# INTERNAL AUDIT COMMITTEE MINUTES

The Internal Audit Committee met on Wednesday, July 13, 2022, at 1:00 p.m. at the Brevard County Government Center, 2725 Judge Fran Jamieson Way, Viera, Florida, Building C, Florida Room, 3rd Floor.

Committee Members Present: Sam Lenck, Chair, Roberta Stoner, Mary Young. Absent: Brian Germain.

Internal Auditors Present: Jennifer Murtha, Rob Broline, Debbie Goode, Christine Noll-Rhan.

Management/Staff Members Present: Frank Abbate, County Manager; Jim Liesenfelt, Assistant County Manager; John Denninghoff, Assistant County Manager; Jill Hayes, Budget Director; Kathy Wall, Central Services Director; Sara Beazley, Attorney; Karen Conde, Assistant to County Manager; Joy Roth, Administrative Assistant.

Mr. Lenck called the meeting to order at approximately 1:00 p.m.

## Approval of Minutes:

The minutes from the April 20, 2022, meeting were presented for approval. There were no changes or corrections. Ms. Stoner motioned to approve the minutes, seconded by Ms. Young. Motion carried unanimously.

## Audit Report, a. Public Record Request Function:

Mr. Lenckstated at the request of the Internal Auditors, we will cover the Public Records Request Function first.

Mr. Broline presented the report and noted the importance of this audit due to Chapter 119 of the Florida Statutes, Public Records Act, and the County’s policies and procedures relating to administering of public records requests.

Mr. Broline provided an overview of the two observations; Current State, relating to the in-house software, and Future State, relating to new vendor software. There were no questions.

Mr. Broline explained the County Attorney’s role under the Board of County Commissioners and the County’s Records Management Liaison Officer for the State. Mr. Broline noted the resignation of the County Attorney, Ms. Jorandby, at the end of this audit but stated she was involved throughout the entire auditing process.

Mr. Lenck stated that he assumes the County Attorney does not do hands-on work in this area? Mr. Broline stated, that’s correct and explained the County Attorney’s Office organizational chart and discussed the records requests process, Records Coordinator’s role, and staffing changes. Discussion ensued regarding the staffing changes.

Mr. Broline walked the Committee through the County’s online process, request form, and flow chart of requests. Mr. Broline moved forward and reviewed the statistics charts.

Ms. Young questioned the scale of the graph on page 11 and stated it looks like the time has tripled. Mr. Lenck stated it looks misleading and you don’t have the base at zero. Ms. Young compared the parameters on the graph below which looks proportional and asked to have the top scale changed. Mr. Lenck asked to make the base zero. Ms. Young compared the average days to close for 2020 and 2021 and asked if there was something significant. Mr. Broline stated no, we would not consider that a significant jump in variance and will have the graph corrected.

Mr. Lenck asked if the public request numbers include newspapers, TV stations, individuals, or organizations. Mr. Broline stated it includes all and explained requests can be submitted by email, phone call, fax, in-person, or through the website. Mr. Lenck stated it seems like a large number of requests. Mr. Broline stated it could be due to the electronic age, the medium used to facilitate requests. Discussion ensued regarding the reasoning of why request numbers are high.

Mr. Broline continued his review and moved to the first observation and recommended action for entering public records requests.

Ms. Young questioned if part of the problem is another staff member, who does not handle record requests, skips over the records custodian in an effort to assist the public. Mr. Broline said he is unaware of those situations and explained the County provides training and emphasizes that all employees are involved in the process and should handle requests according to the procedures. Ms. Young also asked when a department releases a document they have to be conversant if they don’t need assistance from the County Attorney’s Office and comfortable enough to know what should be redacted. Mr. Broline explained staff is sensitive of releasing any personal information and further explained reviewing requests, they seem to be concentrated to 8 to 10 departments and sometimes a certain department might get hit due to a particular event.

Mr. Broline continued with observation 2; Closing Public Records Request.

Mr. Lenck asked when will the new system be fully implemented? Mr. Abbate explained this is on hold due to the transition period with new staff and a new County Attorney coming on board.

Mr. Broline continued and reviewed observations 3 and 4.

Ms. Stoner questioned if there’s a timeline to get these requests done. Mr. Broline explained there is no statutorily defined timeframe and provided an example and further explained the estimating of cost process. Mr. Broline completed his review of the monitoring of open records. There were no further questions.

Mr. Broline reviewed observation number 5 regarding Public Records Request Accessibility.

Mr. Lenck questioned if citizens come in-person. Mr. Broline explained it’s about the transparency and having the accessibility for requestors. Discussion ensued on the security purpose and concerns.

Mr. Broline continued and reviewed the Future State and implementation of Next Request software.

Mr. Lenck asked if Mr. Broline would be open to consulting the County, if requested. Mr. Broline explained it was discussed with the former County Attorney and she was open to the idea, however, we will need to follow-up with new County Attorney.

Mr. Broline finished his review of the report. There were no further questions.

## Audit Report; b. American Rescue Plan Act Grant:

Ms. Goode introduced Ms. Noll-Rhan to the Committee and gave a brief overview of her background and experience.

Ms. Noll-Rhan presented the report and explained the difference between the Coronavirus Aid, Relief, and Economic Security Act and the American Rescue Plan Act and stated this report only looked at the American Rescue Plan Act funding.

Mr. Lenck questioned if the County had to apply for the funds or was it automatic. Ms. Noll-Rhan explained it was automatic and discussed the timing of the funds allocated directly to the County by the Treasury, verses receiving funds through the State.

Ms. Stoner asked if the County does not spend the funds, do they have to give it back? Ms. Noll-Rhan stated yes and that’s why the timing is important.

Ms. Young asked how is the spending coming along. Mr. Abbate explained there were two tranches, the first was $58 million which is now allocated. Ms. Wall stated we have 47% of $44 million dollars awarded to capital projects. Mr. Abbate explained it’s allocated in stormwater and public works and noted we have until December 2024 to obligate the remaining amount. In the second tranche, we have obligated $15 to $16 million including $12.2 million for the new Emergency Operations Center, the Board has until 2026 to spend the funds.

Ms. Noll-Rhan continued with the review and explained the four categories of allowable activities under which the funds could be spent.

Mr. Lenck asked if these activities fall under the County Manager or does this include the Sheriff and Fire Rescue. Ms. Noll-Rhan said all of the funds came directly to the Board of County Commissioners. Mr. Abbate noted that municipalities are different and would receive funds separately.

Ms. Noll-Rhan continued with the review.

Ms. Young questioned if the staff identified below will be monitoring all aspects of this grant including subrecipients. Ms. Hayes said yes, and explained an administrative order was established, which provides directions and procedures for how this will flow within the departments. Ms. Young asked if the procurement parameters are significantly different than what the County normally does. Ms. Wall explained when projects go out for bid, we include the American Rescue Plan Act requirements. Ms. Noll-Rhan explained the County’s thresholds in their procurement policy are less than the Federal Government, and as long as they are following their policy, the bids and quotes will be done properly.

Ms. Goode noted the County is doing a great job of staying informed of the rules and we are trying to be the intermediary between that and any external or government auditing.

Mr. Lenck stated we also received a recovery plan document. Ms. Noll-Rhan said the recovery plan is posted on the County’s website and explained it was done under the interim final rule before the final regulations were established. Since the County is going through their budget process now and has received the second tranche of funds to allocate, they may need to revise it because the final ruling is now out. There were no further questions.

## Other Business:

Ms. Murtha presented the Audit Plan and noted they are on track to complete the plan and also noted they have kicked-off the Half-Cent Save Our Indian River Lagoon review. Ms. Murtha explained they are in the process of updating the preliminary 2023 column and will present an updated plan in September. There were no further questions.

Mr. Lenck stated he will not be able to attend the next meeting on October 12th and said if there is a quorum issue, he will be here the last two weeks in October. Ms. Murtha asked if we should move the meeting date. Discussion ensued regarding meeting dates.

Ms. Stoner made a motion to move the time and date to October 26th at 1 p.m. Ms. Young seconded the motion. Motion passes unanimously.

## Public Comments:

No Public Comments.

Meeting was adjourned at approximately 2:04 p.m.