

1 TOWN OF JUNO BEACH, FLORIDA

2
3 ORDINANCE NO. _____

4
5 AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF JUNO
6 BEACH, FLORIDA, AMENDING ARTICLE IV, "BOARDS AND
7 COMMISSIONS," OF CHAPTER 2, "ADMINISTRATION," OF THE TOWN
8 CODE OF ORDINANCES TO ADOPT A NEW DIVISION 1, "AUDIT
9 OVERSIGHT COMMITTEE," PROVIDING FOR CREATION OF THE
10 COMMITTEE; PROVIDING FOR THE COMMITTEE'S COMPOSITION,
11 MEMBERSHIP, AND MEETINGS; PROVIDING FOR THE COMMITTEE'S
12 DUTIES; PROVIDING FOR CODIFICATION, SEVERABILITY,
13 CONFLICTS AND AN EFFECTIVE DATE.

14
15 WHEREAS, the Town Council wishes to create an Audit Oversight Committee for
16 the Town of Juno Beach to oversee the Town's annual independent external audit and
17 perform such other duties as may prescribed by the Town Council; and

18
19 WHEREAS, the Town Council determines that the adoption of this Ordinance is in
20 the best interests of the residents and property owners of the Town of Juno Beach.

21
22 NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE
23 TOWN OF JUNO BEACH, FLORIDA as follows:

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25 **Section 1.** The foregoing "Whereas" clauses are hereby ratified and
26 incorporated herein.

27
28 **Section 2.** The Town Council hereby amends Article IV, "Boards and
29 Committees," of Chapter 2, "Administration," of the Town Code of Ordinances by adopting
30 a new Division 1 to read as follows (additional language underlined):

31
32 Chapter 2 – Administration

33
34 * * *

35
36 ARTICLE IV. BOARDS AND COMMISSIONS

37
38 DIVISION 1. AUDIT OVERSIGHT COMMITTEE

39
40 **Sec. 2-137. Creation.**

41
42 The town council hereby creates an audit oversight committee.

43
44 **Sec. 2-138. Composition; terms; organization; meetings.**

45
46 (a) *Composition.* The audit committee shall consist of five (5)
47 members to serve at the pleasure of the town council. Each of the members

1 shall be town residents with educational and/or practical experience in the
2 fields of business, accounting, or finance.

3
4 (b) Terms. The town council shall appoint members on an annual
5 basis, with the initial term expiring on March 31, 2025. Thereafter,
6 committee members shall serve one-year terms from April 1st through
7 March 31st of the next calendar year. Members shall continue to serve until
8 their successors are appointed. Appointments to fill vacancies shall be for
9 the remainder of the unexpired term.

10
11 (c) Organization. On an annual basis, at the first meeting during
12 the month of April, the committee shall select a chairperson to preside at
13 the committee meetings and act as the official spokesperson of the
14 committee.

15
16 (d) Meetings. The committee shall meet on at least once every
17 three months or as otherwise determined by the committee.

18
19 **Sec. 2-53. Duties.**

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21 The audit oversight committee shall have the following duties and
22 responsibilities:

23
24 (1) Serve as the auditor selection committee pursuant to state
25 law;

26
27 (2) Oversee and monitor the independent audits of the town's
28 financial statements from the selection of the independent
29 auditor to the review and resolution of the audit findings,
30 including assistance in ensuring any corrective actions are
31 taken;

32
33 (3) Serve as advisor to the town council and conduct any financial
34 studies and analyses requested by the town council;

35
36 (4) Present an annual written report to the town council
37 demonstrating how the committee has discharged its duties
38 and responsibilities; and

39
40 (5) Perform such other duties as may be assigned by the town
41 council.

42
43 **Sec. 2-54. Clerical and administrative support.**

44
45 (a) The town manager and town clerk shall furnish the committee
46 any necessary clerical support and technical assistance, including the
47 preparation of agendas and minutes.

