



AUDIT OVERSIGHT COMMITTEE MEETING AGENDA

April 23, 2024 at 3:00 PM

Council Chambers – 340 Ocean Drive and YouTube

NOTICE: *Persons with disabilities requiring accommodations in order to participate in the meeting should contact Caitlin E. Copeland-Rodriguez, Town Clerk, at least 48 hours in advance to request such accommodations.*

CALL TO ORDER

PRESENTATION

1. Swearing in Audit Oversight Committee Members

DISCUSSION ITEMS

2. Designate the Position of Chairperson
3. Review of Sunshine Laws
4. Overview of Committee Duties and Responsibilities
5. Review and Approval of Committee Quarterly Meeting Dates

ADJOURNMENT



Meeting Name: Audit Oversight Committee Meeting
Meeting Date: April 23, 2024
Prepared By: C. Copeland-Rodriguez, Town Clerk
Item Title: Swearing in Audit Oversight Committee Members

DISCUSSION:

The Town Clerk will be swearing in the new members of the Audit Oversight Committee.



Meeting Name: Audit Oversight Committee Meeting

Meeting Date: April 23, 2024

Prepared By: C. Copeland-Rodriguez, Town Clerk

Item Title: Designate the Position of Chairperson

DISCUSSION:

Town Attorney will open up nominations for the position of Chairperson.



Meeting Name: Audit Oversight Committee

Meeting Date: May 2024

Prepared By: L. Rubin, Town Attorney

Item Title: Review of Sunshine Laws

DISCUSSION:

Town Attorney will be conducting a review of the Sunshine Laws to the Audit Oversight Committee (*see attached memorandum*).

**TORCIVIA, DONLON,
GODDEAU & RUBIN,
P.A.**

701 NORTHPOINT PARKWAY, SUITE 209
WEST PALM BEACH, FLORIDA 33407-1950
561-686-8700 TELEPHONE / 561-686-8764 FACSIMILE
WWW.TORCIVIALAW.COM

GLEN J. TORCIVIA

LARA DONLON

CHRISTY L. GODDEAU*

LEONARD G. RUBIN*

*FLORIDA BAR BOARD CERTIFIED

CITY COUNTY AND LOCAL GOVERNMENT ATTORNEY

JENNIFER H.R.
HUNECKE

SUSAN M. GARRETT

ELIZABETH V.
LENIHAN*

RUTH A. HOLMES

BEN SAVER

TANYA M. EARLEY

DANIEL HARRELL, OF
COUNSEL

AUDIT OVERSIGHT COMMITTEE

I. Government in the Sunshine Law

What is the Government in the Sunshine Law?

The Government in the Sunshine Law, as codified in section 286.011, Florida Statutes, provides a right of public access to governmental proceedings at the state and local levels.

When does the Sunshine Law apply?

- A. The Sunshine Law applies to any gathering of two or more members of the same municipal board or committee to discuss some matter which foreseeably **may** come before that board for action.
- B. The Sunshine Law is not limited to standing boards and councils and applies equally to advisory boards created by the Town Council, even when the recommendations of such boards are not binding on the Council.

What are the basic requirements of the Sunshine Law?

As applied to municipal boards, the Sunshine Law has three basic requirements:

- A. All Meetings Must be Open to the Public

- (1) Public meeting cannot be held at any facility that discriminates on the basis of sex, age, race, creed, color, origin or economic status, or which operates in such a manner as to unreasonably restrict public access.
- (2) Public has right to record public meetings (video and audio) so long as such recording is not disruptive.

This is generally not an issue for advisory boards.

B. Public Must be Given Reasonable Notice of Such Meetings

- (1) No “bright line” test for what constitutes reasonable notice. Type of notice required depends on the particular facts and circumstances. In some instances, posting is sufficient. In others, publication in a newspaper may be necessary.
- (2) The Sunshine Law does not require that a public agency provide notice of each item to be discussed at a public meeting via a published agenda. Such a requirement would preclude access to meetings by members of the general public who wish to bring specific issues before a governmental body.

C. Minutes of the Meeting Must be Taken

- (1) Minutes of public meeting, including workshop meetings, must be promptly recorded and open for public inspection.
- (2) The use of the term “minutes” contemplates a brief summary or series of brief notes or memoranda reflecting the events of the meeting (also known as “action minutes”).
- (3) No requirement that meetings be recorded; however, once recordings have been made, they are public records and subject to public records retention schedule established by the Department of State.

What are the practical applications of the Sunshine Law to members of municipal boards?

- A. Two or more members of the **same board or committee** cannot privately “discuss” any matter that will foreseeably come before the board or committee for official action, regardless of when or where the discussions take place.

ALL CONVERSATIONS REGARDING BOARD OR COMMITTEE BUSINESS MUST OCCUR DURING THE COURSE OF A PUBLIC MEETING.

- (1) This prohibition includes conversations at informal gatherings, all telephone conversations, and all exchanges of written communications, including e-mail.

Note: The Sunshine Law is not violated if a communication by a board or committee member to another board member is only “one way” and there is no response. See AGO 01-20 (e-mail communication of factual background from one city council member to another that does not result in exchange of comments or responses does not constitute a meeting under the Sunshine Law); AGO 01-21 (council members may distribute “position statements” to other council members so long as they avoid any discussion or debate among themselves on those statements).

- (2) Members of the same board or committee may not have any private discussions or communications relating to issues before the board or committee before or after the meeting. Additionally, such discussions are prohibited during the meeting (including recesses) if such discussions are not audible to the public attending the meeting. Such discussions or communications violate the letter and spirit of the Sunshine Law.

Note: This prohibition specifically includes any “off-microphone” discussions between board members and the exchange of written notes, e-mails or text messages during the course of a meeting.

- (3) Members of the same board or committee are not precluded from attending social or business functions together so long as board matters are not addressed at such functions.
- (4) Members of one board or committee are not prohibited from attending meetings of another municipal board and commenting on agenda items that may subsequently come before their board for final action so long as the members do not discuss the items among themselves. For example, members of the Town Council may attend advisory board meetings and comment upon items. AGO 00-68.

- B. Board or committee members may discuss board matters with the Town Manager, members of Town Staff, legal counsel or a member of a different board. However, the Town Manager (or any other non-board member) may not act as a liaison for board members by circulating information and the thoughts of the individual board members. AGO 74-47. Such discussions cannot act as a substitute for a public meeting. Within the context of the Sunshine Law, “polling” occurs when a non-member seeks to ascertain a member’s vote on a matter pending before the board.
- C. The Sunshine Law generally allows members to participate in meetings via telephone so long as a legal quorum is physically present in a public location and

the person on the telephone can hear all those present and the persons present can hear the member. See AGO 92-44.

- D. A member of a Town board or committee who is present at a meeting of that body at which an official decision, ruling or other official act is to be taken or adopted may **not** abstain from voting. A vote shall be recorded or counted for each such member present, *except when there is or appears to be a conflict of interest or voting conflict.* § 286.012, Fla. Stat. Failure to vote, however, does not invalidate the proceeding. City of Hallandale v. Rayel Corporation, 313 So. 2d 113 (Fla. 4th DCA 1975).

Note: When a member of a local advisory board or committee is required to abstain, the member is disqualified from voting and may not be counted for the purposes of determining a quorum. AGO 86-61.

5. What are the consequences for a violation of the Sunshine Law?

- A. *Criminal penalties:* A knowing violation of the Sunshine Law is a second-degree misdemeanor and is punishable by up to 60 days in jail and/or a fine not exceeding \$500.00.
- B. *Civil penalties:* Noncriminal violations of the Sunshine Law are punishable by a fine not exceeding \$500.00. The state attorney may pursue such actions on behalf of the state. AGO 91-38.
- C. *Attorney's fees:* Attorney's fees may be assessed against both the board and the individual members when sued for a Sunshine Law violation (except that the individual board members are not liable for attorney's fees where the board sought, and took, the advice of its attorney).
- D. *Effect on board action:* Any action taken by a board in violation of the Sunshine Law is invalid and of no effect. A violation can be cured by independent final action (as opposed to mere ratification) in the sunshine. Tolar v. School Board of Liberty County, 398 So. 2d 427 (Fla. 1981).
- E. *Civil action for declaratory or injunctive relief:* A civil action for declaration or injunctive relief can be pursued by any citizen of the state. The mere showing that the Sunshine Law has been violated constitutes "irreparable injury."



Meeting Name: Audit Oversight Committee Meeting
Meeting Date: April 23, 2024
Prepared By: C. Copeland-Rodriguez, Town Clerk
Item Title: Overview of Committee Duties and Responsibilities

DISCUSSION:

Finance Director Ventura will conduct an overview of the Committee's duties and responsibilities as directed by the Town Council per Ordinance No. 772 (*attached*).

TOWN OF JUNO BEACH, FLORIDA

ORDINANCE NO. 772

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF JUNO BEACH, FLORIDA, AMENDING ARTICLE IV, "BOARDS AND COMMISSIONS," OF CHAPTER 2, "ADMINISTRATION," OF THE TOWN CODE OF ORDINANCES TO ADOPT A NEW DIVISION 1, "AUDIT OVERSIGHT COMMITTEE," PROVIDING FOR CREATION OF THE COMMITTEE; PROVIDING FOR THE COMMITTEE'S COMPOSITION, MEMBERSHIP, AND MEETINGS; PROVIDING FOR THE COMMITTEE'S DUTIES; PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the Town Council wishes to create an Audit Oversight Committee for the Town of Juno Beach to oversee the Town's annual independent external audit and perform such other duties as may prescribed by the Town Council; and

WHEREAS, the Town Council determines that the adoption of this Ordinance is in the best interests of the residents and property owners of the Town of Juno Beach.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF JUNO BEACH, FLORIDA as follows:

Section 1. The foregoing "Whereas" clauses are hereby ratified and incorporated herein.

Section 2. The Town Council hereby amends Article IV, "Boards and Committees," of Chapter 2, "Administration," of the Town Code of Ordinances by adopting a new Division 1 to read as follows (additional language underlined):

Chapter 2 – Administration

* * *

ARTICLE IV. BOARDS AND COMMISSIONS

DIVISION 1. AUDIT OVERSIGHT COMMITTEE

Sec. 2-137. Creation.

The town council hereby creates an audit oversight committee.

Sec. 2-138. Composition; terms; organization; meetings.

(a) Composition. The audit committee shall consist of five (5) members to serve at the pleasure of the town council. Each of the members shall be town residents with educational and/or practical experience in the

1 fields of accounting, finance, auditing, or related fields involving operational
2 compliance or oversight.

3
4 (b) Terms. The town council shall appoint members to serve two-
5 year terms, with the initial term expiring on March 31, 2026. Members shall
6 continue to serve until their successors are appointed. Appointments to fill
7 vacancies shall be for the remainder of the unexpired term.

8
9 (c) Organization. At the first meeting after the town council's initial
10 appointment of the committee members and at the first meeting after April 1st
11 every two years thereafter (starting April 1, 2026), the committee shall select
12 a chairperson to preside at the meetings and act as the official spokesperson
13 of the committee.

14
15 (d) Meetings. The committee shall meet at least once every three
16 months or as otherwise determined by the committee.

17
18 **Sec. 2-139. Duties.**

19
20 The audit oversight committee shall have the following duties and
21 responsibilities:

22
23 (1) Serve as the auditor selection committee (when serving as the
24 auditor selection committee, a member of the town council shall
25 be appointed to serve on the committee and shall assume the
26 role of chairperson as required by state law);

27
28 (2) Oversee and monitor the independent audits of the town's
29 financial statements from the selection of the independent
30 auditor to the review and resolution of the audit findings,
31 including assistance in ensuring any corrective actions are
32 taken;

33
34 (3) Serve as advisor to the town council and conduct any financial
35 studies and analyses requested by the town council;

36
37 (4) Present an annual written report to the town council
38 demonstrating how the committee has discharged its duties and
39 responsibilities;

40
41 (5) Work with the town's independent auditor and members of town
42 staff to review internal controls; and

43
44 (6) Perform such other duties as may be assigned by the town
45 council.

46
47

Sec. 2-140. Clerical and administrative support.

(a) The town manager and town clerk shall furnish the committee any necessary clerical support and technical assistance, including the preparation of agendas and minutes.

(b) The finance director shall act as liaison to the committee, attend all committee meetings, and act as liaison between the committee and the town's independent auditors.

Section 3. The provisions of this Ordinance shall become and be made a part of the Code of the Town of Juno Beach, Florida.


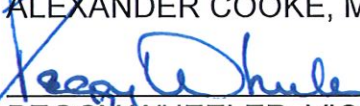
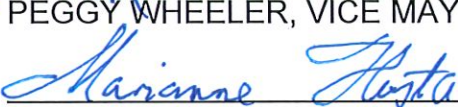
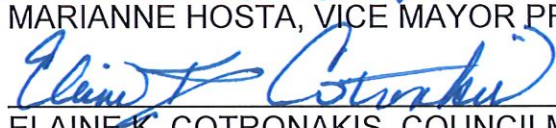
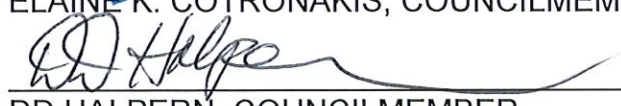
Section 4. If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of the Ordinance.

Section 5. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 6. This Ordinance shall become effective immediately upon adoption

FIRST READING this 25th day of October, 2023.

SECOND, FINAL READING AND ADOPTION this 15th day of November, 2023.

27	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
28	AYE	NAY	ALEXANDER COOKE, MAYOR
29	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
30	AYE	NAY	PEGGY WHEELER, VICE MAYOR
31	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
32	AYE	NAY	MARIANNE HOSTA, VICE MAYOR PRO TEM
33	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
34	AYE	NAY	ELAINE K. COTRONAKIS, COUNCILMEMBER
35	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
36	AYE	NAY	DD HALPERN, COUNCILMEMBER

ATTEST:

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:


CAITLIN COPELAND-RODRIGUEZ
TOWN CLERK


LEONARD G. RUBIN
TOWN ATTORNEY



Meeting Name: Audit Oversight Committee Meeting
Meeting Date: April 23, 2024
Prepared By: C. Copeland-Rodriguez, Town Clerk
Item Title: Review and Approval of Committee Quarterly Meeting Dates

DISCUSSION:

Town Clerk will review the proposed quarterly meeting dates for FY 2024-2025 and FY 2025-2026 (2-year term).

Proposed Meeting Dates:

FY 2024-2025

- Wednesday, August 7, 2024 at 3PM
- Wednesday, November 6, 2024 at 3PM
- Wednesday, February 5, 2025 at 3PM

FY 2025-2026

- Wednesday, May 7, 2025 at 3PM
- Wednesday, August 6, 2025 at 3PM
- Wednesday, November 5, 2025 at 3PM
- Wednesday, February 4, 2026 at 3PM

RECOMMENDATION:

Town Staff recommends that the Committee approve the above meeting calendar dates for both FY 2024-2025 and FY 2025-2026.