



## BROWARD OFFICE OF THE INSPECTOR GENERAL

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### OIG ETHICS COMPLIANCE REVIEW

#### RE: *INTERNET POSTING OF REQUIRED 2018 FINANCIAL DISCLOSURE FORMS BY BROWARD ELECTED OFFICIALS*

#### SUMMARY

The Broward Office of the Inspector General (OIG) has completed its fifth 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 the disclosures 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).

In our most recent compliance review into the posting of these financial disclosure forms for public inspection, the OIG reported that it would 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.

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 county's 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.

In July 2019, when we released the results of our compliance review for 2017 financial disclosures, we reported that we would commence the next one in two months. When we first inspected the local entities' websites in September 2019 as promised, 149 of the 169 officials in office during 2018 (approximately 88%) had posted their disclosure copies. In the ensuing weeks, as it has done previously, the OIG contacted the municipal clerks' offices and worked with officials, government attorneys, and staff to bring all remaining elected 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 a simpler form, the [Form 1: Statement](#)

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<sup>1</sup> See our prior reviews in OIG 12-015 (September 28, 2012), OIG 14-028 (April 9, 2015), OIG 16-014 (February 17, 2017), and OIG 18-020 (July 10, 2019).

<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.

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[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 requires that only certain assets and liabilities be listed, including real and intangible property, without their value.<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 entering 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 enables the commissioners to fulfill this particular obligation.

**REVIEW**

This OIG review began in September 2019. Of the county and its 31 municipalities, 22 municipalities and the county were already in full compliance by that time.<sup>6</sup> However, the OIG determined that 20 municipal elected officials of the 169 in office during that time (approximately 12%) had failed to post their 2018 financial disclosure forms on their websites.

In the ensuing weeks, the OIG worked with clerks, elected officials, and local government attorneys in an effort to bring everybody into compliance. City clerks for three out of the 20 elected officials not originally in compliance corrected the issue and brought those officials into compliance. Thereafter, the OIG notified the other 17 elected officials that their forms were missing. All 17 officials then came into compliance, bringing the compliance rate up to 100%.

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<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 county and the following municipalities were in full compliance for elected officials in office at that time: Coconut Creek, Cooper City, Coral Springs, Dania Beach, Davie, Deerfield Beach, Fort Lauderdale, Hillsboro Beach, Hollywood, Lauderhill, Lighthouse Point, Margate, North Lauderdale, Oakland Park, Parkland, Pembroke Park, Southwest Ranches, Sunrise, Tamarac, West Park, Weston, and Wilton Manors.

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

**CONCLUSION**

At the start of our inquiry, approximately 88% of the elected officials in Broward County who were in office in 2018 were in compliance with posting their Form 1 or Form 6 for public inspection as required by the Ethics Code. Following our efforts to work with clerks, elected officials, and local government attorneys, we are happy to report that 100% of them have complied.