



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

New Business - Miscellaneous

J.3.

3/22/2022

Subject:

Motion for Audit of 2020 SOIRL Funds by Professional Auditor, District 2
PLACEHOLDER

Fiscal Impact:

Dept/Office:

District 2

Requested Action:

Summary Explanation and Background:

Clerk to the Board Instructions:



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Kimberly.Powell@brevardclerk.us

March 23, 2022

M E M O R A N D U M

TO: Bryan Lober, Commissioner District 2

RE: Item J.3., Motion for Audit of 2020 SOIRL Funds by Professional Auditor

The Board of County Commissioners, in regular session on March 22, 2022, discussed the status of the 2020 SOIRL funds by professional auditor, but took no action.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Donna Scott
for: Kimberly Powell, Clerk to the Board

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Sandra Sullivan
J.3.

J.3.

Internal Auditor Follow-Up Report
of Corrective Actions

BREVARD COUNTY INTERNAL AUDIT

FUNCTION: Tourism Development Office

Risk	Observation #3: Conflicts of Interest	Management Comments as of February 2020	
High	<p>The makeup of the TDC is governed by Florida Statutes and its appointed members include local hoteliers, community, and business leaders. There are inherent conflicts of interest driven by the makeup related to the use of tourist tax and support of specific events and activities within Brevard County. These conflicts could result in direct or indirect benefits to the Council and standing committee members.</p> <p>Under current practice, members of the TDC should disclose any conflict of interest at the beginning of each TDC meeting. This is a standing agenda item. Conflicts should be disclosed and documented on a Form 8B (Memorandum of Voting Conflict form) and filed with the Director's Assistant. A waiver may be granted to an individual with a properly disclosed conflict if approved by the BoCC. If a waiver is granted, the individual is permitted to participate in discussions related to the conflict, but must abstain from voting.</p> <p>We reviewed TDC meeting minutes, Memorandum of Voting Conflict forms, and TDO policies and procedures and noted the following:</p> <ul style="list-style-type: none">• There is no formal documented TDC conflict of interest policy or procedure that memorializes the current practice. Formalized written policies and procedures are critical to provide clarity, continuity and consistency of operations.• Current practice does not require TDC members to disclose all potential conflicts at the time of initial appointment, and on an annual basis thereafter. Reactive disclosure and transparency, or disclosing conflicts only after they appear on a meeting agenda, increase the risk of situations or transactions occurring that can create a negative public perception of the TDC. <p>There is an increased risk that members of the TDC, standing committees, and sub-committees vote on issues that pose a private or business conflict of interest. In addition, there is an increased risk of negative public perception in the absence of a formalized policy.</p>	<p>An ethics training session was conducted by the County Attorney's Office in April, 2019 and January, 2020 to ensure both current and newly appointed TDC members were provided training. Currently, the County Attorney's Office is drafting a Conflict of Interest disclosure form to be included in an orientation packet for the TDC. The disclosure form will ask all TDC members and members of Committees to list any potential conflicts of interest, with all listings reviewed by the County Attorney's Office. If conflicts warranted a waiver or other action, that information would be provided by the County Attorney's Office to the County Commissioner that appointed the TDC member or to the TDC member that appointed the Committee member. The estimated completion date is March 2020.</p>	
Auditor Recommendation			ECD:
We recommend the TDC adopt and implement a formal transparent conflict of interest policy, which would include standing committees and sub-committees. This policy should be approved by the BoCC. This policy should be approved by the BoCC. This policy should be approved by the BoCC.			O: January 2020 R: March 2020
			T

budget, so I'll have to create something. We should have another monthly revenue by then.

From: Reyes, Jill <Jill.Reyes@rsmus.com>
Sent: Wednesday, July 22, 2020 10:43 AM
To: Barker, Virginia H <Virginia.Barker@brevardfl.gov>
Cc: Manlove, Laura <Laura.Manlove@rsmus.com>
Subject: SOIRL update - Audit Committee

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Hi Virginia,

We have an Audit Committee scheduled for 8/19 and we would like to give the Committee an update on SOIRL and the impacts to the program that have come as a result of the last several months' under COVID19. We don't want to perform any new project testing right now, but we thought giving them an update on the revenue impacts, changes to the Project plan and any other items of note would be a good idea.

Would you be available to come to the meeting and give a brief presentation, or do you have a presentation that we can use and present? It's always a great message when it comes from the Department directly, but I understand that you may be unavailable. Please let me know, thank you!

Jill

Jill Reyes
Director, Risk Consulting

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