

**Independent Transportation Surtax
Oversight Board
Emergency Meeting**

December 19, 2019



Original Ordinance Language (Art. V, Sec. 31½-75)

This was the original language related to staffing support for the Oversight Board:

(g) *Staffing.* Broward County shall provide sufficient staff to enable the Oversight Board to efficiently perform its functions, and shall retain such consultants as the Oversight Board determines necessary to perform its responsibilities.



Original Ordinance Language

(i) *Approval of Projects and Expenditures.* . . .The Oversight Board shall determine whether the proposed project or expenditure is permissible under Section 212.055(1)(d), Florida Statutes. If the Oversight Board determines that it is permissible, the Oversight Board shall approve the proposed project or expenditure and shall send written notice thereof to the Broward County Administrator. . . . The written notice of approval may contain recommendations made by the Oversight Board regarding best practices or other methods that may be employed to improve a proposed project or expenditure.



Original Ordinance Language

(k) *Annual Audits.* The Oversight Board shall retain an independent certified public accountant to perform and complete annual audits of all projects funded with Transportation Surtax proceeds and of all Transportation Surtax proceeds received, maintained, and expended. The audit results shall be submitted to the Oversight Board and to the Broward County Administrator by no later than ninety (90) days after the end of each calendar year during which any Transportation Surtax proceeds are expended.



New Proposed Amendment (Cmsr. Sharief), related to Staffing

(g) *Staffing.* Broward County shall provide sufficient staff and retain consultants as recommended by the County Administrator and determined reasonable and necessary by the County Commission to enable the Oversight Board to efficiently perform its functions, ~~and shall retain such consultants as the Oversight Board determines necessary to perform its responsibilities. Upon request by the Oversight Board, the County Administrator may designate additional staff and/or retain consultants to assist the Oversight Board in the performance of its functions.~~



New Proposed Amendment (Cmsr. Sharief)

(h). . . The original ordinance did not contemplate appeals based on a determination of ineligibility under the Statute; this section addresses the process for appeals after a statutory eligibility determination

after the staff decision is issued. The Oversight Board shall review the written appeal, afford the appellant an opportunity to be heard during an Oversight Board meeting, and submit a recommendation to the County Commission no later than thirty (30) days after the meeting during which the appeal was considered. Thereafter, the County Commission, in consultation with and based upon the advice of the Office of the County Attorney, will determine whether the proposed project meets the statutory requirements. In the event of a dispute regarding eligibility, the Office of the County Attorney may request an opinion from the Florida Department of Revenue or the Florida Attorney General, as applicable.



New Proposed Amendment (Cmsr. Sharief)

- (i) Approval of Proposed Projects and Proposed Expenditures.
- (1) County staff assigned to support the Oversight Board shall annually compile all County and municipal proposed projects and proposed expenditures that will be considered for funding with Transportation Surtax proceeds, consistent with budgetary recommendations, and present them to the Oversight Board for approval as to statutory eligibility. Except with regard to appeals as referenced in section (h)(6) above, the Oversight Board shall consider proposed projects and proposed expenditures submitted by the County only for eligibility under Section 212.055(1)(d), Florida Statutes, in consultation with and based upon the advice of the Transportation Surtax General Counsel.

The proposed amendment treats the County Commission and Oversight Board the same with respect to making eligibility determinations under the statute; both parties will act upon consultation with and based upon the advice of counsel



New Proposed Amendment (Cmsr. Sharief)

(i) *continued. . .*

- a. If the Oversight Board concurs with County staff that the proposed projects and proposed expenditures are statutorily eligible, the Oversight Board shall send written notice thereof to the Broward County Administrator. The written notice of approval may contain recommendations made by the Oversight Board regarding best practices or other methods that may be employed to improve a proposed project or proposed expenditure.

The highlighted section, which was in the original ordinance, was added back at the request of the Oversight Board



New Proposed Amendment (Cmsr. Sharief), related to Annual Audits

(k) *Annual Audits.*

(1) The Oversight Board ~~may retain a performance auditor to perform and complete a performance audit of projects funded with Transportation Surtax proceeds~~ auditing and financial review services related to Transportation Surtax projects as provided in section (g) above.

(2) The County shall retain an independent certified public accountant to perform and complete an annual financial audits of all projects funded with the Transportation Surtax proceeds and of all Transportation Surtax proceeds received, maintained, and expended program and related projects. The audit results shall be submitted to the Oversight Board and to the Broward County Administrator by no later than ~~ninety (90)~~ one hundred eighty (180) days after the end of each calendar fiscal year during which any Transportation Surtax proceeds are expended.



New Proposed Amendments, County Auditor, related to Annual Audits

- (1) The Oversight Board may request the County retain a performance auditor to perform and complete a performance audit of projects funded with Transportation Surtax proceeds as provided in section (g) above. However, prior to the County engaging such services for the Oversight Board, the Office of the County Auditor shall have the right of first refusal to directly provide such services with existing County resources.
- (3) The Office of the County Auditor shall provide oversight regarding the selection of all external audit services retained by the County for projects funded by Transportation Surtax proceeds and shall serve as the contract administrator in connection with all such contracts for external audit services.



Discussion

