

## MEETING MINUTES

**MEETING:** AUDITOR SELECTION COMMITTEE

**DATE:** Friday, October 4, 2019

**TIME:** 1:00 pm – 2:00 pm

**PLACE:** Martha O. Haynie Comptroller Conference Room A; County Administration Building, 4<sup>th</sup> Floor

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**"TRACK BY":** DESCRIPTION

For Record (FR) Eric Gassman called the meeting to order at approximately 1:03 pm. The meeting was adjourned at 2:30 pm.

**IN ATTENDANCE:**

**AUDIT COMMITTEE MEMBERS:**

Eric Gassman, John Grady, Albert Francis, Aileen Costa, Chris Hutchinson, Robert Grimaldi, Carlota Evans for Radhica Singh, and Andy Diloreto.

**STAFF:**

Barry Skinner, Laurie Campbell, and Jessica Harper.

**GUESTS:**

The staff of Cherry Bekaert LLP: Ron Conrad, Brian Liffick; Richard Crawford, John Rounds, and Bryan Harman; Kurt Petersen.

**DISCUSSION:**

- There was no public comment.
- The Audit Committee discussed the recent legislative changes to the name and membership of the Auditor Selection Committee. The required membership of the Committee includes, at a minimum, a representative from the BCC, Comptroller's Office, Clerk of Courts, Tax Collector, Property Appraiser, Sheriff, and Supervisor of Elections. Further, the representative from the BCC may not be an employee, Chief Executive Officer or Chief Financial Officer of the County. The County is in the process of updating its administrative regulations to reflect these changes. In the meantime, the Committee will include the required membership according to Florida Statute Section (F.S.S.) 218.391, as well as members authorized under County Administrative Regulation 6.14 Auditor Selection and Oversight, to the extent it doesn't conflict with F.S.S. Also, the name of the committee will be the "Auditor Selection Committee."
- John Grady motioned that the minutes of the Audit meeting held on March 21, 2019 be approved. Albert Francis seconded the motion. The minutes were unanimously approved.

- Ron Conrad discussed whether or not an audit report should be issued for the Orange County Educational Facilities Authority (OCEFA). The OCEFA has been inactive for more than two years, has no assets, liabilities, staff, or bonds outstanding and has no reasonable prospects for becoming active in the future. As such, the Orange County Board of County Commissioners dissolved the OCEFA at its meeting on May 21, 2019. After discussion, it was the consensus of the Committee for Cherry Bekaert, LLP not to issue an audit report, but rather to provide a note disclosure in the County's financial statements regarding OCEFA.
- Ron presented the Audit Committee Planning Communications. The item was presented for informational purposes and no action was taken.

Meeting was adjourned.

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Eric Gassman  
Chief Deputy Comptroller  
Committee Chair

Date: June 15, 2020