



## Financial and Audit Policies of the Children's Services Council of Palm Beach County

### • Auditor Rotation [from Resolution #s 07-029 (revised)]

1. The Council has adopted a mandatory rotation policy limiting an auditor's engagement with the Council to five (5) consecutive years.
2. In the event that (i) the Council desires to reexamine retention of its existing auditor or has determined to retain a new auditor, (including, but not limited to, the mandatory rotation policy in #1, above); or (ii) the Council's existing auditor has severed its relationship as the Council's auditor, the Board will follow the procedures for selecting an auditor set forth in §218.391(3), Florida Statutes.

The Council's Finance Committee [**Resolution #14-005 and 19-023**] is responsible for making recommendations to the Council (i) as to whether the Council should reexamine retention of its existing auditor or engage a new auditor and (ii) when, selecting a new auditor, follow the procedures in §218.391(3) F.S and make the appropriate recommendation(s) to the Council.

### • Emergency Spending Authority of CEO [from Resolution #12-003]

In the event Palm Beach County is declared in a state of emergency by the President of the United States, the Governor of the State of Florida, or by the Palm Beach County government: i) the Council hereby authorizes the Chief Executive Officer (CEO) or designee to sign contracts and other documents necessary for the continued operations of the Council (provided such actions are within the most recently approved Council budget), ii) the Council authorizes expenditures during such emergency, as approved by the CEO or designee, with checks or other payment documents needing authorization (e.g. electronic funds transfer) to be signed by the Chair, or in her/his absence by the Vice Chair or other authorized Board signatory; and iii) the CEO is to report at the next Council meeting any actions under authority of this Resolution, with the Board to ratify such actions. This Resolution is effective as of May 30, 2012 and shall remain in effect until terminated by the Council.

### • Media Expenditure by CEO [from Resolution # 22-021]

In contracting with media vendors whose annual cumulative total may exceed \$100,000 during the fiscal year, to capitalize on the most cost effective media buys and continue CSC's media education campaigns without interruption, the Council hereby authorizes the Chief Executive Officer or designee to enter into such contracts with various media outlets, necessary for continuation of CSC's educational campaigns provided such actions are within the approved fiscal year 2022-2023 Council Budget. The CEO is to report quarterly (through the CEO Report) any actions under authority of this Resolution. This Resolution is effective October 1, 2022 through September 30, 2023.