



BROWARD OFFICE OF THE INSPECTOR GENERAL

OIG ETHICS COMPLIANCE REVIEW

**RE: *INTERNET POSTING OF REQUIRED FINANCIAL DISCLOSURE FORMS
BY BROWARD ELECTED OFFICIALS***

SUMMARY

The Broward Office of the Inspector General (OIG) has completed its third compliance review¹ to determine whether Broward's county and municipal elected officials filed their required state financial disclosure forms for public inspection (that is, posted them on their governmental entity's searchable internet database), as required by the Broward Code of Ethics for Elected Officials (Ethics Code).² Once again, we can report that, due to our efforts, all but one of the elected officials currently in office who were in office at any time during 2015 have now posted their financial disclosures for public inspection.

The Ethics Code requires officials to post copies of their Form 1 or Form 6 financial disclosures online at the same time that they file their original forms with the appropriate government office. Original Forms 1 by municipal elected officials are filed with the Supervisor of Elections, and original Forms 6 by county commissioners are filed with the Florida Commission on Ethics (Commission). All are due by July 1 for the prior calendar year.³

When we first inspected the local entities' websites in August 2016, 87 officials of those still in office today (approximately 62%) had posted their disclosure copies. In the ensuing weeks, the OIG contacted the county administrator's office and municipal clerks' offices and worked with officials, government attorneys, and staff to bring all but one of those 53 officials into compliance.⁴

RELEVANT GOVERNING AUTHORITIES AND BACKGROUND

Florida Law

The Florida Constitution and certain statutes require county commissioners to file annual disclosures of their financial interests on Commission [Form 6: Full and Public Disclosure of Financial Interests](#). Elected municipal officials are required to file [Form 1: Statement of Financial Interests](#), which necessitates a more limited annual disclosure of financial interests. Form 6 requires reporting of all assets valued at over \$1,000, as well as a disclosure of a commissioner's net worth and income amounts. By comparison, Form 1 requires that only certain assets be listed, including real and

¹ See our prior reviews in OIG 12-015 (September 28, 2012) and in OIG 14-028 (April 9, 2015).

² Section 1-19 of the Broward County Code of Ordinances.

³ Public employees and officials who are required to file a Form 1 or Form 6 by July 1 for the prior calendar year are given a 60-day "grace period," after which time a \$25 fine accrues for each day the form is filed late. F.S. § 112.3145(7)(c).

⁴ This review was limited to the issue of whether copies of the forms were posted and did not involve any examination of the representations made in them.

intangible property.⁵ Both forms require a listing of other sources of income, liabilities, and interests in specified industries.

By state law, the deadline for filing both forms is July 1 for the prior calendar year, and there is an automatic 60-day grace period.⁶ Although the Commission's website enables inspection of names of the state's public officials and employees who have filed the forms, its database does not contain Forms 1; it only allows a website visitor to examine copies of Forms 6.⁷

Section 1-19 of the Broward County Code of Ordinances, Code of Ethics for Elected Officials

Section 1-19 (c)(7)(a) of the Ethics Code requires that every municipal and county elected official, contemporaneously with the annual filing of his or her Form 1 or Form 6, shall file a copy for public inspection. Section 1-19 (b)(4) defines "filing for public inspection" as inputting a legible copy of the form or its contents into the governmental entity's searchable internet database. The requirement that the forms be publicly available in a searchable database was intended to expand transparency in government, to heighten officials' cognizance of financial decisions that affect public perception, and to encourage public participation in the oversight of public officials.

In late 2015, the Board of County Commissioners amended the Ethics Code to allow a website link to another online database of financial disclosures to satisfy the requirement to file them for public inspection. Thus, a link on the county's website to the Commission's database giving online access to the county commissioners' Forms 6 would enable the commissioners to fulfill this particular obligation.

REVIEW

The OIG review began in August 2016. Of the county and its 31 municipalities, 16 municipalities were already in full compliance by that time.⁸ But we also determined that 53 (38%) county and municipal elected officials of the 140 currently in office who were in office at any time in 2015 had failed to post their 2015 (and, in some cases, their 2014) financial disclosure forms on their websites.

In an attempt to bring all elected officials into compliance, the OIG contacted the offices of the county administrator and city clerks of the municipalities that had not posted the required statements of financial disclosure, and we informed them of the missing forms. Another 41 officials came into compliance by January 2017.

We delayed closing this review for another five weeks while we worked, through an OIG Special Agent and our Ethics Counsel, with clerks, elected officials, and local government attorneys in an attempt to gain compliance by the remaining twelve officials.

⁵ Compare F.S. § 112.3144 with § 112.3145(3).

⁶ See Footnote 3.

⁷ Whereas Forms 6 are filed with the Commission, Forms 1 are filed with the Supervisor of Elections of the county in which the reporting individual permanently resides. Fla. Stat. §§ 112.3144(1), 112.3145(2)(c).

⁸ Upon initial review, the following municipalities were in full compliance for elected officials in office at that time: Coconut Creek, Cooper City, Coral Springs, Davie, Fort Lauderdale, Hollywood, Lauderhill, Lauderdale Lakes, Lighthouse Point, Margate, Miramar, Oakland Park, Pompano Beach, Sunrise, Tamarac, and Weston.

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For example, when we reviewed the county website, three county commissioners had not posted their 2015 Form 6 copies on the county's disclosure page, and the permitted link to the Commission's Form 6 database was not there. Once we made contact with the commissioners, the County Attorney's Office immediately arranged to place the link to the Commission's Form 6 database, and it was functional for the remainder of this review.

And, at our request, in February 2017 one municipality's commissioner underwent additional training on the Ethics Code's disclosure requirements and posted copies of the 2014 and 2015 Forms 1 that she had timely filed with the Supervisor of Elections in 2016.

Finally, we found probable cause to believe that a current municipal elected official has failed to file a copy of his 2015 Form 1 for public inspection on the county webpage made available for this purpose, further evidenced by the finding that he did not file an original 2015 Form 1 with the Broward Supervisor of Elections.

Disclosure sites for the county and the municipalities are linked at the OIG's website [here](#).

CONCLUSIONS AND RECOMMENDATIONS

While there has been additional improvement in the timeliness for the disclosure of Forms 1 and Forms 6, there continues to be a significant number of elected officials who do not file until OIG inquiries are underway. We are hereby requesting the assistance of all attorneys for the county and municipalities to vigilantly monitor their respective elected officials and their websites for *timely* compliance with all disclosure requirements of the Ethics Code.

With regard to the municipal official who has not filed his financial disclosure for public inspection, we will follow our charter mandate accordingly.