



BROWARD OFFICE OF THE INSPECTOR GENERAL

OIG ETHICS COMPLIANCE REVIEW

RE: *INTERNET POSTING OF REQUIRED 2019 FINANCIAL DISCLOSURE FORMS BY BROWARD ELECTED OFFICIALS*

SUMMARY

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

The Ethics Code requires officials to post copies of their Form 1 or Form 6 financial disclosures online at the same time 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.

When we first inspected the local entities' websites in February 2021, 110 of the 150 officials in office during 2019 (approximately 73%) had posted their disclosure copies. In the following weeks, as it has done previously, the OIG contacted the municipal clerks' offices and worked with the city clerks to bring all remaining elected officials into compliance.²

RELEVANT GOVERNING AUTHORITIES AND BACKGROUND

Florida Law

The Florida Constitution and certain state statutes require county commissioners to file annual disclosures of their 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 of Financial Interests](#). Form 6 requires reporting of all assets and liabilities valued at over \$1,000, as well as disclosure of net worth and income amounts. By comparison, Form 1 requires that only certain

¹ See our prior reviews in [OIG 12-015](#) (September 28, 2012), [OIG 14-028](#) (April 9, 2015), [OIG 16-014](#) (February 17, 2017), [OIG 18-020](#) (July 10, 2019), and [OIG 19-020-M](#) (January 24, 2020).

² 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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assets and liabilities be listed, including real and intangible property, without their value.³ 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.⁴ 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 6.⁵

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. The Ethics Code allows 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 February 2021. Of the county and its 31 municipalities, 20 municipalities were in full compliance by that time.⁶ However, the OIG determined that 40 municipal elected officials of the 150 in office during that time (approximately 27%) had failed to post their 2019 financial disclosure forms on their websites.

In the ensuing weeks, the OIG worked with municipal clerks in an effort to bring everybody into compliance. The city clerks for all 40 elected officials not originally in compliance corrected the issue and brought those officials into compliance, bringing the compliance rate up to 100%.

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

³ Compare F.S. § [112.3144](#) with § [112.3145\(3\)](#).

⁴ 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\(7\)\(c\)](#).

⁵ 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\(2\)\(c\)](#).

⁶ Upon initial review, the county and the following municipalities were in full compliance for elected officials in office at that time: Coconut Creek, Coral Springs, Dania Beach, Davie, Fort Lauderdale, Hallandale Beach, Hollywood, Lauderhill, Lauderdale Lakes, Lazy Lake, Lighthouse Point, Margate, North Lauderdale, Pembroke Park, Pembroke Pines, Pompano Beach, Sea Ranch Lakes, Sunrise, Tamarac, and Weston.

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CONCLUSION

At the start of our inquiry, approximately 73% of the elected officials in Broward County who were in office in 2019 were in compliance with posting their Form 1 and Form 6 for public inspection as required by the Ethics Code. Following our review and communications, we can now report that 100% of them are in compliance.