

The following is an outline of a presentation made by Roger Shealy to the Brevard County Charter Review Commission on Thursday, January 7, 2010.

The comments made by Roger Shealy during the presentation are an integral part of this outline. Should you have any questions and desire clarification, please feel free to contact me at 321-269-6611 or roger@skadvisors.com .

I request that any dissemination of this outline be made in whole (including this page).

Why do we need a Brevard County Comptroller?

Because we need an independently elected officer whose **primary responsibility** is to examine the use of County resources and safeguard public assets. In summary, an independent check and balance **accountable directly** to the citizens of Brevard County.

To fulfill these responsibilities, the minimum roles (or duties) of the Comptroller should include the following:

- Chief Financial Officer
- County Auditor
- Custodian of County Funds

Additional roles (or duties) could include the following:

- Clerk to the Board
- Official Records
- Value Adjustment Board

Who currently performs these duties in Brevard County (1)?

The Brevard County Clerk of the Court

...whose primary responsibility is maintaining court records - criminal felony and misdemeanor cases, civil, family, probate and small claims proceedings, juvenile cases, and traffic citations.

Additionally, recent changes by the State Legislature have impacted Clerk's offices significantly and more changes are expected.

1 – Exception is County Audit. Both Clerk and Contracted Services

Chief Financial Officer

Primary duty - financial accounting and financial reporting.

Can we realize savings by establishing a Comptroller whose duties include CFO?

Most certainly, especially if other Constitutional Officers utilize the Comptroller for accounting and reporting. Further, we can increase efficiency by better utilizing SAP.

County Auditor

Auditing Standards Matter

The most significant “check” in the “check and balance” by examining the use of County resources.

Independence is key.

Internal auditing in Brevard County is severely limited. Only the Board of County Commissioners is subject to internal audit. None of the other constitution officers are included.

The County Auditor needs to be just that... the County’s Auditor.

Sec. 712. Audits of county officers.

The Orange County Comptroller is authorized and required to conduct audits, including performance audits, of the offices of the sheriff, property appraiser, tax collector, clerk of court, and supervisor of elections, and the Orange County Board of County Commissioners shall be authorized and required to order audits, including performance audits, of the office of the Orange County Comptroller.

(Created November 1996; former section 712 repealed November 1988)

Do we need to create a new constitutional officer, or is there an existing constitutional officer whose responsibilities more closely align with that of accounting and controlling?

What about the Brevard County Tax Collector?

The Tax Collector is currently required to safeguard public assets.

It is in this office that the funding source of local government begins – the first accounting entry!

Brevard County needs an independently elected officer whose **primary responsibility** is to examine the use of County resources and safeguard public assets. In summary, an independent check and balance **accountable directly** to the citizens of Brevard County.