING THEIR WORK, THEY'RE LOOKING FOR ECONOMY AND EFFICIENCY ITEMS.

THEY'RE ALSO LOOKING AT, OKAY, COMPLIANCE AND -- AND OTHER THINGS THAT RELATE TO THE SYSTEM OF INTERNAL CONTROLS AS IS

DEFINED UNDER A DIFFERENT SET OF STANDARDS KNOWN AS THE RED BOOK STANDARDS OR THE STANDARDS PUBLISHED BY THE INSTITUTE OF INTERNAL AUDITORS.

THE INSTITUTE OF INTERNAL AUDITORS DOES NOT RECOGNIZE PERFORMANCE AUDITORS, OKAY.

THE INSTITUTE OF INTERNAL AUDITORS RECOGNIZES, OKAY, ASSURANCE AUDITS, WHICH COVERS A BROAD RANGE, CAN BE COMPLIANCE ASSURANCE, CAN BE PERFORMANCE ASSURANCE IF YOU WANT TO USE THAT TERM, COULD BE I.T. AUDITS, IT COULD BE ANYTHING YOU WANT TO DEFINE IT TO BE, MEANING THE AUDIT SHOP OR THE AUDITORS WHO GO OUT AND CONDUCT EXAMINATIONS THEN COME BACK AND BE IN A POSITION TO PROVIDE ASSURANCES ABOUT A PARTICULAR QUESTION THAT MAY HAVE BEEN ASKED BY WHOEVER ENGAGED THEM TO DO THE AUDIT.

>>JAMES TOKLEY: THANK YOU.

>>MITCHELL THROWER: MR. AMON, AND THEN MR. ROBINSON.

>>JOE AMON: MR. TARR, IF I -- EXCUSE ME.

IF I UNDERSTAND YOUR RECOMMENDATION, YOU WOULD LIKE TO REMOVE THE BUDGET ANALYST FROM THE INTERNAL AUDITOR'S --

>> CORRECT --

>>JOE AMON: IF THAT'S THE CASE --

>> -- IN ORDER TO OBSERVE THE INDEPENDENCE UNDER PROFESSIONAL STANDARDS.

>>JOE AMON: ALL RIGHT.

BEING THE CASE, LET'S SAY WE REMOVE IT.

IS THERE ANY REASON THE COUNTY CLERK'S OFFICE COULDN'T
HANDLE THAT DUTY?

>> I SEE NO PROBLEM WITH IT, NO.

>>JOE AMON: OKAY.

THANK YOU.

>>MITCHELL THROWER: MR. ROBINSON.

>>JOSEPH ROBINSON: I WAS COMING RIGHT BEHIND HIM.

MY QUESTION IS -- WHAT YOU'RE SAYING, THERE'S AN INHERENT
PROBLEM IN THE CHARTER AMENDMENT THAT WE HAVE?

>> CORRECT.

>>JOSEPH ROBINSON: IT CALLS FOR AN INTERNAL PERFORMANCE
AUDITOR AND BUDGET ANALYST?

>> CORRECT.

>>JOSEPH ROBINSON: THEY CAN'T BE BOTH -- THEY CAN'T SERVE
BOTH MASTERS; RIGHT?

>> CORRECT.

>>JOSEPH ROBINSON: SO YOU'RE TELLING US AS A MINIMUM,
REGARDLESS OF ALL THE RECOMMENDATIONS YOU GOT FILED OVER
HERE, THE MINIMUM IS THAT WE HAVE TO -- ONE THING THAT THE
PUBLIC SHOULD TAKE A LOOK AT IS SHOULD THEY GET RID OF THE
BUDGET ANALYST STATEMENT IN THE CHARTER --

>> CORRECT.

NOW, A FOLLOW-UP TO --

>>JOSEPH ROBINSON: IF THEY WANT TO KEEP A PERFORMANCE
AUDITOR.

MAYBE THEY WANT TO HAVE A BUDGET ANALYST AND NO PERFORMANCE AUDITOR.

>> THAT'S CERTAINLY A POSSIBILITY.

>>JOSEPH ROBINSON: WHAT WOULD BE THE IMPACT OF NOT HAVING AN INTERNAL PERFORMANCE AUDITOR?

WE DIDN'T HAVE ONE 20, 30 YEARS AGO?

WHAT KIND OF BENEFIT BESIDES ALL THE CONFUSION --

>> THE BOARD WOULD NOT HAVE AN ASSET DEVOTED TO RESPONDING TO THEIR CONCERNS.

THEY WOULD HAVE TO ASK THE CLERK OF THE COURT TO PROVIDE ANY AUDIT SERVICES.

IN OTHER WORDS --

>>JOSEPH ROBINSON: BUT IT WOULD BE A RED BOOK, NOT A YELLOW BOOK?

>> CORRECT.

>>JOSEPH ROBINSON: OKAY.

SO IF IT'S A RED BOOK AND THEY WANT A YELLOW BOOK, THEN THEY GOT TO KEEP THE INTERNAL PERFORMANCE AUDITOR?

>> HERE -- I'M NOT TRYING TO CONFUSE YOU.

UNFORTUNATELY, DEPENDING UPON WHETHER YOU TALK ABOUT AN ORDINANCE OR WHETHER YOU TALK ABOUT A POLICY, IT'S BOARD POLICY THAT WHENEVER PERFORMANCE AUDITS ARE DONE THAT THE YELLOW BOOK BE FOLLOWED BECAUSE, IN FACT, THE YELLOW BOOK TALKS ABOUT WHAT'S NECESSARY TO CONDUCT A PERFORMANCE AUDIT, OKAY.

BY THE SAME TOKEN, OKAY, THERE IS AN ORDINANCE THAT SAYS
THE IPA IS SUPPOSED TO BE FOLLOWING THE RED BOOK.

>>JOSEPH ROBINSON: BUT WE CAN CHANGE --

>> YEAH, [INDISCERNIBLE CROSS TALK]

>>JOSEPH ROBINSON: IF THE ORDINANCE WAS CHANGED TO SAY
YELLOW BOOK --

>> RIGHT.

>>JOSEPH ROBINSON: -- THEN THAT WOULD CLEAR THAT UP.
SO NOW WE'RE BACK TO THE CLERK WILL DO RED BOOK, THE
INTERNAL PERFORMANCE AUDITOR WILL DO YELLOW BOOK, AND THE
COUNTY GETS RID OF THE BUDGET ANALYST OUT OF THE CHARTER --

>> RIGHT.

>>JOSEPH ROBINSON: -- AND I THINK WE'LL BE OKAY.

>> THAT'S CERTAINLY A POSSIBILITY.

THE PROBLEM IS WOULD YOU ONLY WANT THE IPA TO DO
PERFORMANCE AUDITS?

>>JOSEPH ROBINSON: ABSOLUTELY BECAUSE I THINK I JUST HEARD
ENOUGH TO SAY THAT, NUMBER ONE, WE DON'T HAVE A BUDGET FOR
HIM TO DO ANYTHING REALLY, OKAY.

THE CLERK USUALLY HAS MORE MONEY THAN THE COUNTY WOULD TO
DO THAT TYPE OF WORK, AND THEY'RE DOING RED BOOK, AND
THEY'VE BEEN DOING IT ALL THESE YEARS.

NOW WE BRING IN THIS YELLOW BOOK PERSON, ALTHOUGH YOU'RE
SAYING THERE'S AN ORDINANCE THAT SAYS RED -- THE ORDINANCE
CAN BE CHANGED.

THAT WAS AN ERROR OBVIOUSLY BECAUSE THE BOARD DIDN'T TAKE IT OUT.

>> I'M -- MAY I MAKE A COUPLE OF DISTINCTIONS?

>>MITCHELL THROWER: YES, PLEASE, MR. TARR.

>> FIRST OFF, ONLY THE YELLOW BOOK RECOGNIZES PERFORMANCE AUDITING.

>>JOSEPH ROBINSON: THAT'S ALL WE'RE TALKING ABOUT.

>> OKAY.

SO IF YOU SAY WE ONLY WANT PERFORMANCE AUDITS TO BE CONDUCTED, THEN IN ESSENCE, THE IPA COULD ONLY PERFORM PERFORMANCE AUDITS, AND HE WOULD DO IT IN CONJUNCTION WITH THE YELLOW BOOK.

THE CLERK, OKAY, THAT FOLLOWS THE RED BOOK STANDARDS, OF COURSE, WHEN YOU GO TO THE CLERK FOR A PERFORMANCE AUDIT, HE WILL GO OUT AND FIND AN EXTERNAL CONTRACTOR WHO IS CERTIFIED UNDER THE YELLOW BOOK TO CONDUCT A PERFORMANCE REVIEW, OKAY, SO HE'S NOT CONDUCTING PERFORMANCE AUDITS. HE DOESN'T CONDUCT PERFORMANCE AUDITS, ALTHOUGH ASPECTS OF WHAT HE DOES UNDER THE -- UNDER THE RED BOOK COULD BE CONSIDERED AKIN TO DOING PERFORMANCE AUDITS, HE'S NOT FOLLOWING THE YELLOW BOOK [INDISCERNIBLE CROSS TALK]

>>JOSEPH ROBINSON: BUT YOU'RE SAYING JUST BECAUSE THE CLERK GOES OUT AND SUBS OUT SOMEONE TO DO THE YELLOW BOOK THAT THEY'RE NOT OVERSEEING THAT --

>> NO.

>>JOSEPH ROBINSON: -- AND THEY ACTUALLY HAVE TO PHYSICALLY HAVE THE PEOPLE THERE TO DO IT?

>> NO.

HE, OF COURSE, IS OVERSEEING TO MAKE SURE THAT --

>>JOSEPH ROBINSON: THEY CAN GET YELLOW BOOK DONE; RIGHT?

>> OF COURSE THEY CAN.

>>JOSEPH ROBINSON: AND WE MAY NOT BE DOING YELLOW BOOKS ALL THE TIME, SO IF WE NEED A YELLOW BOOK, THEY COULD GO OUT --

>>MITCHELL THROWER: MR. ROBINSON, PLEASE.

I STATED AT THE BEGINNING WE NEED TO BE COURTEOUS TO OUR SPEAKERS.

>>JOSEPH ROBINSON: I'M COURTEOUS AS I'M GOING TO GET. THE BOTTOM LINE IS IS I'M ASKING QUESTIONS, AND WHAT I'M TRYING TO GET IS I'M HEARING LIKE YOU'RE PAINTING THIS LIKE WE NEED TO GO FORWARD WITH ALL THESE RECOMMENDATIONS, AND I THINK LAST MONDAY WE'RE TALKING ABOUT ELIMINATING THE INTERNAL PERFORMANCE -- THE WHOLE POSITION.

>> CORRECT.

>>JOSEPH ROBINSON: OKAY.

AND I'M ONE OF THE GUYS THAT SAID, NO, DON'T DO THAT RIGHT NOW, BUT NOW WHAT I'M HEARING IS MAYBE WE MIGHT WANT TO DO THAT.

>> IF YOU WANT PERFORMANCE AUDITS TO BE CONDUCTED, YOU HAVE TWO CHOICES, OKAY.

YOU CAN HAVE THE INTERNAL PERFORMANCE AUDITOR PERFORM THEM, OKAY, OR YOU COULD ASK THE CLERK TO PERFORM THEM, AT WHICH TIME THE CLERK WOULD GO OUT AND CONTRACT THAT WORK OUT, WHICH THEY'VE ALREADY DONE AND ARE DOING.

IN FACT, THE BOARD OF COUNTY COMMISSIONERS APPROVED, I THINK, TWO PERFORMANCE AUDITS AND AUTHORIZED FUNDING FOR THOSE TWO AUDITS.

>>MITCHELL THROWER: MS. REBACK, AND COMMISSIONER PLATT.

>>ROCHELLE REBACK: ASSUME FOR A MOMENT THAT THE PROCESS PROCEEDED THAT WAY, THAT THE CLERK WOULD PERHAPS ENGAGE OR SUBCONTRACT OUT THIS YELLOW BOOK AUDIT THAT MR. ROBINSON'S BEEN DISCUSSING.

WOULD THE CLERK ALSO, THEN, UNDER THOSE CIRCUMSTANCES SERVE EFFECTIVELY THE FUNCTION OF THE AUDIT COMMITTEE THAT YOU'VE RECOMMENDED HERE IN YOUR REVIEW?

IN OTHER WORDS, I'M CONCERNED ABOUT THIS AUDIT COMMITTEE PROPOSAL, AND I -- I -- I'M WONDERING IF THE PROCESS BEING DISCUSSED IN UTILIZING THE CLERK WOULD EFFECTIVELY TAKE THE PLACE OF THE AUDIT COMMITTEE THAT -- AS YOU'VE CONCEIVED IT IN YOUR REPORT.

>> THE CLERK IS AN ELECTED OFFICIAL.

CONSEQUENTLY, THERE'S ALWAYS THE QUESTION OF WHETHER OR NOT AN ELECTED OFFICIAL -- AND I'M NOT SAYING THIS IS TRUE OF THE CURRENT PERSON IN THAT POSITION -- WOULD NOT BE INFLUENCED BY POLITICAL AGENDAS.

>>ROCHELLE REBACK: UH-HUH.

>> AN AUDIT COMMITTEE MADE UP OF CITIZENS FROM THE BUSINESS COMMUNITY WHO HAVE UNDERSTANDING OF HOW AN INTERNAL AUDIT WORKS IN THE CORPORATE ENVIRONMENT AND UNDERSTAND WHAT CONTROLS ARE, BOTH OPERATIONAL AND FINANCIAL REPORTING CONTROLS, WOULD, I THINK, BRING MORE OBJECTIVITY AND EXPERIENCE TO THE DECISION ABOUT WHERE TO USE AUDIT RESOURCES THAN WOULD AN ELECTED OFFICIAL.

>>ROCHELLE REBACK: SO JUST SO I'M CLEAR, THE AUDIT COMMITTEE THAT YOU ARE PROPOSING, YOU'RE SUGGESTING, WOULD BE RECOMMENDED OR YOU'RE RECOMMENDING THE AUDIT COMMITTEE EXIST EITHER IF WE CONTINUED WITH THE INTERNAL AUDITOR OR IF THE AUDIT FUNCTION WAS DELEGATED TO THE CLERK'S OFFICE TOO?

>> I'M RECOMMENDING THAT IF YOU KEEP IT AS AN INTERNAL AUDIT FUNCTION THAT THAT FUNCTION SHOULD WORK WITH AN AUDIT COMMITTEE SO THAT THE BOARD COULD BE ASSURED THAT AUDIT RESOURCES WERE BEING PROPERLY APPLIED.

AN AUDIT COMMITTEE WOULD NOT APPLY TO THE CLERK BECAUSE THE CLERK IS THE ONE WHO DECIDES IN CONCERT WITH HER AUDITOR WHAT IS GOING TO BE AUDITED, IF SOMETHING'S GOING TO BE AUDITED, AND TO WHAT EXTENT IT WILL BE AUDITED.

>>ROCHELLE REBACK: OKAY.

SO MY FIRST QUESTION, THE ANSWER'S YES, THE CLERK FORMAT WOULD BASICALLY OBIVIATE ANY NEED FOR AN AUDIT COMMITTEE, AT

LEAST AS YOU'VE CONCEIVED IT?

>> CORRECT.

>>ROCHELLE REBACK: OKAY.

AND THE AUDIT COMMITTEE AS YOU'VE CONCEIVED IT IN YOUR RECOMMENDATION IF THE INTERNAL AUDITOR IS RETAINED WOULD BE A COMMITTEE APPOINTED BY THE BOARD OF COUNTY COMMISSIONERS?

>> CORRECT.

>>MITCHELL THROWER: COMMISSIONER PLATT.

>>JAN PLATT: YOUR COMMITTEE THAT YOU'VE TALKED ABOUT I THINK WOULD BE VERY DIFFICULT TO FIND IN THIS DAY AND TIME, TO FIND A COMMITTEE THAT DOES NOT HAVE A CONFLICT OF SOME SORT -- OF SOME SORT TO FIND INDIVIDUALS THAT DON'T HAVE CONTRACTS WITH SOMEBODY WHO HAS A CONTRACT WITH THE COUNTY OR -- I'LL TELL YOU, THIS IS A SMALL TOWN IN MANY WAYS, AND IT BITES ITSELF IN THE BACK MANY TIMES WITH THESE KINDS OF COMMITTEES BECAUSE IT'S VERY DIFFICULT TO REALLY FIND A COMMITTEE OF INDIVIDUALS WHO WOULD BASICALLY HAVE CLEAN HANDS, BUT ON ANOTHER ISSUE, I WANT TO ASK YOU THE QUESTION.

I SERVED ON THE BOARD OF COUNTY COMMISSIONERS FOR 24 YEARS.

>> UH-HUH.

>>JAN PLATT: AND WE ROUTINELY ASKED THE CLERK FOR AUDITS, AND I DO NOT RECALL ONCE WHEN WE WERE TURNED DOWN.

NOW, DO YOU HAVE ANY BACKGROUND -- IN DOING YOUR RESEARCH, DO YOU HAVE PROOF THAT THE -- OR ANY INDICATION THAT IN THE

PAST OTHER BOARDS HAVE BEEN TURNED DOWN BY THE CLERK'S OFFICE --

>> WELL, THIS BOARD -- THE HILLSBOROUGH COUNTY BOARD HAS BEEN TURNED DOWN, NOT FREQUENTLY BUT HAS BEEN TURNED DOWN BY DAN POHTO, WHO, QUITE HONESTLY, HAS A LIMITED SET OF RESOURCES.

HE CAN'T RESPOND TO EVERY REQUEST FOR AN AUDIT.

HE HAS HIS OWN AUDIT AGENDA BASED ON AN ANNUAL RISK ASSESSMENT THAT HE PUTS TOGETHER THAT'S APPROVED BY THE CLERK OF THE COURT, AND HE CAN'T RESPOND TO EVERY REQUEST FROM THE BOARD, AND THAT WAS THE POINT I WAS TRYING TO MAKE EARLIER IS THAT IF THE BOARD HAD THEIR OWN RESOURCE, THEY COULD DETERMINE PRIORITIES AND WHETHER OR NOT, YOU KNOW, AUDIT "A" OUGHT TO BE DONE BEFORE AUDIT "B" AND VICE VERSA.

>>JAN PLATT: COULD WE SEE THAT LIST THAT THEY'VE BEEN TURNED DOWN?

>> I'D HAVE TO COMPILE IT FOR YOU OR MAYBE DAN CAN SPEAK TO IT.

HE'S HERE.

>>MITCHELL THROWER: YEAH.

WE ARE -- WE HAVE INVITED THE CLERK OF THE COURT, PAT FRANK, AND DAN POHTO TO COME RIGHT AFTER MR. TARR, SO THEY ARE ON THE AGENDA.

LET ME MENTION THAT WE DO HAVE A TIME CERTAIN FOR MR. PORTER FROM THE UNIVERSITY OF SOUTH FLORIDA AT 7:15, SO WE

NEED TO ALLOW THE CLERK OF THE COURT AND DAN POHTO SOME TIME TO SPEAK TOO.

>> MAY -- IN THE INTEREST OF BEING COMPLETELY CANDID --

>>MITCHELL THROWER: YES.

>> -- I GAVE A RESPONSE TO JOE AMON HERE FOR -- HIS QUESTION WAS COULD THE CLERK, OKAY, ASSUME THE FUNCTION OF BUDGET ANALYST, AND THE POINT I WANT TO MAKE HERE IS CERTAINLY THE CLERK COULD, BUT THEN THAT WOULD AFFECT THE CLERK'S INDEPENDENCE AS FAR AS WHETHER OR NOT THEY COULD COUNSEL THE BOARD ON BUDGET MATTERS AND AT THE SAME TIME BE ABLE TO BE INDEPENDENT, OBJECTIVE IN ASSESSING THE CONTROLS OVER THE BUDGET PROCESS FROM A FINANCIAL STANDPOINT.

>>MITCHELL THROWER: OKAY.

LET ME HAVE MR. SULLIVAN AND MR. WHITE, AND LIKE I SAID, WE'RE NOT -- I'M GOING TO HAVE TO CUT OFF THE QUESTIONS PRETTY SOON.

MR. SULLIVAN, MR. WHITE, AND MR. PRESEAU.

>>DAVID SULLIVAN: THANK YOU FOR YOUR TIME, MR. TARR.

I JUST HAVE ONE QUESTION.

IN YOUR PEER REVIEW THAT YOU PERFORMED, WERE ANY OF THE AUDITS PERFORMED BY THE CPAs OF THE COUNTY MADE AVAILABLE TO YOU OR DO YOU KNOW IF THERE'S -- SPECIFICALLY IF THEY EVER MADE MENTION TO THE DEFICIENCIES SUCH AS AN AUDIT COMMITTEE OR PROBLEMS WITH THE ADMINISTRATOR PERHAPS IMPAIRING THE WORK OF THE IPA?

>> I'M NOT AWARE OF ANY AUDITS OF THE COUNTY.

I'M SORRY, I DON'T KNOW WHAT YOU'RE REFERRING TO.

>>DAVID SULLIVAN: THE COUNTY HAS A FINANCIAL AUDIT DONE EVERY YEAR, AND TYPICALLY --

>> CORRECT.

OH, DID I REVIEW THE EXTERNAL FINANCIAL AUDIT?

>>DAVID SULLIVAN: YES, SIR.

>> NO, I DID NOT, SO I DON'T KNOW WHAT COMMENTS THEY MADE IF ANY.

>>DAVID SULLIVAN: OKAY.

>>MITCHELL THROWER: OKAY.

MR. WHITE.

>>GERALD WHITE: IF THERE WAS A FIX TO BE MADE -- AND I ASKED THE AUDITOR THE SAME QUESTION -- YOU KNOW, WHAT COULD WE DO TO HELP?

I BELIEVE IT'S A WEAK ORDINANCE.

I BELIEVE THE BOARD OF COUNTY COMMISSIONERS PRODUCED A WEAK ORDINANCE, AND I BELIEVE THIS POSITION HAS BEEN REJECTED BY THE BOARD OF COUNTY COMMISSIONERS FROM THE VERY BEGINNING.

IT'S NEVER RECEIVED THE SUPPORT OF THE COMMISSION.

I BELIEVE THAT.

>> I WOULD AGREE WITH YOU.

THAT'S WHY IT'S DOOMED TO FAIL UNLESS WE FIX IT.

>>GERALD WHITE: I'M NOT IN FAVOR OF AMENDING THE CHARTER.

I WOULD BE IN FAVOR FOR PUSHING FOR THE COMMISSION TO

PRODUCE A STRONGER ORDINANCE SO THAT THE WILL OF THE PEOPLE THAT VOTED FOR THIS POSITION COULD BE CARRIED OUT.

I GO BACK AND LOOK AT RICHARD AKE, CLERK OF THE CIRCUIT COURT, THAT TESTIFIED BEFORE THE 2001 CHARTER REVIEW BOARD ON FEBRUARY THE 8th, AND HE SAID AT THAT TIME HE BELIEVED THAT IT WOULDN'T BE A DUPLICATION OF SERVICES.

HE -- BUT HE DID SUGGEST THAT THE TITLE BE COUNTY PERFORMANCE AUDITOR, AND SO I DON'T THINK IT NEEDS TO BE FIXED.

I DON'T THINK IT'S BROKE.

I THINK THAT WHAT NEEDS TO BE DONE, IF ANYTHING, WHAT THE PEOPLE HAS BEEN -- HAS REQUESTED NEED TO BE EXECUTED.

THE PEOPLE THAT'S IN CHARGE FOR ENSURING THAT DUTIES ARE DONE NEED TO JUST DO THE WORK, WRITE THE ORDINANCE STRONG ENOUGH FOR THE PERFORMANCE AUDITOR CAN DO THE JOB.

IF THEY'RE NOT WILLING TO DO THAT -- WE CAN'T MAKE THEM -- THEN I SUGGEST WE ELIMINATE THE POST.

EITHER THE COMMISSIONERS DO THE JOB, PUT AN ORDINANCE IN PLACE THAT WORKS SO THE PERSON CAN CARRY OUT THE WILL OF THE PEOPLE, OR WE NEED TO JUST ELIMINATE IT.

WE CAN'T HAVE IT BOTH WAYS BECAUSE I'M NOT -- I THINK -- I THINK IF WE TAKE YOUR SUGGESTION, THEN WE'LL BE GOING INTO THE DIRECTION OF DUPLICATING SERVICES.

>>MITCHELL THROWER: MR. PRESEAU.

>>GREG PRESEAU: THANK YOU AGAIN, MR. TARR.

I HAVE A COUPLE SHORT QUESTIONS.

>> SURE.

>>GREG PRESEAU: HAVE YOU HAD A CHANCE TO REVIEW THE WORK PERFORMED BY THE IPA IN THE PAST YEAR AND THE BUDGET AFFORDED THE OFFICE?

>> I HAVE.

>>GREG PRESEAU: YOU HAVE?

OKAY.

IN YOUR OPINION, WAS THERE AN ADEQUACY IN THE WORK IN TERMS OF VALUE ADDED, OR IS THERE CURRENT DEFICIENCY IN VALUE?

>> THERE ARE CURRENT DEFICIENCIES, WHICH IS WHY I PUT THE RECOMMENDATIONS IN PART 2 OF THE REPORT.

>>GREG PRESEAU: OKAY.

IN LIEU OF THOSE RECOMMENDATIONS, HAD THOSE BEEN IN PLACE, I GUESS WHAT I'M GETTING AT IS AT THE REQUEST OF THE BOARD, THE SPECIFIC ITEMS THAT THEY'VE REQUESTED THE IPA TO, YOU KNOW, PERFORM, LOOK INTO, YOU KNOW, STUDY, WAS THERE VALUE ADDED IN THOSE ITEMS?

>> THE VALUE COULD HAVE BEEN GREATER HAD THEY -- HAD THE WORK BEEN CONDUCTED IN A DIFFERENT MANNER.

>>GREG PRESEAU: OKAY.

COULD YOU TELL US IF OUR CURRENT OFFICE OF THE IPA IS IN COMPLIANCE WITH OUR CHARTER AS IT STANDS?

>> YOUR CHARTER DOESN'T REQUIRE HIM TO FOLLOW ANY SET OF PROFESSIONAL STANDARDS.

>>GREG PRESEAU: RIGHT.

>> OKAY.

HOWEVER, BASED ON THE DEFINITION IN THE CHARTER THAT HE IS TO PERFORM PERFORMANCE AUDITS, THEN THE ARGUMENT IS HE'S NOT IN COMPLIANCE BECAUSE, IN FACT, HE'S NOT PERFORMING ANY PERFORMANCE AUDITS.

>>GREG PRESEAU: RIGHT.

>> HE CAN'T BECAUSE OF THE DEFICIENCIES WHERE HE HAS TO -- AND HAS BEEN CONSUMED BY CONDUCTING AUDITS THAT HAVE BEEN REQUESTED BY THE BOARD MEMBERS THAT HAVE NOT BEEN CLASSIFIED NOR WOULD BE CONSIDERED PERFORMANCE AUDITS.

>>GREG PRESEAU: SO REMOVING THE TAG OF PERFORMANCE AUDITOR AND JUST MAKING IT INTERNAL AUDITOR, THEN HE COULD ELEVATE ANY STUDY HE DOES TO HAVE BETTER QUALITY AND BETTER AUDIT STANDARDS?

>> WELL, WE WOULD HOLD HIM TO A HIGHER STANDARD.

>>GREG PRESEAU: RIGHT.

>> AND IT WOULD AFFORD ANY PROJECT THAT HE DID TO BE CONSIDERED AN AUDIT AND WOULD ALLOW HIM TO MANAGE WHEN THAT INFORMATION IS RELEASED AND UNDER WHAT CIRCUMSTANCES IT'S RELEASED.

RIGHT NOW BECAUSE HE'S NOT DOING ANY PERFORMANCE AUDITS, THE AUDIT WORKS -- WORK HE'S DOING IS NOT CONSIDERED PERFORMANCE AUDIT WORK, HE COMES UNDER THE PUBLIC RECORDS REQUEST STATUTES AND HE HAS TO RELEASE FREQUENTLY

PREMATURELY INFORMATION ABOUT THE PROJECTS HE'S WORKING ON BEFORE THE PROJECTS ARE ACTUALLY COMPLETE AND ALL THE WORK HAS BEEN DONE AND ALL THE PEOPLE INVOLVED IN THE SCOPE OF THE WORK HAVE BEEN INVOLVED IN COMING TO A CONCLUSION ABOUT WHAT NEEDS TO BE ADDRESSED OR FIXED OR -- OR ADJUSTED.

>>GREG PRESEAU: OKAY.

IS -- IS OUR CURRENT OFFICE OF THE IPA YELLOW BOOK CERTIFIED?

>> NO.

>>GREG PRESEAU: NO.

ALL RIGHT.

>> BECAUSE IN DOING THE REVIEW, I CONSIDERED BOTH RED BOOK AND YELLOW BOOK STANDARDS, AND THE IPA SHOP FAILED BOTH.

>>MITCHELL THROWER: OKAY.

THANK YOU, MR. PRESEAU.

MR. TARR, WE APPRECIATE YOU COMING BEFORE US, AND WE'RE GOING TO GIVE THE CLERK OF THE COURT, PAT FRANK, AND DAN POHTO AN OPPORTUNITY TO COME UP AND TALK TO US RIGHT NOW. THANK YOU.

>> THANK YOU.

>>MITCHELL THROWER: GOOD EVENING.

>>PAT FRANK: GOOD EVENING.

THANK YOU, MR. CHAIRMAN, FOR ALLOWING ME TO COME BACK.

AND I'VE GOT TO SAY THAT MANY OF THE THINGS THAT MR. TARR SAID I AGREE WITH.

WE DO DIFFER ON SOME POINTS, AND I WOULD ECHO WHAT COMMISSIONER PLATT SAID ABOUT SETTING UP A CITIZENS COMMITTEE WITH THE NOTION THAT IT'S GOING TO BE INDEPENDENT AND NOT HAVE ANY CONFLICT IN THE PROCESS.

I THINK THAT'S A DREAM THAT WILL NOT EXIST.

MR. TARR SAYS THAT I DON'T RESPOND TO ANYONE, YOU KNOW, MR. POHTO RESPONDS TO ME, AND I'M NOT INDEPENDENT, BUT LET ME TELL YOU I'M VERY MUCH INDEPENDENT BECAUSE I RESPOND TO THE PUBLIC, NOT TO SPECIAL INTERESTS, NOT TO PEOPLE WHO PRESSURE ME, BUT TO THE PUBLIC, AND IF THEY DON'T LIKE ME, THEY'RE GOING TO GET RID OF ME, AND THAT WOULD BE THE SAME FOR ANYBODY WHO'S IN THIS POSITION.

YOU HAVE TO FULFILL THE REQUIREMENTS OF BEING A PERSON OF INTEGRITY AND BEING ABLE TO CHOOSE GOOD PEOPLE TO WORK AROUND YOU AND DO THE JOB WELL.

I'M GOING TO HOP AROUND TO A FEW THINGS BECAUSE I KNOW YOUR TIME IS SHORT, AND I WANT TO ANSWER SOME OF THE QUESTIONS THAT HAVE BEEN RAISED.

THE QUESTION IS CAN THE CLERK HANDLE THE BUDGET ANALYST POSITION?

NO, WE CAN'T.

WE ARE THE AUDITOR.

WE WANT TO REMAIN AS THE AUDITOR.

IN THAT SITUATION WE COULD NOT ALSO BE A BUDGET ANALYST.

THERE WOULD BE A CONFLICT THERE.

IN THE LANGUAGE THAT MR. TARR IS SUGGESTING FOR AMENDING THE CHARTER, THE PERFORMANCE LANGUAGE WOULD BE ELIMINATED AND THE INTERNAL AUDITOR LANGUAGE WOULD BE REPLACED. THAT'S WHAT WE DO.

WE ARE THE INTERNAL AUDITORS, SO THEREFORE, WHAT YOU'RE GOING TO CREATE IS A REDUNDANCY, A DUPLICATION THAT'S GOING TO BE MORE EXPENSIVE AND MORE CONFUSING, AND I DON'T THINK THAT SERVES THE PUBLIC WELL, AT THIS TIME PARTICULARLY WHEN EVERYBODY'S TRYING TO FIGURE OUT HOW TO CONSOLIDATE SERVICES AND SAVE MONEY.

THE QUESTION WAS CAN THE CLERK DO PERFORMANCE AUDITS. YES, WE CAN.

NOT ONLY ARE WE CERTIFIED TO DO THAT, BUT WE HAVE AN UNDERSTANDING WITH THE BOARD THAT IS WRITTEN, A MEMO OF UNDERSTANDING AGREEMENT, AND WE SIGNED THAT IN JULY OF 2009. WHEN MR. BARNES DID NOT COMPLETE PERFORMANCE AUDITS, THE BOARD INSTRUCTED US TO DO THE PERFORMANCE AUDITS, AND THAT IS WHAT WE ARE DOING.

WE ARE CARRYING OUT THE PERFORMANCE AUDIT FUNCTION.

NOW, WE FOLLOW AN RFP PROCESS.

WE HAVE TO GO OUT AND GET EXPERTS, PEOPLE WHO ARE EXPERTS IN THE FIELD THAT'S BEING LOOKED AT BECAUSE WE DON'T PRETEND TO KNOW EVERYTHING, SO IF YOU'RE INVOLVED IN LOOKING AT WASTE MANAGEMENT OR SOMETHING THAT IS TECHNICAL, YOU WANT PEOPLE WHO CAN TELL YOU WHAT -- WHAT THIS IS ALL

ABOUT, AND THAT'S THE REASON THAT THERE IS A COST TO THESE EXTERNAL AUDITS.

FOR OUR PART THE ONLY COST IS THAT WE REDUCED TWO AUDITS FOR THE COUNTY TO HAVE THE PEOPLE WHO WOULD HAVE WORKED ON THOSE WORK ON THE PERFORMANCE AUDITS.

WE JUST CUT DOWN THE SCOPE OF WORK THAT WE'D PROVIDE FOR THE COUNTY, AND AS I SAID AT THE PREVIOUS MEETING, WE HAVE HAD 51 AUDITS IN RECENT YEARS, AND I'M VERY PROUD OF THE WORK THAT OUR OFFICE DOES.

IT'S VERY EFFICIENT.

IF YOU ABOLISH THE PERFORMANCE AUDIT AND THE BUSINESS ANALYST -- THE BUDGET ANALYST, THE BOARD CAN STILL CONDUCT PERFORMANCE AUDITS.

THEY ARE WITH US.

THEY CAN DO IT WITH ANYONE ELSE.

AND THEY CAN ALSO ANALYZE THE BUDGET IF THEY WANTED TO.

THEY CAN GET SOMEONE THAT THEY REGARD AS INDEPENDENT, BUT AS I SAID, WE CANNOT BE THE ONE WHO DOES IT IF WE CONTINUE TO BE THE INTERNAL AUDITOR.

AND LET ME ALSO SAY THAT WE -- WE GET AUDITED OURSELVES.

DON'T THINK THAT EVERYTHING STOPS WITH US BECAUSE IF YOU WANT TO FIND OUT IF THERE'S ANY RESPONSIBLE MEASURE OF WHAT WE DO, WE GO THROUGH OUR OWN INTERNAL AUDIT, WE HAVE THE AUDITOR GENERAL WHO AUDITS US, WE HAVE THE CHIEF FINANCIAL OFFICER, AND WE HAVE EXTERNAL AUDITS -- AUDITS THAT ARE

CONDUCTED EVERY YEAR, SO WE'RE CONSTANTLY IN A STAGE OF SOMEONE AUDITING US, AND WE HAVE COME THROUGH WITH -- WITH VERY GOOD -- GOOD MEASURES.

I'M GOING TO STOP AT THIS POINT AND SEE IF THERE'S ANYTHING ELSE YOU WANT TO ASK ME THAT I'VE LEFT UN -- UNRESPONDED TO.

>>MITCHELL THROWER: ANY QUESTIONS?

>>JOSEPH ROBINSON: I GOT A QUESTION.

>>MITCHELL THROWER: MR. ROBINSON AND MS. REBACK.

>>JOSEPH ROBINSON: I'M GLAD YOU SHOWED UP HERE AGAIN.

>>PAT FRANK: THANK YOU.

>>JOSEPH ROBINSON: I'VE HEARD THE OTHER SIDE.

WHAT WOULD YOU -- I MEAN, I'VE HEARD A LOT HERE, AND I'M SORT OF LEANING LIKE WE -- THE PEOPLE WAS -- WAS SNOOKERED INTO VOTING FOR THIS.

IT ONLY PASSED LIKE 53% WHEN THAT AUDITOR WAS PASSED, AND NOW ALL OF A SUDDEN PRACTICE -- SEE, NOW WE'RE PUTTING THESE WORDS IN PRACTICE, AND IT'S JUST TOO MUCH.

IT'S JUST -- JUST THE DIALOGUE JUST TO EVEN DISCUSS IT HERE HAS TAKEN TWO DAYS.

WHAT DO YOU RECOMMEND -- I MEAN, I RESPECT YOU HIGHLY.

WHAT DO YOU RECOMMEND, KNOWING WHAT YOU KNOW ABOUT BOTH SIDES?

WHAT IS YOUR RECOMMENDATION THAT YOU WOULD LIKE TO SEE DONE?

>>PAT FRANK: WELL, I THINK --

>>JOSEPH ROBINSON: THE CHARTER -- I MEAN --

>>PAT FRANK: IF WE'RE TALKING ABOUT NOT DUPLICATING SERVICES --

>>JOSEPH ROBINSON: NOT DUPLICATING --

>>PAT FRANK: WE'RE ALREADY DOING THE PERFORMANCE AUDIT, WE'RE ALREADY DOING THE INTERNAL AUDITS.

WHY DO WE NEED ANYONE ELSE TO DO THOSE?

AND SO I WOULD SAY JUST ABOLISH THAT.

>>JOSEPH ROBINSON: AND THEN THE ONLY THING I PROBABLY WOULD HEAR YOU SAY IS YOU DON'T DO THE BUDGET ANALYST, SO HOW WOULD THE COUNTY DEAL WITH THAT?

WOULD THEY CREATE ANOTHER POSITION CALLED BUDGET ANALYST?

THEY DON'T HAVE A BUDGET ANALYST NOW?

>>PAT FRANK: THEY DO LEAN UPON THE COUNTY COMMISSION DEPARTMENT HEADS AND THE COUNTY ADMINISTRATOR.

I THINK THAT THAT SHOULD BE LOOKED AT VERY CAREFULLY IN DISCUSSION BETWEEN THE BOARD AND THE COUNTY -- THE COUNTY -- BETWEEN THE BOARD AND THE COUNTY ADMINISTRATOR BECAUSE THERE IS -- THERE IS A LOOPHOLE THERE, AND -- YET IT'S UP TO THE BOARD MEMBERS TO DO THEIR HOMEWORK TOO IN THE FINAL ANALYSIS.

GOING TO THE MEETINGS OF THE DEPARTMENT HEADS IS VERY INFORMATIONAL BECAUSE YOU HEAR THINGS THAT YOU DON'T HEAR WHEN THE HEAD OF THE DEPARTMENT COMES BEFORE THE BOARD

AFTER BEING FILTERED THROUGH THE COUNTY ADMINISTRATOR BECAUSE THE COUNTY ADMINISTRATOR IS BALANCING THE NEEDS OF THE ENTIRE COUNTY, BUT YOU STILL MAY WANT TO OVERRIDE ONE OF THOSE, BUT YOU HAVEN'T HEARD ABOUT WHAT THE PROBLEM IS, AND THAT HAPPENED WHEN I WAS ON THE BOARD.

IT WAS WITH SAFETY EQUIPMENT FOR FIREMEN, AND THE ISSUE NEVER GOT TO US THROUGH THE ORDINARY CHANNELS, AND IT WAS A SAFETY FACTOR FOR THE FIREMEN BECAUSE THEY NEEDED INTERCHANGEABLE EQUIPMENT WITH THE CITY OF TAMPA IN -- IN SITUATIONS WHERE THEIR EQUIPMENT WAS SHORT.

THE BOARD OVERRULED THE COUNTY ADMINISTRATOR AND DID GIVE THE MONEY TO THEM, BUT IT WAS BECAUSE I WAS IN ONE OF THE MEETINGS WHERE I HEARD THIS HAPPEN.

SO I WAS HOPING THERE WAS SOME WAY TO PATCH THAT UP.

IF -- IF IT CAN'T BE DONE, I JUST THINK THE BOARD IS GOING TO HAVE TO BE A LITTLE MORE -- SPEND A LITTLE MORE TIME ON THE BUDGET IN THESE -- IN THE MEETINGS THAT THE -- THAT THE DEPARTMENTS HAVE.

GIVEN THE -- THE AWESOME BALANCE OF WHAT'S GOING ON HERE -- AND I WAS THE ONE WHO ASKED FOR THE BUDGET ANALYST IN THE CHARTER -- I WOULD SAY GIVE IT UP.

>>JOSEPH ROBINSON: OKAY.

>>MITCHELL THROWER: MRS. REBACK.

>>ROCHELLE REBACK: WHAT, IF ANY, CHAPTER 119 PUBLIC RECORDS ISSUES APPLY TO YOUR PERFORMANCE OF THE DUTIES OF

AUDITOR THAT ARE DIFFERENT FROM, IF ANY, WHAT MR. TARR WAS SUGGESTING WERE PROBLEMS ASSOCIATED WITH THE INTERNAL PERFORMANCE AUDITOR'S OFFICE?

>>PAT FRANK: WELL, IF HE'S -- IF HE'S GOING TO BE AN INTERNAL AUDITOR, HE SHOULD BE UNDER THE SAME REQUIREMENT THAT WE ARE, AND THAT IS THAT WHEN YOU'RE -- WHEN YOU HAVE YOUR WORK PRODUCT, IT IS NOT PUBLIC INFORMATION.

WHEN IT'S ULTIMATELY FINALIZED, IT IS PUBLIC INFORMATION. AND LET ME SAY THAT THAT'S ANOTHER CONFUSION ABOUT THIS COMMITTEE THAT'S BEEN TALKED ABOUT BECAUSE -- DON'T THINK THAT COMMITTEE IS GOING TO BE EXEMPT FROM 119.

THEY WILL BE SUBJECT TO IT, AND --

>>ROCHELLE REBACK: RIGHT.

>>PAT FRANK: AND THEY WILL PROBABLY HAVE TO REVEAL SOME OF THEIR INCOME.

THEY'LL GO UNDER SOME REQUIREMENTS.

>>ROCHELLE REBACK: RIGHT.

>>PAT FRANK: SO YOU MAY --

>>ROCHELLE REBACK: I DON'T SEE THAT WORKING AT ALL.

>>PAT FRANK: I DON'T SEE THAT WORKING.

>>ROCHELLE REBACK: NO ONE WOULD AGREE TO SERVE UNDER THOSE CIRCUMSTANCES.

SO YOU'RE -- BUT YOU'RE SAYING THAT IN YOUR PERFORMANCE OF THE AUDITING FUNCTION OR YOUR SUBBINING IT OUT THAT THERE WOULD BE NO 119 DISCLOSURE PREFERENCES THAT MR. TARR WAS

POINTING OUT, FOR SOME REASON I CAN'T UNDERSTAND, THINGS,
WHETHER GETTING OUT EARLY FROM THIS INTERNAL AUDITOR'S
OFFICE BEFORE THEY WERE COMPLETE.

>>MITCHELL THROWER: YES.

MR. TARR -- I'M A CERTIFIED RECORDS MANAGER.

I'VE DEALT WITH FLORIDA STATUTE 119.

BASICALLY -- AND I'M A FORMER AUDITOR TOO, CPA/CIA.

BASICALLY AUDIT WORKING PAPERS DURING -- BEFORE THE -- AS
PAT FRANK JUST MENTIONED, DURING THE COURSE OF AN AUDIT, IF
THE AUDIT HASN'T BEEN FINALIZED, THE AUDIT WORKING PAPERS
ARE EXEMPT FROM DISCLOSURE.

>>ROCHELLE REBACK: RIGHT.

>>MITCHELL THROWER: MR. TARR STATED, AND CORRECT ME IF I'M
WRONG, BASICALLY SOME OF THE WORK THAT MR. BARNES WAS DOING
WAS NOT CLASSIFIED AS AN AUDIT.

THEREFORE, THOSE PAPERS WEREN'T AUDIT WORKING PAPERS.

THEREFORE, THEY WERE NOT EXEMPT, AND THAT IS MY

UNDERSTANDING AS WHAT MR. BARNES HAS SAID.

>>ROCHELLE REBACK: I APPRECIATE THAT CLARIFICATION.

I JUST WASN'T SURE IF MR. TARR WAS SUGGESTING THAT THAT WAS
A RESULT OF A MISCLASSIFICATION, A MISTAKE BY THE OFFICE OF
MR. BARNES OR BECAUSE -- OR IT WAS A CORRECT CLASSIFICATION
BASED ON THE CHARACTER OF WORK THAT MR. BARNES' OFFICE WAS
DOING.

I STILL DON'T KNOW THE ANSWER TO THAT.

>>MITCHELL THROWER: AND I DON'T HAVE THE ANSWER TO THAT EITHER.

>>ROCHELLE REBACK: RIGHT.
RIGHT.

I'M SORRY, I DON'T HAVE THE TEENS THAT, BUT IT IS CORRECT, IS IT NOT, THAT ANY AUDIT WORK THAT YOUR OFFICE IS INVOLVED IN WOULD FOLLOW THE CHAPTER 119 EXEMPTION THAT MR. THROWER JUST ARTICULATED.

>>PAT FRANK: YES, WE WOULD FOLLOW THAT, WE WOULD FOLLOW THAT BECAUSE IT'S NOT FAIR UNTIL YOU ACTUALLY FINISH THE AUDIT TO JUMP THE GUN, AND WE -- THERE IS A DEFINITE PROCEDURE THAT YOU FOLLOW.

IT'S OUTLINED, AND IT'S OUTLINED IN OUR AGREEMENT WHICH RICHARD AKE, FRED KARL, AND JOE CHILLURA SIGNED MANY YEARS AGO, AND IT SPELLS OUT THE PROCEDURES THAT HAVE TO BE FOLLOWED IN AN AUDIT, AND THEY ARE THE PROCEDURES THAT ARE TRADITIONALLY EXPECTED OF AUDITORS.

>>MITCHELL THROWER: I JUST -- ACTUALLY, I WANTED TO MAKE A COMMENT BEFORE WE ASK ANY OTHER QUESTIONS.

ONE OF THE -- I PERSONALLY -- MY PERSONAL OPINION IS I THINK THE INTERNAL PERFORMANCE AUDITOR MAY BE -- I AGREE WITH MR. TARR SOME RECOMMENDATIONS IN TERMS OF STRUCTURE. I THINK THERE IS A -- THERE IS BENEFIT OF HAVING AN INDEPENDENT INTERNAL PERFORMANCE AUDITOR WITHIN THE COUNTY. I AGREE WITH WHAT MR. TARR SAID.

WE'VE BEEN LUCKY.

PAT FRANK HAS DONE A GREAT JOB, RICHARD AKE DID A GREAT JOB, DAN POHTO HAS DONE A GREAT JOB.

AS FAR AS EVERYBODY'S AWARE, THE AUDIT FUNCTION THAT WAS IN THE CLERK'S OFFICE HAS DONE A GOOD JOB, BUT THERE IS ALWAYS THAT CONCERN YOU GET THE WRONG PERSON IN THE CLERK'S OFFICE, IT COULD BE A POLITICAL -- I MEAN, IT COULD BECOME A POLITICAL MESS.

LOOK AT RICHARD NIXON WITH THE IRS.

I MEAN -- YOU KNOW, I MEAN, AN AUDIT FUNCTION CAN BE USED -
- YOU KNOW, IT CAN BE USED NEGATIVELY, SO YOU'VE JUST GOT TO BE AWARE OF THAT.

THE -- AND I'M NOT SAYING EVERYTHING'S PERFECT RIGHT NOW. I JUST -- MY CONCERN IS THROWING OUT THE ENTIRE STRUCTURE WITHOUT LOOKING AT THE BIG PICTURE.

RIGHT NOW, LIKE I SAID, PAT FRANK, RICHARD AKE, WE'VE BEEN LUCKY WITH OUR CLERK OF THE COURT'S.

DAN POHTO'S OFFICE DOES A GREAT JOB, BUT MY CONCERN IS THROWING OUT EVERYTHING AND STARTING OVER, YOU KNOW, WITH -
- YOU KNOW, THAT'S MY CONCERN, AND THE FACT OF THE MATTER IS, THE INTERNAL PERFORMANCE AUDITOR IS AN INDEPENDENT PERSON.

THEY SHOULD FUNCTION AS AN INDEPENDENT PERSON GETTING FEEDBACK FROM AN AUDIT COMMITTEE, AND I DISAGREE WITH COMMISSIONER PLATT IN TERMS OF GETTING MEMBERS TO SERVE ON

THAT.

I THINK WITHIN A COUNTY AS BIG AS HILLSBOROUGH COUNTY --
MAYBE I'M WRONG, BUT I BELIEVE EVEN WITH THE PUBLIC
DISCLOSURE OF FINANCIAL -- FINANCIAL RECORDS THAT WE WOULD
STILL BE ABLE TO GET MEMBERS THAT ARE WILLING TO SERVE ON
THAT COMMITTEE.

PERSONALLY I WOULD SERVE ON IT.

I DON'T WANT TO SERVE ON IT NOW AFTER SERVING ON THIS, BUT
I'D BE WILLING TO SERVE ON THAT.

COMMISSIONER PLATT.

I'M SORRY.

LET ME GET MR. WHITE, MR. AMON, AND MR. SULLIVAN REAL
QUICK.

>>GERALD WHITE: WELL, WE'VE HEARD TWO SIDES OF THE STORY,
AND THE THIRD SIDE IS THE BOARD OF COUNTY COMMISSIONERS,
AND -- AND I -- I HEAR WHAT THE CHAIRMAN IS SAYING.

WE REALLY SHOULD -- BECAUSE THIS IS A LEADERSHIP QUESTION
OF THE BOARD.

THIS IS ONE OF THE CONCERNS THAT THE CITIZENS HAVE.

HERE THEY'VE CREATED THIS POST, BUT YET WE'RE NOT GETTING
ANY LEADERSHIP OUT OF THE BOARD OF COUNTY COMMISSIONERS
THROUGH THEIR ORDINANCE CREATION, THROUGH SUPERVISION OF
THIS GUY.

IT'S JUST BEEN AN ABSOLUTE UNEQUIVOCAL FAILURE, AND SO OF
COURSE THE CITIZENS ARE CALLING FOR REPEAL, REMOVE THIS

POST, BUT AFTER I CALLED -- PUT THE MOTION ON THE FLOOR,
I'M TELLING YOU CITIZENS HAVE HAMMERED ME AGAINST THE WALL
IN THE COMMUNITY JUST OVER THE WEEKEND SAYING, WHAT ARE YOU
DOING?

SNAP OUT OF IT.

GET TO WORK.

MAKE THIS THING WORK.

GIVE IT ONE MORE SHOT.

AND SO I WANT TO DO THAT TODAY.

I WANT A YEAR FROM THE BOARD OF COUNTY COMMISSIONERS.

THAT'S AN ELEMENT THAT THIS BOARD HAS NOT HEARD FROM, AND
WE NEED TO HEAR FROM THEM RELATED TO IS THE ORDINANCE THAT
THEY CREATED THAT OUTLINES THE DUTIES OF THIS POST STRONG
ENOUGH, THOROUGH ENOUGH, COMPLETE ENOUGH SO THIS GUY CAN DO
THE WORK, AND WE NEED TO HEAR FROM THE COMMISSIONERS WHY
DID THEY REJECT SOMEONE THAT THEY'RE PAYING EVERY DAY FOR
PERFORMANCE AND TURN TO THE CLERK FOR PERFORMANCE?

WE NEED TO HEAR FROM THEM ON THAT, AND THEN I THINK WE'LL
BE ABLE TO MAKE A FINAL DECISION.

>>MITCHELL THROWER: MR. AMON.

>>JOE AMON: MS. FRANK, I UNDERSTAND THAT WHEN YOU GET
ASKED BY THE COUNTY COMMISSION TO DO A PERFORMANCE AUDIT
THAT YOU -- YOUR STAFF GOES OUT AND WRITES AN RFP.

EXCUSE ME.

IN THAT RFP FOR PERFORMANCE AUDITOR, DO THEY SPECIFY THE

YELLOW BOOK?

>>PAT FRANK: YES.

MR. POHTO SHOULD ANSWER THIS BECAUSE HE WAS IN CHARGE OF THAT.

>>DAN POHTO: DAN POHTO, DIRECTOR OF COUNTY AUDIT WITH THE CLERK'S OFFICE.

SPECIFICALLY WE DID NOT SAY YELLOW BOOK, WE SAID PREFERRED, AND THERE'S A REASON FOR THAT.

BY SAYING PREFERRED YELLOW BOOK, WE OPEN UP THE FIELD OF VENDORS THAT CAN PRODUCE SUBJECT MATTER EXPERTS.

BECAUSE OUR OFFICE IS BOTH YELLOW BOOK QUALIFIED AND RED BOOK QUALIFIED, IF WE GET A SUBJECT MATTER EXPERT THAT'S NOT YELLOW BOOK, WE CAN SUPERVISE THAT PERSON AS IF IT WAS LIKE ONE OF MY MANAGERS, AND WE'LL GET A YELLOW BOOK OUT OF IT BY HAVING A SUBJECT MATTER EXPERT.

DOES THAT ANSWER YOUR QUESTION, SIR?

>>JOE AMON: YES.

THANK YOU.

>>MITCHELL THROWER: OKAY.

COMMISSIONER PLATT, DID YOU HAVE A QUESTION?

>>JAN PLATT: WELL, IT'S 7:15, IT'S TIME FOR THE NEXT PERSON, AND I WANT TO PUT THE MOTION ON THE FLOOR THAT WAS ON LAST TIME, THAT WE HAVE THE COUNTY ATTORNEY DRAFT THE LANGUAGE TO REPEAL THIS POSITION, AND THEN WHEN THAT COMES BACK, WHENEVER IT COMES BACK, THEN WE CAN DEBATE IT AS TO

WHETHER OR NOT YOU WANT TO GO AND TRY TO FIX IT, WHICH IS GOING TO BE A PAIN IN THE NECK AND REALLY WON'T WORK, BUT ANYWAY, I JUST FEEL LIKE I HAVE TO MAKE THAT MOTION.

>> I'LL SECOND THAT.

>>MITCHELL THROWER: SECOND.

>> DISCUSSION.

>>MITCHELL THROWER: LET ME JUST -- DISCUSSION.

>>FRANK REDDICK: YEAH, I KNOW WE HAVE TIME CERTAIN --

>>MITCHELL THROWER: YEAH, WE HAVE A TIME CERTAIN RIGHT HERE.

>>FRANK REDDICK: -- BUT I WOULD LIKE -- RIGHT.

AND I WOULD LIKE MS. FRANK -- TO ASK HER A QUESTION IF I MAY, AND THAT IS TO FOLLOW UP WITH MR. WHITE.

HAVE YOU GOTTEN ANY DIRECTION OR ANY KIND OF SIGNAL FROM THE BOARD OF COUNTY COMMISSIONERS ON YOUR RECOMMENDATION?

>>PAT FRANK: NO, NO.

>>FRANK REDDICK: SO NONE HAS RESPONDED WHETHER THEY AGREED IN CONCEPT THAT THIS SHOULD BE REPEALED?

>>PAT FRANK: NO, I HAVEN'T HEARD FROM ANY OF THEM, AND I -- YOU KNOW, THIS IS THE POINT BETWEEN OUR OFFICE AND -- AND THE BOARD OF COUNTY COMMISSIONERS.

WE ARE INDEPENDENT.

>>FRANK REDDICK: OKAY.

>>MITCHELL THROWER: ANY FURTHER DISCUSSION?

>>JOSEPH ROBINSON: ONCE AGAIN, NOW, WE'RE STARTING THIS

THING.

WE CAN PUT STUFF ON THERE.

WE GOT 11 IN HERE TODAY, SO IT'S GOING TO TAKE A LITTLE MORE.

WE ONLY GOT 13 ON THIS BOARD NOW, WE DON'T HAVE 14.

THAT'S ANOTHER ISSUE WE HAVE TO TALK TO MARY HELEN ABOUT, BUT THE THING IS IS THAT IT'S GREAT FOR THE COUNTY ATTORNEY TO DRAFT LANGUAGE, BUT I THINK WE'VE GOT TO GIVE THEM SOME DIRECTION.

ARE WE SAYING DRAFT LANGUAGE THAT EXCLUDES THE BUDGET ANALYST, DRAFT LANGUAGE THAT'S GOING TO INCLUDE THE INTERNAL PERFORMANCE AUDITOR'S RECOMMENDATIONS, DRAFT LANGUAGE THAT'S GOING TO INCLUDE THE CLERK'S -- WHAT ARE WE GOING TO DRAFT, MS. PLATT?

I MEAN, WE NEED TO DO SOMETHING, I AGREE WITH THAT, BUT I DON'T KNOW WHAT IT IS.

>>JAN PLATT: SURE.

AND WHAT MY PREFERENCE IS IS TO REPEAL THE LANGUAGE THAT -- THAT ENTIRE SECTION -- LET ME SEE -- THAT CREATES THIS POSITION OF THE COUNTY -- LET ME SEE WHERE IT IS.

>>MITCHELL THROWER: COMMISSIONER PLATT, LET ME --

>>JAN PLATT: IT WOULD REPEAL SECTION 4.10.

>>MITCHELL THROWER: COMMISSIONER PLATT.

>>JAN PLATT: YES.

>>MITCHELL THROWER: I HAVE A FEELING IT'S GOING TO TAKE

QUITE A BIT OF DISCUSSION HERE.

WE HAVE A TIME CERTAIN FOR MR. PORTER.

WOULD YOU MIND WITHDRAWING YOUR MOTION, GIVING -- WE CAN
DETAIL IT IN UNFINISHED BUSINESS BECAUSE I DON'T WANT TO
HOLD UP MR. PORTER.

HE'S TAKEN THE TIME TO COME HERE.

>>JAN PLATT: OKAY.

I'LL DO THAT.

>>MITCHELL THROWER: BECAUSE WE HAVE UNFINISHED BUSINESS.

>>GERALD WHITE: SHE CAN PUT IT ON THE TABLE, CAN'T SHE?

>>MITCHELL THROWER: TABLE IT.

THAT'S FINE.

>>JAN PLATT: I'LL WITHDRAW IT UNTIL -- I'LL COMPLY WITH
YOUR REQUEST.

AGREEABLE.

>>MITCHELL THROWER: OKAY.

IF WE WITHDRAW IT, WE CAN BRING IT UP AGAIN AND DISCUSS IT
DURING UNFINISHED BUSINESS.

I HATE TO HOLD UP MR. PORTER.

>>JOSEPH ROBINSON: WITHDRAWING IT OR TABLING UNTIL AFTER -
-

>>MITCHELL THROWER: YES.

>>JOSEPH ROBINSON: -- JUST TABLING IT UNTIL AFTER --

>>MITCHELL THROWER: WE CAN TABLE IT FOR UNFINISHED
BUSINESS.

>>JOSEPH ROBINSON: BUT NOT WITHDRAWING IT, JUST TABLING IT.

>> LET HER TABLE IT BUT NOT WITHDRAW IT.

>>MITCHELL THROWER: WE'LL TABLE IT AND WE'LL DISCUSS IT RIGHT AFTER MR. PORTER SPEAKS.

>>JAN PLATT: OKAY.

>>MITCHELL THROWER: AND I KNOW WE DIDN'T TAKE A RECESS, SO I JUST WANT TO APOLOGIZE.

WE RAN OUT OF TIME FOR THAT.

MR. PORTER, YOU READY?

>> [INAUDIBLE]

>>MITCHELL THROWER: PLEASE ANNOUNCE YOURSELF OR INTRODUCE YOURSELF.

>> MY NAME IS PHILIP PORTER.

I'M A PROFESSOR OF ECONOMICS AT THE UNIVERSITY OF SOUTH FLORIDA, AND I WAS INVITED HERE TONIGHT BY MR. FISHER, AND I HAVE TO ADMIT TO A CERTAIN EMBARRASSMENT.

I DIDN'T KNOW OF THE FORMAT OR THE STRUCTURE OR WHAT IT WAS THAT I WAS BEING ASKED TO DO.

I GOT THE IMPRESSION FROM MR. FISHER THAT I WAS TO ANSWER QUESTIONS MORE THAN ANYTHING ELSE, SO I DIDN'T COME HERE WITH A GREAT DEAL OF -- OF PREPARED SPEECH, AND I REALIZE THAT YOU'VE GOT A LOT OF IMPORTANT THINGS IN FRONT OF YOU. I WOULD DEFER MY TIME IF YOU WANTED TO GET BACK TO THE ISSUES AT HAND.

I COULD SAY EVERYTHING I HAD TO SAY IN ABOUT A MINUTE AND A HALF.

>>MITCHELL THROWER: ACTUALLY SAY IT.

>> [INAUDIBLE]

>> I CAN APPRECIATE THAT.

WHEN I TALKED TO MR. FISHER, HE ASKED ME ABOUT MY -- WELL, HE -- ESSENTIALLY HE SAID YOU WOULD LIKE TO HEAR WHAT AN ECONOMIST HAD TO SAY, BUT I HAD THE IMPRESSION THAT WHAT HE WANTED TO TALK ABOUT WAS THE ROLE OF A COUNTY MAYOR AND WHETHER THAT WAS SOMETHING THAT I THOUGHT WAS APPROPRIATE IN MY ROLE AS A PROFESSOR WHO TEACHES PUBLIC FINANCE. ALL I REALLY CAN SAY IS THIS, THAT THERE'S A CLEAR LITMUS TEST THAT YOU CAN USE WHEN YOU THINK ABOUT THE ROLE OF A COUNTY MAYOR, AND THAT IS CAN YOU DO IT WITHOUT RAISING TAXES.

IF YOU HAVE TO RAISE TAXES TO FUND A COUNTY MAYOR, I WANT TO LEAVE YOU WITH ONE PARTICULAR FACT, AND THIS ALSO APPLIES TO MY SPECIALTY AREA FOR THOSE OF YOU THAT DON'T ME.

I'M THE GUY THAT KEEPS SAYING SUPER BOWLS AND NATIONAL CONVENTIONS DON'T BRING ANY MONEY TO THE LOCAL ECONOMY. SPENDING ON SPORTS TEAMS IS KIND OF A WASTE OF PUBLIC TAXPAYER MONEY, BUT THE PIECE THAT I WANT TO LEAVE WITH YOU IS SIMPLY THIS, THAT IN ORDER FOR THE GOVERNMENT TO SPEND A DOLLAR, TO PUT A DOLLAR'S WORTH OF TAR ON THE ROAD, TO PUT

A DOLLAR'S WORTH OF BRICKS INTO RAYMOND JAMES STADIUM, THE ESTIMATES FROM ECONOMISTS ARE IT TAKES ABOUT \$1.90 TO 2.30 OF PUBLIC-SECTOR SACRIFICE IN ORDER TO DO THAT.

THAT IS BY THE TIME YOU PAY FOR GOVERNMENT WASTE, BY THE TIME YOU PAY FOR WHAT'S CALLED A DEAD WEIGHT LOSS, BY THE TIME YOU PAY FOR COMPLIANCE AND ADMINISTRATIVE COSTS THAT THE DOLLAR THAT ENDS UP ON THE STREET IS SOMEWHERE BETWEEN \$1.90 AND \$2.30 WORTH OF PRIVATE-SECTOR ACTIVITY THAT'S SACRIFICED IN ORDER TO ACCOMPLISH THAT, SO IF THERE'S A ROLE FOR A COUNTY MAYOR OR IF THERE'S A ROLE FOR A NEW SPORTS ARENA TO TAKE CARE OF WHICHEVER TEAM THERE IS THAT YOU HAVE TO HAVE ABOUT TWICE AS MUCH BENEFIT GENERATED FOR EVERY DOLLAR THAT YOU SPEND ON THE PROJECT BECAUSE THE PRIVATE-SECTOR CONTRACTION IS TWO TO ONE, AND THAT'S REALLY ALL THAT I HAD TO SAY, AND IF YOU HAVE NO QUESTIONS, I'LL LET YOU GET BACK TO MORE IMPORTANT BUSINESS THAN MINE.

ONE OTHER THING, THOUGH, AND I WOULD LOVE AN OPPORTUNITY AT SOME POINT IN TIME WHEN WE START TO THINK ABOUT THINGS LIKE BRINGING IN A NATIONAL CONVENTION OR THINKING ABOUT THINGS LIKE BUILDING A NEW ARENA FOR WHOEVER'S NEXT.

THE TAMPA BAY RAYS ARE PROBABLY NEXT IN LINE, AND GOODNESS KNOWS WHAT COUNTY'S GOING TO DO IT, THEN YOU'VE GOT ONE PERSON IN FRONT OF YOU THAT PROBABLY KNOWS MORE ABOUT EVENT SPENDING AND EVENT IMPACTS THAN NO MORE THAN A HANDFUL OF PEOPLE IN THE WORLD.

THAT'S MY EXPERTISE, AND I'D LOVE TO BE INVITED BACK TO
SPEAK ABOUT SOMETHING LIKE THAT.

>> I'D LIKE TO ASK HIM A QUESTION NOW.

>>MITCHELL THROWER: LET ME -- MR. WHITE AND THEN MR.
TOKLEY.

>>GERALD WHITE: PROFESSOR, THANK YOU FOR COMING.

THE GUYS THAT I'VE BEEN TALKING TO, THEY HAVE STRONG
CONCERNS ABOUT THEIR LIMITED ROLE IN FEE INCREASE FOR
SERVICE.

HAVE YOU GIVEN ANY THOUGHT TO THOSE ISSUES, AND WHAT
COULD -- WHAT -- DO YOU BELIEVE IN THIS COUNTY,
HILLSBOROUGH, CITIZENS SHOULD HAVE THE ABILITY THROUGH
CHARTER LANGUAGE TO WRITE THEIR OWN ORDINANCES RELATED TO,
JUST AN EXAMPLE, FEES?

>> YOU'RE THINKING ABOUT FEE FOR SERVICE WORK; THAT IS --

>>GERALD WHITE: THAT'S CORRECT.

>> ONE OF THE BEST WAYS TO ORGANIZE GOVERNMENT I THINK IS
BY DIRECT FEES FOR THE THINGS THAT YOU DO, BUT YOU CAN'T
USE FEES FOR ONE ACTIVITY TO SUBSIDIZE THE COST OF ANOTHER.
IF YOU WANT TO RUN YOUR -- YOUR APPLICATION PROCESS FOR
BUILDING PERMITS AND SO ON BASED ON FEES, YOU WANT TO RUN
YOUR TRASH COLLECTION SERVICE BASED ON FEES, YOU WANT TO
RUN ANY OF YOUR PROGRAMS BASED ON FEES, TO THE EXTENT THAT
YOU CAN DO THAT, THEN YOU HAVE TO HAVE CERTAIN KINDS OF
ACTIVITIES THAT CAN ACTUALLY BE FEE BASED.

THAT'S THE MOST COST-EFFICIENT AND -- AND PRACTICAL WAY TO DO IT.

OF COURSE, YOU CAN'T RUN A MAYOR'S OFFICE BASED ON FEES, YOU COULDN'T RUN A POLICE DEPARTMENT BASED ON FEES, BUT ANYTHING THAT IS -- THAT HAS THIS NEEDS A CERTAIN CHARACTERISTIC, AND THAT IS THAT YOU HAVE TO BE ABLE TO CHARGE THE PEOPLE THAT USE IT AND -- AND DENY THEM SERVICE IF THEY DON'T PAY IT, SO YOU COULD -- LIKE A COCA-COLA, YOU CAN CHARGE FOR THE PRICE OF THAT THING, AND IT WORKS WONDERFULLY.

IT MAKES GOVERNMENT LOOK VERY MUCH LIKE THE PRIVATE SECTOR, AND THAT GENERATES A GOOD DEAL OF EFFICIENCY.

I THINK THAT'S A WONDERFUL THING.

AND THERE WAS A SECOND PART TO YOUR QUESTION?

>>GERALD WHITE: THAT COVERS IT, BUT REALLY, LIKE ORDINANCES AND CHARTER LANGUAGE THAT WOULD ALLOW CITIZENS TO TAKE AN ORDINANCE TO A BALLOT.

IN OUR COUNTY STRUCTURE ONLY THE ELECTED OFFICIALS COULD PASS AN ORDINANCE AFTER A PUBLIC HEARING, AND THE QUESTION IS DO YOU KNOW OR HAVE ANY THOUGHT ABOUT CITIZENS HAVING THE ABILITY TO WRITE BY PETITION AND PUT ON BALLOT ORDINANCE?

>> I HAVE NOT THOUGHT ABOUT THAT, BUT -- SO NO, I WOULD DECLINE TO COMMENT.

>>GERALD WHITE: OKAY.

>>MITCHELL THROWER: MR. TOKLEY.

>>JAMES TOKLEY: AT ANOTHER TIME, I'D LOVE TO KNOW WHAT YOUR OPINIONS WOULD BE ABOUT THE TEXTBOOK FREAKONOMICS AND THE [INAUDIBLE] THAT CAME AFTER THAT.

>> THAT'S A PRETTY CLEVER GUY THAT WROTE THAT.

HE'S A GOOD ECONOMIST.

HE'S GOT A SECOND BOOK OUT NOW.

>>JAMES TOKLEY: YES, HE DOES.

LOOKING AT HILLSBOROUGH COUNTY AS IT WILL MANIFEST ITSELF INTO THE 21st CENTURY, WHAT WOULD YOU SAY FROM YOUR PERSPECTIVE WOULD BE BEST FOR US, A COUNTY MAYOR GOVERNMENT OR A GOVERNMENT OF CONSENSUS SUCH AS WHAT WE HAVE, LOOKING INTO THE FUTURE OF THE INTERNET, THE -- THE GLOBE IS GETTING SMALLER ALL THE TIME.

HILLSBOROUGH COUNTY WILL NO DOUBT PLAY A VERY LARGE PART IN WHAT IS GOING TO OCCUR IN THE STATE OF FLORIDA.

WHAT WOULD YOU SAY?

>> IT REALLY DEPENDS ON HOW YOU ORGANIZE THE PROCESS ITSELF.

IF YOU ADD ANOTHER LAYER OF GOVERNMENT ON TOP OF THE GOVERNMENTS THAT EXIST; THAT IS, IF THERE'S NO CONSOLIDATION OF GOVERNMENT ACTIVITIES BUT SIMPLY ANOTHER LAYER OF GOVERNMENT, YOU'VE ADDED NOTHING BUT -- BUT COST AND NO FUNCTIONALITY.

WE SEEM TO BE GETTING ALONG FAIRLY WELL, SO IT'S NOT LIKE

WE'RE RUDDERLESS OR WITHOUT LEADERSHIP.

I LIKE THE STRUCTURE OF GOVERNMENT IN DUVAL COUNTY, BUT I CAN'T SEE US TAKING THE MAYOR OF TEMPLE TERRACE AND THE MAYOR OF TAMPA AND EVERYONE GIVING UP THEIR JOBS AND CONSOLIDATING THAT IN ONE COUNTY-CITY GOVERNMENT.

I SEE IN MIAMI HOW INEFFECTIVE THINGS ARE WHEN THEY'VE GOT MIAMI CITY GOVERNMENT AND DADE COUNTY GOVERNMENT THAT ARE AT EACH OTHER'S THROATS MORE OFTEN THAN THEY ARE COOPERATIVE.

I DON'T KNOW HOW YOU SOLVE THE PROBLEM WITHOUT -- I DON'T KNOW HOW YOU SOLVE THE PROBLEM DIRECTLY.

CREATING AN OFFICE OF MAYOR WON'T SOLVE THE PROBLEM UNLESS THERE'S A REORGANIZATION OF THE STRUCTURE OF THE COUNTY.

>>JAMES TOKLEY: THANK YOU.

>>MITCHELL THROWER: MR. ROBINSON.

>>JOSEPH ROBINSON: SINCE YOU'RE -- I WANT TO ASK YOU A QUESTION.

DO YOU SEE ANY OPPORTUNITY WITH YOUR EXPERIENCE -- YOU SAY YOU COME IN AND YOU'RE TALKING -- I THINK FISHER REALLY HAD YOU HERE TO TALK ABOUT THE PENSION FUND.

HE WAS WORRIED ABOUT THE PENSION FUND NOT BEING -- THE GOVERNMENT FUNDING OR WHATEVER NOT BEING AROUND FOR THE EMPLOYEES.

I BELIEVE THAT WAS WHAT HE WAS ASKING, BUT DO YOU SEE -- SINCE YOU DEAL WITH MONEY, WHAT DO YOU SEE IN HILLSBOROUGH

COUNTY GOVERNMENT THAT CAN BE A REVENUE GENERATOR?

I MEAN, YOU KNOW, YOU SOUND LIKE YOU CAN TELL US WHAT DON'T GENERATE REVENUE.

DO YOU SEE ANYTHING IN THE FUTURE THAT HILLSBOROUGH COUNTY CAN DO IN THE FORM OF GOVERNMENT THAT CAN GENERATE MORE REVENUE BESIDES RAISING TAXES?

>> YOU MEAN MORE GOVERNMENT REVENUE?

>>JOSEPH ROBINSON: YEAH.

>> NO.

I THINK THE BEST STRUCTURE IS TO CUT COSTS, NOT TO INCREASE REVENUE.

>>JOSEPH ROBINSON: JUST CUT THE COSTS?

>> YEAH --

>>JOSEPH ROBINSON: EVEN THOUGH THE POPULATION'S GROWING AND YOU NEED MORE GOVERNMENT SERVICES?

>> WELL, WHEN THE POPULATION GROWS -- THIS IS AN ODD SORT OF THING.

WHEN I MOVED TO FLORIDA IN 1954, THE BASIC SALES TAX RATE WAS 4%.

THE STATE GROWS AND THE 4% GROWS AT THE SAME RATE AS THE STATE GROWS.

NOW GOVERNMENTS ARE 7% TO 7.5%, EVEN 8% IN SOME OF THE COUNTIES, AND I DON'T SEE THE SERVICES ARE ANY BETTER OR THE ROADS ARE ANY BETTER OR THE SCHOOL SERVICES ARE ANY BETTER THAN IT WAS IN 1954, SO WHAT WE HAVE GROWN AS WE'VE

GROWN GOVERNMENT IS PERHAPS GOVERNMENT BUT NOT SURFACE.

>>JOSEPH ROBINSON: BUT THEY CREATE JOBS.

THE OTHER THING IS --

>> NO, I DON'T THINK SO.

I DISAGREE WITH THAT ENTIRELY.

EVERY DOLLAR THAT YOU TAKE OUT -- EVERY DOLLAR THAT YOU SPEND IN GOVERNMENT TO TAKE THAT JOB TAKES \$2 OUT OF THE PRIVATE ECONOMY, SO THE GOVERNMENT DOESN'T CREATE JOBS, IT DESTROYS JOBS.

>>JOSEPH ROBINSON: OKAY.

NOW, THE OTHER QUESTION IS THIS -- WE'RE HAVING A -- SUPPOSEDLY TRYING TO HAVE A REFERENDUM, SO YOU WOULDN'T BE -- YOU DON'T SEE A REFERENDUM OF AN EXTRA PENNY FOR TRANSPORTATION BEING BENEFICIAL TO HILLSBOROUGH COUNTY TO CREATE JOBS, TO CREATE ECONOMIC DEVELOPMENT, SO YOU'RE TELLING ME THAT REFERENDUM BECAUSE IT'S GOING TO RAISE TAXES FOR LOCAL, YOU KNOW, PENNY SALES TAX, WHATEVER, DOES NOT CREATE ANYMORE JOBS?

ALL THIS STUFF I'M HEARING ABOUT STIMULUS EVEN, ANYTIME -- YOU KNOW, SO YOU'RE TELLING ME IF PEOPLE RAISE THE TAXES ON THIS TRANSPORTATION REFERENDUM THAT THE BOARD IS TALKING ABOUT, THAT IS NOT GOING TO CREATE JOBS, IT'S NOT SOMETHING THAT WE NEED TO DO BECAUSE ACTUALLY WE'RE GOING TO NEED TWO TO ONE OR WHATEVER YOU'RE SAYING?

>> THE FEDERAL GOVERNMENT HAS THE ABILITY TO RAISE SPENDING

WITHOUT RAISING TAXES; THAT IS, THEY RUN DEFICITS, AND IN THE INSTANCE WHEN JOBS ARE NOT -- WHEN THERE AREN'T ENOUGH JOBS, IT'S WHAT ECONOMISTS CALL A FAILURE -- A FAILURE OF AGGREGATE DEMAND; THAT IS, THERE'S JUST NOT ENOUGH SPENDING TO BUY UP ALL THE GOODS AND SERVICES WE'RE CAPABLE EVER PRODUCING.

IN THAT CIRCUMSTANCES, THEN, SOMEBODY HAS TO STEP INTO THE VOID, AND IT'S THE FEDERAL GOVERNMENT WHO CAN BORROW MONEY OR PRINT MONEY AND INCREASE SPENDING, BUT AT THE LOCAL LEVEL WHERE YOU HAVE A BALANCED BUDGET AMENDMENT, ALL YOU CAN PUT INTO THE ECONOMY IS WHAT YOU TAKE OUT OF THE ECONOMY.

YOU DON'T HAVE ANYTHING OF YOUR OWN, YOU'RE NOT PRODUCTIVE IN THE SENSE THAT -- THAT YOU'RE WORKING AND SELLING GOODS AND SERVICES, YOU'RE RATHER WORKING FOR THE PEOPLE, AND SO YOU HAVE TO TAKE OUT TO PUT BACK IN, AND IT'S KIND OF LIKE WHAT WILLIAM F. BUCKLEY SAID.

IT SAYS, IF YOU TAKE THE MONEY OUT OF THE ECONOMY AND THEN YOU PUT IT BACK IN, IT'S THE SAME MONEY ONLY LESS.

IT FILTERS THROUGH GOVERNMENT WHERE IT DISSIPATES IN THE ACTIONS OF GOVERNMENT ITSELF.

>>JOSEPH ROBINSON: SO ON THE 1% FOR THE REFERENDUM, ARE YOU FAMILIAR WITH THIS?

>> YEAH, AND I WAS --

>>JOSEPH ROBINSON: WHAT DO YOU THINK ABOUT THAT?

YOU SOUND LIKE THE PERSON --

>> I WANT TO GET BACK TO THE END OF THAT.

THERE IS BASIC FUNCTIONS OF GOVERNMENT THAT THE PRIVATE ECONOMY CAN'T DO FOR ITSELF.

IT CAN'T BUILD ROADS.

IT PROBABLY COULD BUILD SCHOOLS, BUT IT COULDN'T FUND EDUCATION FOR THE -- FOR EVERYONE THAT'S AMONG US.

IT CAN'T BUILD UNIVERSITIES, IT CAN'T CLEAN THE ENVIRONMENT, IT CAN'T MAKE SURE THAT YOUR PROPERTY VALUES ARE PROTECTED, IT CAN'T PROVIDE A POLICE FORCE OR A FIRE DEPARTMENT, SO THERE ARE BASIC FUNCTIONAL THINGS THAT THE GOVERNMENT HAS TO DO.

A RAIL SYSTEM, I -- I'VE GOT TO LOOK AT HARTLINE AND ASK MYSELF HOW OFTEN THOSE BIG OLD BUSES RUN UP AND DOWN THE STREET WITH THREE OR FOUR PEOPLE ON IT, AND IF YOU'RE OPERATING A SYSTEM THAT DOESN'T EVEN ALLOW YOU TO PUT A JITNEY, A SMALL LITTLE ENERGY-EFFICIENT CAR IN PLACE OF ONE OF THOSE BIG BUSES, THEN I'VE GOT TO THINK YOUR HANDS ARE SO TIED THAT YOU'RE NOT GOING TO RUN A VERY GOOD RAIL SYSTEM IN THIS COUNTY.

>>JOSEPH ROBINSON: OKAY.

>> THAT'S PERSONAL OPINION RATHER THAN AN INFORMED ONE.

>>MITCHELL THROWER: ANY FURTHER QUESTIONS FOR MR. PORTER?
THANK YOU.

MR. PRESEAU REAL QUICK.

>>GREG PRESEAU: WOULD YOU BE WILLING TO COME BACK AND SPEAK WITH US AGAIN AT A LATER DATE?

>> I CERTAINLY WOULD, AND NOW THAT I UNDERSTAND THE STRUCTURE, I WOULD BE MUCH BETTER PREPARED, AND I REALLY WANT TO APOLOGIZE FOR THAT.

I HONESTLY THOUGHT I WOULD STAND HERE AND YOU WOULD ASK ME QUESTIONS, AND THEN I WOULD TRY AND FISH AROUND FOR A GOOD ANSWER, AND -- AND THEN LISTENING TO THE GENTLEMAN THAT WAS BEFORE ME AND HOW ELOQUENTLY HE PRESENTED HIS POSITION, I THOUGHT, BOY, I DON'T KNOW WHAT I'M DOING HERE, BUT I WILL BE WELL PREPARED NEXT TIME.

>>MITCHELL THROWER: MR. PORTER, I DID WANT TO STATE, WE DID -- EDITH STEWART, WE DID SEND AN E-MAIL, AND IT KIND OF CLARIFIED WHAT WE EXPECTED OF YOU.

I JUST WANT TO STATE THAT FOR THE RECORD, SO -- MR. WHITE, OR MR. PRESEAU.

>>GREG PRESEAU: WELL, JUST SO YOU KNOW, YOU KNOW, OUR BIGGEST FUNCTION HERE IS TO STUDY, SO THE MORE YOU CAN TEACH US, THE MORE INFORMED WE ARE.

THAT WAY WE CAN MAKE BETTER DECISIONS.

>> YEAH.

A PROPOSAL OR SOMETHING THAT I COULD LOOK AT BEFOREHAND AND PREPARE MYSELF FOR WOULD BE -- I WOULD BE AS HELPFUL AS I CAN BE.

I THINK OF MYSELF AS A LOCAL CITIZEN, AND CERTAINLY THE

UNIVERSITY IS A GOOD PLAYER IN -- IN CITY POLITICS.

WHATEVER WE'VE GOT TO OFFER, ME PERSONALLY AND THE UNIVERSITY, IS -- I THINK THAT'S WHAT WE'RE HERE FOR.

>> GIVE OUR REGARDS TO THE PRESIDENT GENSHAFT.

>>MITCHELL THROWER: MR. WHITE AND COMMISSIONER PLATT.

>>GERALD WHITE: PROFESSOR, IN YOUR STUDIES -- WHAT I WOULD LIKE YOU TO LOOK AT WHEN YOU COME BACK IS OVER THE LAST, I GUESS, 13, 14 MONTHS THE COUNTY HAS HAD A FINANCE COMMITTEE OR ECONOMIC DEVELOPMENT COMMITTEE OF CITIZENS TO LOOK AT OUR FINANCES AND LOOK AT THE STIMULUS PROGRAMS AND THINGS OF THAT NATURE AND MAKE RECOMMENDATIONS, AND MY CONCERN IS WHAT HAPPENS WITH RECOMMENDATIONS WHEN THEY HAVE SUCH A GROUP, ARE THEY IMPLEMENTED, ARE THEY EXECUTED, ARE THEY TAKEN IN BY THE ELECTED OFFICIALS, AND THE MAKEUP OF THESE COMMITTEES, ARE WE GETTING A REAL RETURN WHEN WE PUT THESE FINANCIAL COMMITTEES OF CITIZENS TOGETHER BECAUSE I BELIEVE WE NEED TO HAVE A CITIZENS FINANCE COMMITTEE REVIEWING THE BUDGET AND HELPING OUT, BUT I WANT TO GET A RETURN WHEN YOU PUT SMART MINDS OF CITIZENS TOGETHER FOR THESE TYPE OF THINGS.

CAN YOU LOOK AT THAT AREA, AND IF YOU HAVE ANY RECOMMENDATIONS ON SOMETHING THAT WE CAN DO AS A CHARTER REVIEW BOARD TO GET CITIZENS MORE INVOLVED IN FINANCING, THAT WOULD BE GREATLY APPRECIATED.

AND ONE DEEPER CONCERN THAT -- THAT'S -- AND I RAISED THIS

QUESTION YEARS AGO AS A YOUNGER MAN.

THEY'LL PASS A BUDGET AND THEN THEY'LL AMEND THE BUDGET, SO CITIZENS COME IN THROUGH A PUBLIC HEARING PROCESS AND VOTE OUT A \$3-BILLION BUDGET, BUT DURING THE COURSE OF THE YEAR, THE BUDGET IS ALWAYS MOVING AND CHANGING, AND -- THROUGH AMENDMENTS, AND SO THINK ABOUT THAT, AND WHAT -- WHAT STRONGER ROLE CITIZENS CAN PLAY IN THE OVERSIGHT AND REVIEWING THESE CONSTANT AMENDMENTS TO THE GENERAL BUDGET OF HILLSBOROUGH COUNTY.

>>MITCHELL THROWER: THANK YOU, MR. WHITE.
COMMISSIONER PLATT.

>>JAN PLATT: I JUST WANTED TO THANK YOU FOR COMING.
I'VE HEARD THIS GENTLEMAN SPEAK ON THE FALLACIES INVOLVED IN SPORTS, AND I WISH YOU HAD ALWAYS APPEARED AT PUBLIC HEARINGS BACK IN THE DAYS WHEN ELECTED OFFICIALS ARE ASKED TO FUND SPORTS FACILITIES BECAUSE THIS MAN KNOWS.
HE IS A WONDERFUL -- HE HAS A WONDERFUL MIND, AND WE'LL HAVE TO THINK OF SOMETHING THAT IS WORTHY OF HIS ATTENTION BECAUSE -- I WANT TO THANK YOU FOR COMING.

>> THANK YOU.

>>MITCHELL THROWER: THANK YOU, MR. PORTER.
I KNOW RALPH FISHER IS SAD HE MISSED YOU.
HE'S IN EUROPE.
OKAY.

LET'S GET BACK TO OUR UNFINISHED BUSINESS.

WE HAVE A MOTION THAT WAS MADE BY COMMISSIONER PLATT THAT WAS TABLED.

>>JAN PLATT: AND THE MOTION WAS TO DELETE SECTION 4.10.

>>MITCHELL THROWER: OKAY.

>>JAN PLATT: AND THEN WOULD -- WOULD THE COUNTY ATTORNEY EXPLAIN THE PROCESS OF -- WHEN WE MAKE THIS MOTION AND SHE BRINGS THE LANGUAGE BACK, THEN WHAT IS THE PROCESS SO THAT THIS ISN'T THE END OF IT.

THERE WILL BE PUBLIC HEARINGS, AND WE CAN REBUILD THE WHOLE POSITION IF WE WANT TO DO IT THROUGH THAT PUBLIC HEARING, BUT ANYWAY, COULD -- CAN I ASK MARY HELEN TO TELL US IF THIS MOTION WERE TO PASS, WHAT -- WHAT PROCESS DOES IT OPEN?

IT'S NOT THE END.

IT'S THE BEGINNING.

>>MARY HELEN FARRIS: GOOD EVENING.

MARY HELEN FARRIS WITH THE COUNTY ATTORNEY'S OFFICE.

TYPICALLY WHAT HAS BEEN THE PROCESS WE'VE FOLLOWED IN THE PAST IS I WILL BRING BACK LANGUAGE, ALLOW THE BOARD THE OPPORTUNITY TO WEIGH IN ON ANY DETAILS OF THE LANGUAGE. THIS IS A FAIRLY STRAIGHTFORWARD PROPOSAL IF HER MOTION PASSES WOULD BE A STRIKE-THROUGH, BUT I WOULD BRING BACK THE LANGUAGE.

THERE MIGHT BE SOME -- SOME AMENDMENTS TO IT.

WE GO -- WE FIRM UP WHAT WE -- WHAT WE WANT TO PUT AT

PUBLIC HEARING, AND THIS THERE'S TWO PUBLIC HEARINGS THAT ARE HELD AND THAT ARE ADVERTISED, AND THAT GIVES THE CITIZENS THE CHANCE TO WEIGH IN.

THE BOARD CAN CERTAINLY TAKE IT BACK, MAKE AMENDMENTS BASED ON THE CITIZEN INPUT UNTIL THEY COME UP WITH A FINAL PRODUCT, AND THEN WE'LL FOLLOW THE OTHER PROCESS FOR PUTTING IT ON THE BALLOT.

>>JAN PLATT: CAN I ASK YOU -- BECAUSE WE'VE BEEN GIVEN ABOUT EIGHT AMENDMENTS FROM MR. TARR THAT WOULD, IN HIS OPINION, CORRECT THE CHAOS THAT NOW EXISTS WITH THE CURRENT LANGUAGE.

IN THAT PUBLIC HEARING PROCESS WITH THIS MOTION, THEN IF ANYBODY WANTS TO MAKE A MOTION TO REWORK IT, CAN THEY DO THAT DURING THAT PROCESS?

>>MARY HELEN FARRIS: CERTAINLY.

YEAH.

THE END PRODUCT WILL BE A FUNCTION OF THE INPUT OF ALL OF THE BOARD MEMBERS HERE PLUS ANY INPUT THAT THE BOARD WANTS TO CONSIDER FROM THE PUBLIC AS TO -- YOU TAKE THE BASIC DOCUMENT, AND -- AND AS YOU KNOW, SOMETIMES IT'LL TAKE DIFFERENT FORMATIONS WHEN YOU GET ALL THE INPUT AND IDEAS THAT MAYBE NONE OF US HAVE THOUGHT A CITIZEN MIGHT BRING FORWARD THAT'S A GOOD IDEA, SO IN THE END RUN, THEN WE HAVE AN END PRODUCT, AND THAT WOULD BE THE ONE THAT WOULD BE FINALLY ADOPTED.

>>JAN PLATT: OKAY.

>> COULD THEY STATE -- RESTATE THE SECTION THAT YOU -- I
DIDN'T CATCH IT.

>>MITCHELL THROWER: IT WAS SECTION 4.1.

>>JOSEPH ROBINSON: 4.10.

>>MITCHELL THROWER: IT WAS THE COUNTY INTERNAL PERFORMANCE
AUDITOR

>>JOSEPH ROBINSON: [INDISCERNIBLE CROSS TALK]

>>MITCHELL THROWER: MR. PRESEAU.

>>GREG PRESEAU: BEFORE MS. PLATT MAKES HER MOTION --

>>MITCHELL THROWER: ACTUALLY, SHE'S ALREADY MADE A MOTION
AND IT'S BEEN SECONDED, SO WE'RE DISCUSSING IT RIGHT NOW.

>>GREG PRESEAU: OKAY.

WELL, I GUESS WE NEED TO REFER BACK TO OUR RULES BECAUSE
SINCE THIS WAS A MOTION AND IT WAS DEFEATED BEFORE, PART OF
THE RECONSIDERATION, IT NEEDS TO BE BROUGHT UP BY A
SEPARATE BOARD MEMBER THAT WAS ON THE PREVAILING SIDE, SO
I'M JUST --

>>MITCHELL THROWER: OKAY.

>>GREG PRESEAU: SO YOU KNOW, SO YOU'RE NOT OUT OF ORDER
AND ALL THIS GETS THROWN OUT.

RECONSIDERATION, RULE NUMBER 10, AND MAYBE MARY HELEN CAN
VERIFY THAT FOR US.

>>JOSEPH ROBINSON: HE'S CORRECT.

>>GERALD WHITE: THAT'S RIGHT.

ROBERT'S RULES.

>> YOU ARE CORRECT.

>>MARY HELEN FARRIS: I NEED TO PULL MY RULE OUT, BUT
TYPICALLY THE RECONSIDERATION IS AT THE SAME MEETING.
IF IT'S NOT AT THE SAME MEETING, THEN ANYBODY CAN BRING IT
UP.

>>GREG PRESEAU: OKAY.

>>MARY HELEN FARRIS: BUT I'LL CHECK ON THE WORDING TO MAKE
SURE.

>>GERALD WHITE: MR. CHAIRMAN.

>>MITCHELL THROWER: YES, I WAS JUST LOOKING AT THE
MOTION -- RULE 10.2.

OKAY.

>> [INAUDIBLE]

>>MITCHELL THROWER: YEAH, IT DOESN'T SPECIFY PREVIOUS
MEETING.

>> [INAUDIBLE]

>>FRANK REDDICK: POINT OF ORDER, MR. CHAIRMAN.

>>MITCHELL THROWER: MR. REDDICK.

>>FRANK REDDICK: BEFORE I -- BEFORE WE MAKE THIS VOTE, I
THINK MR. BARNES REQUESTED TO COME BACK AND SPEAK TO THIS
GROUP, AND I THINK, YOU KNOW, WE HAVE GIVEN THE CLERK THE
SECOND OPPORTUNITY TO COME BEFORE THIS BODY TO SPEAK.
I THINK IF WE'RE GOING TO VOTE TONIGHT ON THIS TO DELETE
THIS WITHOUT GIVING MR. BARNES THE OPPORTUNITY TO COME BACK

AND SPEAK, I DON'T THINK IT'S FAIR TO HIM.

HE REQUESTED THAT.

WE GRANTED THAT REQUEST THIS EVENING.

IT WAS STATED THAT, YES, HE WOULD DO IT, BUT -- AND I THINK NOW IT'S TOTALLY UNFAIR TO HIM IF WE'RE GOING TO MAKE THIS MOTION, IF IT PASS, HE DON'T HAVE THAT OPPORTUNITY, AND I THINK BEFORE WE DO THAT, WE NEED TO GRANT HIM AN OPPORTUNITY TO COME BACK AS WELL.

>>MITCHELL THROWER: OKAY.

MR. PRESEAU.

>>GREG PRESEAU: I WOULD AGREE.

ALSO THIS WEEK IN THE BOCC THEY'LL BE ISSUING THEIR REVIEW OF THE IPA, HIS ANNUAL REVIEW, SO HAVING THOSE MINUTES AND SEEING WHAT THE BOARD HAS TO SAY WOULD ALSO BE VALUE ADDED.

>>MITCHELL THROWER: MS. REBACK AND MR. WHITE.

>>ROCHELLE REBACK: I SEE NO PROBLEM IN HAVING MR. BARNES COME BACK.

I WOULD WELCOME IT, BUT IT DOESN'T IN ANY WAY MEAN THAT THE PROCESS OF MARY HELEN'S OFFICE GOING FORWARD TO DRAFT LANGUAGE CAN'T PROCEED AS WELL.

OTHERWISE, YOU KNOW, WE'RE JUST TWO WEEKS OR MAYBE EVEN A MONTH DOWN THE ROAD.

NOTHING REQUIRES US TO VOTE ON THAT WHEN SHE BRINGS IT BACK.

>>FRANK REDDICK: NO, BUT IT PRECIPITATES A WRONG MESSAGE -

-
>>ROCHELLE REBACK: I'M SORRY.

>>FRANK REDDICK: -- FROM THIS BOARD.

THAT'S WHAT HAPPENS.

>>ROCHELLE REBACK: I'M SORRY, I DIDN'T HEAR THE FIRST PART
OF --

>>FRANK REDDICK: WELL, IT SENDS A WRONG MESSAGE FROM THIS
BOARD THAT WE ARE VOTING AND THE VOTING PREVAILED.

WHAT WE'RE SAYING TONIGHT IS THE BOARD'S MIND-SET IS WE
WANT TO REMOVE THIS, AND WE'RE NOT GIVING MR. BARNES THAT
OPPORTUNITY.

>>ROCHELLE REBACK: MY MIND-SET IS ONE OF EFFICIENCY, AND I
THINK THAT IF IT -- IF WE HAVE IT AVAILABLE, WE CAN ACT ON
IT OR NOT ACT ON IT, WE CAN AMEND IT, WE CAN IGNORE IT, BUT
WHAT -- BUT WHAT WAITING DOES IS GIVES US TWO WEEKS TO A
MONTH WHERE WE CAN'T DO ANYTHING ABOUT IT.

>>MITCHELL THROWER: MR. ROBINSON.

>>JOSEPH ROBINSON: FRANK, YOU'RE SOUNDING LIKE I WAS
SOUNDING THE LAST TIME.

WHAT HAPPENED WAS THE -- MR. BARNES CAME, HE PRESENTED, AND
WE GRILLED HIM.

I GOT HIS NOTES HERE.

THAT'S WHY I ASKED ABOUT THIS COST ACCOUNTING PROCEDURE
SYSTEM HE SAYS WE DON'T HAVE.

AND THEN IT CAME UP THAT HEY, YOU KNOW, WE WANT TO GO AHEAD

AND TAKE THE VOTE MS. PLATT MADE.

I SAID, WHOA, I SAID, I HAVEN'T HEARD FROM MR. -- THE
CLERK -- THE -- WHAT'S THIS -- THE GUY THAT --

>> MR. TARR.

>>JOSEPH ROBINSON: -- MR. TARR, AND I WANTED TO HEAR BOTH
SIDES, INCLUDING THE CLERK.

SO I HEARD MR. BARNES, THEN WE HEARD THE CLERK, WHICH WAS
FRIDAY, AND WE WERE GOING TO DO SOMETHING FRIDAY, AND I
SAID, WAIT A MINUTE, LET'S HOLD OFF UNTIL MONDAY SO WE CAN
HEAR MR. TARR.

I THINK I DONE HEARD ALL THREE.

I THINK SOMETHING HAS TO BE DONE.

I'M STARTING TO FEEL LIKE -- NOW I'M FALLING ON GERALD'S
SIDE, I CAN'T BELIEVE THIS, BUT ACTUALLY -- AND THEN MRS. -
- AND MRS. LEYTHAM IS BACK --

>>ROCHELLE REBACK: SHE'S MS. LEYTHAM.

>>JOSEPH ROBINSON: I GET YOU GUYS ALWAYS MIXED UP.

>>ROCHELLE REBACK: REBACK.

>>MITCHELL THROWER: REBACK.

>>JOSEPH ROBINSON: YOU KEEP MOVING AROUND.

SHE'S BACK, AND NOW SHE'S SAYING WHAT I WAS GOING TO SAY,
BUT I THINK WE NEED TO MOVE FORWARD.

I DON'T AGREE WE NEED TO HAVE MR. BARNES.

I THINK MR. BARNES SAID WHAT HE HAD TO SAY.

I NOTICED THE COUNTY -- LIKE MR. PRESEAU HAS SAID, THE

COUNTY'S MEETING THIS WEEK, WEDNESDAY.

THEY'RE ALSO GOING TO BE TALKING ABOUT THAT OFFICE DEPOT MEMO ON WEDNESDAY IS WHAT I HEARD AS WELL, SO THEY'RE GOING TO BE TALKING TO MR. BARNES ABOUT A LOT OF THINGS.

I THINK WE NEED TO MOVE FORWARD AND GET SOMETHING DRAFTED. MY CONCERN IS JUST THAT WHAT LANGUAGE IS MARY BETH GOING TO COME BACK BESIDES SAYING ALL OF 4.10 IS STRICKEN?

SO MARY HELEN, I DON'T KNOW IF SHE'S GOING TO -- ARE YOU SAYING SHE'S GOING TO BRING US SOME LANGUAGE BACK BESIDES JUST SHOWING THAT SHE'S GOING TO STRIKE 4.10, MRS. PLATT?

>>JAN PLATT: THAT'S WHAT SHE'S GOING TO COME BACK WITH.

>>JOSEPH ROBINSON: JUST TO STRIKE 4.10?

>>JAN PLATT: YEAH, BUT THEN WHEN YOU HAVE THE PUBLIC HEARING, THEN YOU HAVE THE ABILITY TO AMEND THAT TO NOT --

>>JOSEPH ROBINSON: OKAY.

SO IN OTHER WORDS --

>>JAN PLATT: THAT'S WHY YOU START SOMEWHERE.

>>JOSEPH ROBINSON: LET ME ASK YOU THIS.

IS IT YOUR INTENT AS WE GO FORWARD TO GET THIS ON THE 2010 BALLOT?

>>JAN PLATT: YES.

>>JOSEPH ROBINSON: YOU'RE AGREEING WITH ME NOW, AIN'T YOU? OKAY.

FIRST IT WAS ALL 2012.

I GOT YOU.

>>JAN PLATT: WHATEVER ONE.

>>MITCHELL THROWER: MR. WHITE AND MS. LEYTHAM.

>>GERALD WHITE: AND I SUPPORT THIS GOING TO THE 2010
BALLOT.

I'M EITHER GET RID OF IT OR REQUEST THAT THE BOARD OF
COUNTY COMMISSIONERS FIX IT BY WAY OF ORDINANCE.

IF THEY'RE NOT WILLING TO HAVE A STRONGER ORDINANCE, THEN
MY INTENT IS TO VOTE TONIGHT FOR THE DRAFT LANGUAGE AND
THEN CONTINUE TO VOTE FOR IT FOR REPEAL BECAUSE IT'LL JUST
CONTINUE TO BE A WASTE, WASTE, WASTE OF TAXPAYERS' DOLLARS,
AND AT THIS POINT IN THE COUNTY, WE'RE JUST NOT IN THE
BUSINESS OF WASTING A TIME, AND WE'VE HEARD FROM MR. BARNES
SEVERAL TIMES, TODAY ON THE PUBLIC COMMENT.

WE HOLD THIS GIANT BOOK THAT I SPENT THE WHOLE -- THIS WAS
MY WEEKEND.

I READ EVERY PAGE.

IT'S A GOOD DOCUMENT.

IT'S A GOOD READ.

I APPRECIATE IT.

BUT IT'S ABOUT PERFORMANCE AND THE OFFICE, NOT NECESSARILY
THE PERSON, BUT THE OFFICE HAVE NOT PERFORMED AS THE
CITIZENS INTENDED, AND WE NEED TO TAKE IT TO THE LEVEL TO
ALLOW THE CITIZENS TO HAVE SOME INPUT ON THIS MATTER, BUT I
DO WANT TO HEAR -- AND I WANT TO SAY THIS FOR THE RECORD
BECAUSE THIS POSITION WAS CREATED FOR THE BOARD OF COUNTY

COMMISSIONERS, AND WE NEED TO HEAR FROM THE CHAIR OR THE VICE CHAIR OR ONE OF THOSE SEVEN COMMISSIONERS ON THIS MATTER BEFORE A TIME VOTE IS TAKEN.

>>JAN PLATT: YEAH.

>>MITCHELL THROWER: MS. LEYTHAM AND THEN MR. AMON.

>>BETH LEYTHAM: I JUST WANT TO SAY I'M GOING TO SUPPORT THE MOTION.

I THINK I SECONDED IT.

I BELIEVE THE ROLE OF THE IPA IS DUPLICATIVE, I THINK IT'S COST-INEFFECTIVE, AND I'M SPEAKING ABOUT THE ROLE.

I -- I WANT TO MOVE FORWARD WITH THE LANGUAGE.

I DON'T WANT TO SPEND THE TIME OVER THE NEXT TWO WEEKS, THREE WEEKS FOR THAT VERY REASON.

I THINK THAT WE NEED TO FOCUS ON THE ROLE.

THE BOARD OF COUNTY COMMISSIONERS WILL FOCUS ON THE PERSON AND THEY WILL FOCUS ON WHETHER OR NOT HE HAS DONE HIS JOB APPROPRIATELY, BUT FOR US, I BELIEVE THAT WE NEED TO FOCUS ON WHETHER WE THINK AN IPA ROLE CAN BE FIXED OR WHETHER WE NEED TO MOVE FORWARD COMPLETELY WITH REPEALING IT.

I BELIEVE WE SHOULD REPEAL IT.

>>MITCHELL THROWER: MR. AMON.

>>JOE AMON: I WANT TO START OUT BY SAYING THAT I'M GOING TO HAVE A HARD TIME TALKING [INCOMPREHENSIBLE]

I BELIEVE THERE'S A PROBLEM, I KNOW THERE IS, BUT I ALSO KNOW HOW IMPORTANT PERFORMANCE AUDITS ARE, ESPECIALLY FOR

AN ORGANIZATION OF THIS SIZE.

TO JUST TOTALLY TAKE IT AWAY TO ME IS A SLAP IN THE FACE TO WHAT PEOPLE HAVE DONE IN THE PAST.

I THINK THE CITIZENS HAVE RULED -- HAVE VOTED TO SAY THAT THEY WANTED IT NO MATTER WHAT.

MR. ROBINSON, IT'S 53% OF THE VOTERS, BUT STILL THEY DID COME OUT AND THEY DID VOTE.

IT WAS AN IMPORTANT POSITION HERE, BUT I DON'T THINK RIGHT NOW THAT IT'S BEEN GIVEN A PROPER OPPORTUNITY OR PROPER LEADERSHIP TO FUNCTION.

IF THE COUNTY COMMISSION WOULD PASS AN ORDINANCE THAT IS APPROPRIATE, LIKE MR. WHITE SAID, MAYBE THAT WOULD SOLVE THE PROBLEM, BUT TAKING IT AWAY, JUST TOTALLY TAKING IT AWAY, IT'S ALMOST AS IF WE'RE SAYING LET'S WIPE IT OUT AND START OVER AGAIN.

I'M NOT IN FAVOR OF THAT.

WHAT I'M IN FAVOR OF DOING IS TRYING TO FIGURE OUT WHAT IT IS THAT NEEDS TO BE FIXED AND THEN PUT THAT UP, SO I'M GOING TO VOTE AGAINST THE ORDINANCE FOR THAT -- I MEAN VOTE AGAINST THIS MOTION.

>>MITCHELL THROWER: MR. ROBINSON.

>>JOSEPH ROBINSON: I'M GOING TO SUPPORT IT.

I'M GOING TO TELL YOU WHY.

BECAUSE THE GENTLEMAN LADY OVER HERE -- GENTLE LADY OVER HERE SAID -- AND I BELIEVE WE NEED TO MOVE, WE NEED TO DO

SOMETHING POSITIVE.

WE'RE NOT GETTING RID OF IT, WE'RE NOT -- WE HAVEN'T FINALIZED ANY LANGUAGE.

WE'RE JUST MAKING IT AWARE THAT WITH ALL THAT HAS BEEN SAID ON THE INTERNAL PERFORMANCE AUDITOR, IT REQUIRES THIS BOARD -- AND REMEMBER, IF WE CAME UP WITH THE PERFECT LANGUAGE, THE PERFECT EVERYTHING, IF WE DON'T GET TEN VOTES, NOTHING'S GOING TO GET PUT OUT THERE FOR ANYBODY TO VOTE ON, SO IT STILL TAKES THOSE TEN VOTES, SO THERE'S PLENTY OF SAFEGUARDS, BUT IT'S SUCH A HOT-BUTTON ISSUE. I'M TIRED OF PEOPLE ASKING ME ABOUT IT, I'M TIRED OF GERALD OVER THERE TALKING ABOUT IT.

I WANT TO GET IT OUT HERE, SO I'M GOING TO SUPPORT IT SO IT CAN MOVE FORWARD.

LET'S GET IT OUT THERE, LET'S HAVE THESE PUBLIC MEETINGS.

LET'S VET IT OUT.

WE MIGHT CHANGE THE LANGUAGE, WE MIGHT CHANGE THE WAY IT'S GOING TO BE, BUT I THINK IT'S TIME TO CALL FOR THE QUESTION ON IT.

>>MITCHELL THROWER: OKAY.

I'M GOING TO MAKE A COMMENT BEFORE WE CALL TO QUESTION. BASICALLY I WANTED TO STATE I'M NOT GOING TO SUPPORT THIS BECAUSE I HONESTLY BELIEVE BY SUPPORTING IT WE MAKE A STATEMENT THAT WE'RE IN FAVOR OF IT, AND I DON'T WANT TO MAKE THAT STATEMENT AS A BOARD.

I DON'T THINK WE HAVE -- I DON'T THINK WE'VE GATHERED ENOUGH INFORMATION TO TOTALLY RULE THIS OUT, AND PERSONALLY I DO -- I HONESTLY BELIEVE BY VOTING FOR THIS WE'RE SAYING WE WANT TO GET RID OF IT, SO I WILL NOT SUPPORT IT.

MR. PRESEAU.

>>GREG PRESEAU: I WOULD ECHO THAT.

I DON'T THINK ENOUGH DUE DILIGENCE HAS BEEN DONE.

>>MITCHELL THROWER: I WOULD -- LET ME JUST MENTION ONE THING.

I WOULD SUPPORT A MOTION TO DRAFT MR. TARR'S LANGUAGE AND TAKE THAT TO PUBLIC FORUM, AND THEN AT THE END OF THAT WE COULD ALWAYS DECIDE THAT WE WANT TO REPEAL AFTER WE HEAR PUBLIC -- AT THE PUBLIC FORUM, BUT I THINK TO GO THE COMPLETE OPPOSITE WAY JUST --

>>JOSEPH ROBINSON: THAT'S WHAT SHE SAID.

THE DRAFT --

>>MITCHELL THROWER: NO, THE MOTION IS TO REPEAL THE LANGUAGE, AND WE CAN TAKE IT TO PUBLIC FORUM AND THEN SEE ABOUT GOING TO THE MIDDLE.

>> CORRECT.

>>MITCHELL THROWER: BUT MY CONCERN IS BY MAKING THAT MOTION, WE'RE PUTTING -- PEOPLE WILL ASSUME AS A BOARD THAT WE'RE SUPPORTING IT --

>> RIGHT.

>>MITCHELL THROWER: -- REPEALING IT.

I WOULD BE IN FAVOR OF THE OPPOSITE, DRAFTING MR. TARR'S LANGUAGE AND THEN TAKING THAT TO PUBLIC FORUM AND GETTING INPUT, AND THEN AT THE END OF THAT WE COULD ALWAYS GO FORWARD, BUT -- COMMISSIONER PLATT.

>>JAN PLATT: I WOULDN'T SUPPORT THAT, THOUGH, BECAUSE OF ALL THE PROBLEMS THAT WE'VE TALKED ABOUT WITH THAT BUDGET COMMITTEE AND THE VARIOUS ITEMS.

I MEAN, THAT'S FRAUGHT WITH PROBLEMS.

>>MITCHELL THROWER: MAYBE DURING THE PUBLIC COMMENT --

>>JAN PLATT: BUT THAT'S -- THAT'S WHY IF YOU START WITH A CLEAN SLATE, THEN YOU CAN REBUILD.

YOU'VE GOT TO START SOMETIME.

THIS IS MAY 3rd, AND WE'VE GOT A LOT OF OTHER ISSUES BESIDES THIS AUDITOR SITUATION, AND THIS IS A WAY TO START THIS ISSUE.

OTHERWISE YOU'RE NEVER -- IN MY OPINION, IT'S GOING TO BE VERY DIFFICULT TO GET EACH VOTE FOR ALL THE THINGS THAT HAVE BEEN SUGGESTED BECAUSE A LOT OF THEM HAVE PROBLEMS WITH THEM.

THIS WAY YOU GET AT LEAST SOMETHING STARTED, AND YOU CAN -- YOU CAN SAY IT GIVES A BAD IMPRESSION, BUT THAT'S POLITICIZING IT.

I'M NOT POLITICIZING IT.

I'M SAYING LET'S JUST GET ON WITH IT.

>>MITCHELL THROWER: OKAY.

>>ROCHELLE REBACK: MR. THROWER.

>>MITCHELL THROWER: YES, MR. TOKLEY.

>>JAMES TOKLEY: THE BAD IMPRESSION HAS ALREADY BEEN MADE.

>>JAN PLATT: IT HAS BEEN.

>>JAMES TOKLEY: WE NEED TO NOT WORRY ABOUT A FURTHER BAD IMPRESSION.

WHAT WE ARE ATTEMPTING TO DO IS SIMPLY PUT SOMETHING IN THE ORDER THAT WILL MAKE THINGS RIGHT FOR ALL CONCERNED.

WE'RE TALKING ABOUT THE VERBIAGE OF A MOVE FORWARD, A VERBIAGE OF A MOVE FORWARD.

FOR THAT REASON AND THAT REASON ALONE I MUST SUPPORT IT.

>>MITCHELL THROWER: OKAY.

MS. REBACK.

>>ROCHELLE REBACK: MR. THROWER, ONE LAST THING.

I THINK MR. TARR DID AN AMAZING JOB IN POINTING OUT SO MANY OF THE DEFICIENCIES WITH THE POSITION AS IT EXISTS TODAY, BUT ONE THING I NOTICED THAT WAS ABSENT WAS A SUGGESTION, AND I CAN UNDERSTAND WHY IT'S ABSENT -- WHAT -- AS A SUGGESTION AS TO HOW THE AUDIT -- HOW THE AUDITOR IS DIRECTED BY THE COMMISSION.

I MEAN, THIS BUSINESS OF SERVING SO MANY MASTERS IS A FUNDAMENTAL PROBLEM THAT, YOU KNOW, NO -- MR. TARR'S REPORT COULD NOT ADDRESS OR DID NOT ADDRESS.

MAYBE IT'S A FUNCTION OF THIS COMMITTEE TO MAKE RECOMMENDATIONS FOR AMENDING THE CHARTER THAT GO BEYOND

WHAT WE'VE BEEN DISCUSSING TONIGHT AND SPEAK DIRECTLY TO THE ISSUE OF HOW ANY AUDITOR, ANY INTERNAL AUDITOR, WOULD BE DIRECTED BY A BOARD, AND WE HAVEN'T TOUCHED THAT ISSUE AT ALL, BUT UNTIL WE PUT SOME MOTION -- EXCUSE ME, BUT UNTIL WE PUT SOME MOTION UP FOR PUBLIC COMMENT, WE'RE NOT GOING TO GET ANY INPUT ON THAT ISSUE.

>>MITCHELL THROWER: OKAY.

WELL, I DO THINK THE AUDIT COMMITTEE KIND OF TOUCHED ON THAT -- ON THAT SOMEWHAT.

THAT'S THE PURPOSE OF THE AUDIT COMMITTEE, SO -- WE DO HAVE A MOTION.

IF THERE'S NO FURTHER DISCUSSION, WE HAVE THE MOTION TO HAVE MRS. FARRIS DRAFT THE WORDING TO REPEAL THE INTERNAL PERFORMANCE AUDITOR.

>>JAMES TOKLEY: IT HAS BEEN SECONDED?

>>MITCHELL THROWER: IT'S BEEN SECONDED.

ALL IN FAVOR PLEASE RAISE YOUR RIGHT HAND.

OKAY.

SIX IN FAVOR.

ALL OPPOSED PLEASE RAISE YOUR RIGHT HAND.

THAT MOTION PASSES IF I'M CORRECT, 6-5.

>> [INAUDIBLE]

>>MITCHELL THROWER: YES.

THOSE INDIVIDUALS VOTING AGAINST THE MOTION PLEASE RAISE YOUR RIGHT HAND AGAIN SO I COULD GIVE THE CLERK -- THE

SECRETARY THE NAMES.

>>FRANK REDDICK: VOTING AGAINST?

>>MITCHELL THROWER: YEAH.

VOTING AGAINST.

MR. AMON VOTED AGAINST, MR. SULLIVAN, MR. PRESEAU, MR. REDDICK, AND MR. THROWER VOTED ON THE LOSING SIDE.

>>JAN PLATT: AND WHO VOTED FOR?

>>MITCHELL THROWER: VOTING FOR THAT.

COMMISSIONER PLATT, MRS. REBACK, MR. ROBINSON, MR. TOKLEY, MR. WHITE, AND MRS. LEYTHAM VOTED ON THE WINNING SIDE. THAT MOTION PASSES.

>>MITCHELL THROWER: OKAY.

THANK YOU.

ANY -- WE'RE ON NEW BUSINESS.

ANY OTHER UNFINISHED BUSINESS WE NEED TO DISCUSS?

COMMISSIONER PLATT.

>>JAN PLATT: CAN I ASK A QUESTION.

AM I ACCURATE IN SAYING THAT THE BOARD VOTED TO HAVE --

>>MITCHELL THROWER: NEW AND OLD.

>>JAN PLATT: -- THE VETO ISSUE AT OUR NEXT MEETING?

>>GERALD WHITE: THAT'S CORRECT.

>>MITCHELL THROWER: YES.

WE DECIDED WE COULDN'T HAVE IT AT THIS MEETING BECAUSE OF SUCH A SHORT TURNAROUND TIME.

>>JAN PLATT: OKAY.

WE WILL ALL BE GIVEN THAT SAME BACKUP IN PREPARATION FOR THAT NEXT MEETING?

>>MITCHELL THROWER: YES.

>>JAN PLATT: THE DECLARATORY JUDGMENT LANGUAGE AND ALL THAT?

>>MITCHELL THROWER: YES.

>>JAN PLATT: ARE WE -- BECAUSE WE WERE ALSO GIVEN INFORMATION ABOUT THE COUNTY ADMINISTRATOR NOT HAVING THE BONDS.

SHOULD WE JUST PUT THAT ON THE AGENDA JUST AS A MATTER TO --
-

>>MITCHELL THROWER: IF YOU'D LIKE TO MAKE A MOTION TO PUT THAT ON THE AGENDA.

>>JAN PLATT: NO.

I MEAN, WE HAVE IT ON THE AGENDA.

I MEAN, WE WERE GIVEN THE INFORMATION JUST FOR DISCUSSION PURPOSES.

I MOVE THAT WE PLACE IT ON THE AGENDA.

>>GERALD WHITE: I SECOND THAT FOR THE AGENDA THEN.

>>MITCHELL THROWER: OKAY.

WE'VE GOT A MOTION AND SECOND TO PUT THE BOND ISSUE --
GATHER THE INFORMATION AND PUT IT ON.

ALL IN FAVOR PLEASE RAISE -- ANY DISCUSSION BEFORE WE VOTE ON THAT, TO DISCUSS THE BOND ISSUE.

>>GERALD WHITE: YES.

I WANT TO MAKE SURE NOT JUST FOR THE ADMINISTRATOR, THAT'S CHARTER LANGUAGE, BUT I ALSO WANTED TO GO A LITTLE BIT DEEPER AND TALK ABOUT -- GET SOME INFORMATION ON BONDING FOR THE ELECTED OFFICIALS, AND THE QUESTION WAS NOT JUST BECAUSE THEY SIT ON THE BOARD OF COUNTY COMMISSIONERS, THEY SERVE ON SO MANY OTHER CITIZENS BOARDS THROUGHOUT THE COUNTY, AND I JUST WANTED TO MAKE SURE THAT OUR GENERAL REVENUE WAS PROTECTED, THAT THESE ELECTED OFFICIALS HAD THE PROPER COVERAGE.

I WANTED TO HAVE A LITTLE DISCUSSION ABOUT THAT.

>>MITCHELL THROWER: OKAY.

LET ME -- COMMISSIONER PLATT, YOU MADE THE MOTION.

YOU MADE THE MOTION?

>>JAN PLATT: YES.

>>MITCHELL THROWER: NOW, YOUR MOTION WAS JUST FOR THE WORDING WITH THE CHARTER; RIGHT?

>>JAN PLATT: WELL, WE -- WE WERE E-MAILED --

>>MITCHELL THROWER: THE INFORMATION --

>>JAN PLATT: -- SOMETHING FROM THE STAFF TALKING ABOUT THE ADMINISTRATOR NOT HAVING TO HAVE A BOND.

>>MITCHELL THROWER: YES.

>>JAN PLATT: AND SO BECAUSE SHE SENT IT TO US, I THOUGHT WE OUGHT TO AT LEAST SEE IF WE'RE GOING TO DO ANYTHING ABOUT IT OR MAKE ANY KIND OF RECOMMENDATION OR WHATEVER.

>>MITCHELL THROWER: OKAY.

>>JAN PLATT: I MEAN, I DON'T --

>>GERALD WHITE: WELL, LET ME JUST MAKE THIS CLEAR NOW.

>>MITCHELL THROWER: YES.

>>GERALD WHITE: WE PASSED A MOTION LAST MEETING THAT NEW BUSINESS IS TO BE PLACED ON THE AGENDA, SO REGARDLESS OF WHETHER OR NOT YOU PUT IT ON THE AGENDA, IT COULD BE DISCUSSED UNDER NEW BUSINESS ANYWAY.

WE PASSED THAT MOTION LAST MEETING.

>>MITCHELL THROWER: WELL, WE HAVE A MOTION AND A SECOND. LET'S JUST -- LET'S DISCUSS --

>>GERALD WHITE: I WANT TO MAKE THAT CLEAR.

STOP TRYING TO -- I'M GETTING THE FEELING HERE THAT THERE'S A -- THERE'S AN INTENT TO STOP THIS BOARD FROM TAKING UP ISSUES, AND I DON'T -- I DON'T -- I KNOW YOU DON'T MEAN THAT.

I KNOW YOU DON'T MEAN THAT, BUT I DON'T WANT TO GIVE THAT IMPRESSION.

NOW, WE DID PASS A MOTION LAST MEETING FOR NEW BUSINESS, SO YOU CAN DISCUSS ANYTHING UNDER NEW BUSINESS, SO JUST BE CAREFUL.

>>JAN PLATT: WELL, BUT MY --

>>MITCHELL THROWER: COMMISSIONER PLATT.

>>JAN PLATT: -- MY INTENT OF GIVING THESE MOTIONS IS SO THAT ALL OF US --

>>MITCHELL THROWER: PUBLIC.

AND THE PUBLIC.

>>JAN PLATT: -- HAVE THE BACKUP --

>>GERALD WHITE: AND I APPRECIATE THAT.

>>JAN PLATT: -- WHEN WE TALK ABOUT SOMETHING, AND TO ME THAT'S BEING POLITE.

>>MITCHELL THROWER: AND IT WILL BE ON THE PUBLIC RECORD. THE PUBLIC WILL BE AWARE -- IF WE ADD IT TO THE AGENDA, THE PUBLIC'S AWARE.

WE CAN THROW ANYTHING UNDER NEW BUSINESS.

>>GERALD WHITE: NEW BUSINESS IS NOT ON THE AGENDA EITHER. IT'S NOT ON THERE.

>>MITCHELL THROWER: AND I WAS GOING TO TALK TO EDITH ABOUT IT.

SHE HAS UNFINISHED BUSINESS, AND I'LL -- YOU'VE GOT TO -- LOOK, EDITH DID NOT HAVE A LOT OF TIME -- TURNAROUND TIME ON THIS, SO WE WILL HAVE NEW AND OLD BUSINESS ON THE NEXT BOARD MEMBER -- MEETING AGENDA, SO ANY FURTHER DISCUSSION? WE'VE GOT A MOTION ON THE FLOOR.

ALL IN FAVOR RAISE YOUR RIGHT HAND.

ANYONE OPPOSED?

THAT MOTION PASSES UNANIMOUSLY.

ANY OTHER DISCUSSION BEFORE WE HAVE PUBLIC COMMENT?

OKAY.

>>GERALD WHITE: I WANTED TO MAKE SURE THAT FLORIDA SENTINEL ARTICLE THAT I PASSED OUT AT OUR FRIDAY MEETING

WAS PLACED INTO THE RECORD, THAT EACH BOARD MEMBER RECEIVED AT OUR LAST BOARD MEETING.

>> IF I GAVE IT TO THE CLERK, IT WOULD BE PART OF THE RECORD.

>>GERALD WHITE: I DID.

>>MITCHELL THROWER: OKAY.

WE HAVE TWO INDIVIDUALS WHO HAVE SIGNED UP FOR PUBLIC COMMENT.

FIRST UP IS MARILYN SMITH.

PLEASE INTRODUCE YOURSELF.

>> WHAT, YOU DON'T KNOW ME?

MY NAME IS MARILYN SMITH, GRANDMOTHER-AT-LARGE.

IS THAT OKAY?

EVERYBODY GOT THAT?

OKAY.

IN 2000, YEAR 2000, WE VOTED -- AFTER A VERY LONG, HARD THREE TIMES TRYING TO GET AN INTERNAL PERFORMANCE AUDITOR, THE PEOPLE VOTED IT IN, AND PEOPLE -- YOU KNOW, WE VOTED THE ELAPP IN TOO, AND WE HAD A COUNTY ADMINISTRATOR WHO TRIED TO SCREW THAT UP WITHIN THE LAST YEAR.

WE DON'T TAKE IT LIGHTLY WHEN PEOPLE GO TO THE POLLS AND WANT TO DO SOMETHING WITH THEIR GOVERNMENT THEY THINK NEEDS TO BE DONE.

THERE IS NOTHING WRONG WITH OVERSIGHT.

HEAVENS KNOWS THIS COUNTY NEEDS IT.

IT WOULD BE RECALCITRANT TO EVEN THINK ABOUT TEARING THAT PERFORMANCE AUDITOR OUT OF THE CHARTER.

WE NEED TO ENHANCE IT, BUT LET'S JUST REMEMBER, IF YOU HAVE A HORSE AND YOU DON'T HAVE ANY DIRECTION FOR THAT HORSE TO GO, WHO'S AT FAULT?

THE RIDER.

WELL, THE BOARD NEVER GAVE THAT PERSON, NUMBER ONE OR NUMBER TWO, ENOUGH DIRECTION.

LET'S PUT THE BLAME WHERE IT BELONGS.

JUST REMEMBER THAT.

IT'S THEIR AUDITOR, AND WELL, I'LL DO IT THIS WAY, AND I'LL DO IT THAT WAY, AND THIS -- YOU KNOW, PULLING THAT PERSON, WHOEVER IT IS, EVERY WHICH WAY.

THEY CAN'T ACCOMPLISH A THING.

SO THAT BEING SAID, I THINK WE NEED TO KEEP THE IPA.

IT DOESN'T MATTER WHO IT IS.

THEY JUST HAVE TO BE QUALIFIED.

I DON'T CARE IF IT'S A BOY OR GIRL, MATTERS NOT TO ME, BUT WE NEED OVERSIGHT, BELIEVE ME, AND SOME OF YOU FOLKS HAVEN'T BEEN AROUND THIS GOVERNMENT LONG ENOUGH TO KNOW ALL THE PITFALLS.

FIRST OF ALL, THIS LITTLE COMMITTEE WOULD NEVER WORK HERE, AND I THINK MOST OF US WHO HAVE BEEN AROUND A WHILE KNOW THERE ARE TOO MANY ENTANGLEMENTS, AND YOU DON'T KNOW HOW FAR BACK YOU HAVE TO GO TO FIND OUT, OOPS, THAT AIN'T GOING

TO FLY, THERE'S A CONFLICT THERE, SO WE CAN'T GO TO THAT.

THAT DOESN'T WORK WITH THOSE ADVISORY BOARDS.

WE'VE ALREADY GOT ENOUGH ADVISORY BOARDS AND THEY ALREADY
HAVE ENOUGH POLITICAL INPUT.

WE MAY NEED A BUDGET ANALYST, BUT WE DON'T NEED IT TO BE
THE SAME PERSON.

MRS. FRANK SAID IT VERY WELL.

THEY DO WHAT THEY DO VERY WELL.

WE DO NOT NEED TO CREATE A CONFLICT WITH THE CLERK OF THE
COURT, NO MATTER IF IT'S PAT OR ANYBODY ELSE.

IT'S THE CLERK OF THE COURT.

THEY HAVE A JOB TO DO.

THEIR OVERSIGHT MUST BE CLEAN.

I THINK WE NEED TO MAINTAIN OUR INDEPENDENCE FOR WHAT WE
VOTED IN.

WE NEED THAT INTERNAL PERFORMANCE AUDITOR, LADIES AND
GENTLEMEN.

WE'RE NOT THAT IGNORANT THAT WE CAN'T WAIT FOR YOU GUYS TO
CHANGE OUR MINDS.

THANK YOU.

>>MITCHELL THROWER: THANK YOU, MRS. SMITH.

NEXT UP IS MR. WILLIAM DENNIS.

GOOD EVENING.

PLEASE INTRODUCE YOURSELF.

>> WILLIAM DENNIS, 4217 LAKEWOOD DRIVE, SEFFNER, FLORIDA

33584.

THIS WAS A VERY STIMULATING MEETING TONIGHT.

PERSONALLY AFTER LISTENING TO THE PARTIES INVOLVED, I'M LOOKING AT THE SECTION 4.10, AND I NOTICED THAT YOU -- THAT YOU INSTITUTE THE -- THE PERFORMANCE AUDITOR WITH FIVE VOTES AND YOU CAN ALSO, YOU KNOW, SHUT HIM DOWN WITH FIVE VOTES.

I WAS WONDERING WHEN I WAS GOING TO HEAR SOMEBODY SAY THAT MAYBE A RECOMMENDATION SHOULD BE SENT TO THE BOARD TO, YOU KNOW, COME UP WITH THOSE FIVE VOTES.

DIDN'T HEAR THAT, BUT IT MIGHT BE WORTH CONSIDERING.

I'M NOT ON THIS -- IT MIGHT BE WORTH CONSIDERING, THOUGH, YOU KNOW, JUST TO STAY INSIDE OF THE -- YOU KNOW, THE RULE.

I WAS PLEASED TO HEAR CLERK OF THE COURT PAT FRANK EXPRESS HER WILLINGNESS TO PROVIDE THE FUNCTION OF AUDITOR.

I WAS ALSO PLEASED TO HEAR HER SAY THAT -- YOU KNOW, THAT SHE DOESN'T WANT TO ANALYZE ANY BUDGETS, SO CLEARLY, YOU KNOW, THAT IS A FUNCTION THAT PROBABLY SOMEBODY NEEDS TO STEP UP, YOU KNOW, AND FIND A SOLUTION FOR THAT.

WE DON'T WANT TO BE PENNY WISE AND POUND FOOLISH.

YOU KNOW, ON ONE HAND WE DON'T WANT TO BE DUPLICATIVE, YOU KNOW, AND HAVING A WHOLE LOT OF REDUNDANCY.

THIS IS NOT THE SPACE SHUTTLE THERE.

YOU KNOW, WE'RE NOT GOING TO OUTER SPACE, WE'RE JUST TRYING TO FULFILL OUR FIDUCIARY RESPONSIBILITIES, YOU KNOW, RIGHT

HERE IN HILLSBOROUGH COUNTY.

SO WITH ALL OF THAT SAID, I APPRECIATE YOU TOLERATING MY
COMMENTS.

AGAIN, YOU KNOW, I DON'T SEE ANYTHING -- YOU KNOW, I WOULD
ENCOURAGE, YOU KNOW, THAT A RECOMMENDATION BE, YOU KNOW,
OFFERED TO THE -- TO THE BOARD TO CONSIDER, YOU KNOW, JUST
VOTING THIS DOWN AND BUILDING A BETTER ORDINANCE FOR THE --
FOR ANYBODY TO OPERATE UNDER.

THANK YOU.

>>MITCHELL THROWER: THANK YOU, MR. DENNIS.

IS THERE ANY OTHER PUBLIC COMMENT?

OKAY.

>> MOVE TO ADJOURN.

>>MITCHELL THROWER: MOVE TO
ADJOURN.

>> SECOND.

>>MITCHELL THROWER: SECOND?

ALL IN FAVOR RAISE YOUR RIGHT HAND.

ANYONE OPPOSED?

MEETING'S ADJOURNED.