



## BROWARD OFFICE OF THE INSPECTOR GENERAL

---

**OIG ETHICS COMPLIANCE REVIEW (AMENDED)**  
**RE: *INTERNET POSTING OF REQUIRED FINANCIAL DISCLOSURE FORMS***  
***BY BROWARD ELECTED OFFICIALS***

### **SUMMARY**

The Broward Office of the Inspector General (OIG) has completed its fourth compliance review<sup>1</sup> 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 section 1-19(c)(7) of the Broward Code of Ethics for Elected Officials (Ethics Code).

Despite our efforts, two of the elected officials currently in office who were in office during 2017 have not 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 forms are due by July 1 for the prior calendar year.

When we first inspected the local entities' websites in October 2018, 116 of the 164 officials in office during 2017 (approximately 71%) had posted their disclosure copies. In the ensuing weeks, as it has done for three prior compliance reviews, the OIG contacted the municipal clerks' offices and worked with officials, government attorneys, and staff to bring all but two of the remaining 48 officials into compliance.<sup>2</sup>

### **RELEVANT GOVERNING AUTHORITIES AND BACKGROUND**

#### ***Florida Law***

The Florida Constitution and certain state statutes require county commissioners to file annual disclosures of their financial interests on Commission [Form 6: Full and Public Disclosure of Financial Interests](#). These laws require elected municipal officials to file [Form 1: Statement of Financial Interests](#). Form 6 requires reporting of all assets and liabilities valued at over \$1,000, as well as a disclosure of a commissioner's net worth and income amounts. By comparison, Form 1

---

<sup>1</sup> See our prior reviews in OIG 12-015 (September 28, 2012), OIG 14-028 (April 9, 2015), and OIG 16-014 (February 17, 2017).

<sup>2</sup> 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.

**BROWARD OFFICE OF THE INSPECTOR GENERAL**  
**OIG ETHICS COMPLIANCE REVIEW RE: FILING OF REQUIRED ETHICS TRAINING CERTIFICATIONS**

---

requires that only certain assets and liabilities be listed, including real and intangible property.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup>

***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 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 enables the commissioners to fulfill this particular obligation.

**REVIEW**

The OIG review began in September 2018. Of the county and its 31 municipalities, 16 municipalities and the county were already in full compliance by that time.<sup>6</sup> But we were disheartened to determine that 48 county and municipal elected officials of the 164 in office at any time in 2017 (approximately 29%) had failed to post their 2017 financial disclosure forms on their websites. This compares with our prior Forms 1 and 6 compliance reviews as follows:

---

<sup>3</sup> Compare F.S. § 112.3144 with § 112.3145(3).

<sup>4</sup> 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).

<sup>5</sup> 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. F.S. §§ 112.3144(1), 112.3145(2)(c).

<sup>6</sup> Upon initial review, the following municipalities and the county were in full compliance for elected officials in office at that time: Broward County, Coconut Creek, Davie, Hallandale Beach, Hollywood, Lauderdale, Lauderdale Lakes, Lighthouse Point, Miramar, North Lauderdale, Oakland Park, Parkland, Sea Ranch Lakes, Sunrise, Tamarac, Weston, and West Park. The OIG's initial search on Pompano Beach's searchable "ethics database" did not yield Forms 1 for 2017; the clerk later informed us that they had been erroneously posted in the elections section of the city's website. Thereafter, we determined that she moved them to the ethics database.

**OIG Table 1:**  
**Historical Comparison of Financial Disclosure Compliance**  
**with the Broward Code of Ethics for Elected Officials**

OIG Matter No.	Review of Disclosures for Year	Officials in Compliance at Initial Review	Rate of Compliance at Initial Review
<b>12-015</b>	2011	53	30%
<b>14-028</b>	2013	140	82%
<b>16-014</b>	2015	87	62%
<b>18-020</b>	2017	116	71%

In yet a fourth attempt to bring all elected officials into compliance, the OIG contacted the offices of the city clerks of the municipalities that had not posted the required statements of financial disclosure, and we informed them of the missing forms. Another 42 officials then came into compliance.

In the ensuing weeks, the OIG worked, through an OIG Special Agent and our Assistant Legal Counsel, with clerks, elected officials, and local government attorneys in an attempt to gain compliance by the remaining six officials.

Ultimately, the OIG found good cause to believe that two elected officials failed to file a copy of their 2017 Form 1 for public inspection, as required by the Ethics Code.

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

## **CONCLUSIONS**

At the start of our inquiry, approximately 71% of the elected officials in Broward County who were in office in 2017 were in compliance with posting their Form 1 or Form 6 for public inspection as required by the Ethics Code. Following our inquiry, we found that approximately 98.7% of them had complied.

Unfortunately, we have good cause to believe that two elected officials have failed in their obligation to post their forms for public inspection. The OIG will commence an investigation into these failures. Following our investigation, if appropriate, we will proceed to file ethics complaints under our authority and the mandate established by Section 10.01 of the Broward County Charter.

Finally, we note that there are still a significant number of elected officials who do not file their required disclosures for public inspection until OIG inquiries are underway. Therefore, the OIG will begin reviewing this issue again on September 15, 2019, to determine whether elected officials complied with this provision of the Ethics Code for the year 2018.<sup>7</sup> Following this review, the OIG will open investigations into any apparent repeat violators as of our initial review, as well as any other officials who fail to conform with this legal duty after our attempts to help bring them into compliance, and will follow our charter mandate accordingly.

---

<sup>7</sup> The 2018 state financial disclosures were due on July 1, 2019, and will begin accumulating state fines as of September 1, 2019.