TOWN OF JUNO BEACH, FLORIDA

ORDINANCE NO. 772

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

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

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

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

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

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

Chapter 2 – Administration

* * *

ARTICLE IV. BOARDS AND COMMISSIONS

<u>DIVISION 1. AUDIT OVERSIGHT COMMITTEE</u>

<u>Sec. 2-137. Creation.</u>

<u>The town council hereby creates an audit oversight committee.</u>

<u>Sec. 2-138. Composition; terms; organization; meetings.</u>

<u>(a) *Composition.* The audit committee shall consist of five (5) members to serve at the pleasure of the town council. Each of the members shall be town residents with educational and/or practical experience in the</u>

1 fields of accounting, finance, auditing, or related fields involving operational
2 compliance or oversight.
3
4 (b) *Terms.* The town council shall appoint members to serve two-
5 year terms, with the initial term expiring on March 31, 2026. Members shall
6 continue to serve until their successors are appointed. Appointments to fill
7 vacancies shall be for the remainder of the unexpired term.
8
9 (c) *Organization.* At the first meeting after the town council's initial
10 appointment of the committee members and at the first meeting after April 1st
11 every two years thereafter (starting April 1, 2026), the committee shall select
12 a chairperson to preside at the meetings and act as the official spokesperson
13 of the committee.
14
15 (d) *Meetings.* The committee shall meet at least once every three
16 months or as otherwise determined by the committee.
17
18 **Sec. 2-139. Duties.**
19
20 The audit oversight committee shall have the following duties and
21 responsibilities:
22
23 (1) Serve as the auditor selection committee (when serving as the
24   auditor selection committee, a member of the town council shall
25   be appointed to serve on the committee and shall assume the
26   role of chairperson as required by state law);
27
28 (2) Oversee and monitor the independent audits of the town's
29   financial statements from the selection of the independent
30   auditor to the review and resolution of the audit findings,
31   including assistance in ensuring any corrective actions are
32   taken;
33
34 (3) Serve as advisor to the town council and conduct any financial
35   studies and analyses requested by the town council;
36
37 (4) Present an annual written report to the town council
38   demonstrating how the committee has discharged its duties and
39   responsibilities;
40
41 (5) Work with the town's independent auditor and members of town
42   staff to review internal controls; and
43
44 (6) Perform such other duties as may be assigned by the town
45   council.
46
47

Sec. 2-140. Clerical and administrative support.

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

(b)   The finance director shall act as liaison to the committee, attend all committee meetings, and act as liaison between the committee and the town's independent auditors.

Section 3.   The provisions of this Ordinance shall become and be made a part of the Code of the Town of Juno Beach, Florida.

Section 4.   If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of the Ordinance.

Section 5.   All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 6.   This Ordinance shall become effective immediately upon adoption

FIRST READING this _____ day of _____, 2023.

SECOND, FINAL READING AND ADOPTION this _____ day of _____, 2023.

_____   _____   _____
AYE   NAY   ALEXANDER COOKE, MAYOR

_____   _____   _____
AYE   NAY   PEGGY WHEELER, VICE MAYOR

_____   _____   _____
AYE   NAY   MARIANNE HOSTA, VICE MAYOR PRO TEM

_____   _____   _____
AYE   NAY   ELAINE K. COTRONAKIS, COUNCILMEMBER

_____   _____   _____
AYE   NAY   DD HALPERN, COUNCILMEMBER

ATTEST: APPROVED AS TO FORM AND LEGAL
                                           SUFFICIENCY:

_____   _____
CAITLIN COPELAND-RODRIGUEZ   LEONARD G. RUBIN
TOWN CLERK   TOWN ATTORNEY