

Board of County Commissioners Leon County, Florida

Policy No. 06-4

Title: Clerk of Court's Post-Audit Functions

Date Adopted: May 23, 2006

Effective Date: May 24, 2006

Reference: Article VIII, Section 1(d), Florida Constitution
Article V, Section 16, Florida Constitution
Article III, Section 3.3, Leon County Home Rule Charter

Policy Superseded: None-

It shall be policy of the Board of County Commissioners of Leon County, Florida, that a new policy entitled "Clerk of Court's Post-Audit Functions" is hereby adopted, to wit:

Article I. Purpose

1. On April 21, 2004, Leon County and the Leon County Clerk of Court entered into an Interlocal Agreement for Financial, Accounting and Auditing Services.
2. The Interlocal Agreement for Financial, Accounting and Auditing Services provides in Section I that the Clerk is to provide accounting, financial reporting, Board secretary, insurance processing, treasury management, payroll, billing, auditing, accounts receivable and general financial support services to the County.
3. The County may wish to engage the Clerk's services for certain limited post audit services.

Article II. Policy

1. The Clerk shall provide those post-audit functions, specifically limited to, operational or performance audits, at the specific direction of the Board of County Commissioners pursuant to a duly enacted Resolution of the Board.

Article III. Definitions

1. As used herein the term "operational audit" means a financial-related audit whose purpose is to evaluate management's performance in administering assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines.

2. The term “performance audit” as used herein means an examination of a program, activity, or function of the Board of County Commissioners and its Departments conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate or authoritative bodies.