

JIM FORD, CFA

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January 27, 2010

ITEM V.A.1.

Mr. Kendall Moore, Chairman
Brevard County Charter Review Commission
2725 Judge Fran Jamieson Way – Room 301
Viera, FL 32940

Dear Mr. Moore:

My office recently received a telephone call from Mrs. Scruggs, Administrative Assistant to the Charter Review Commission stating that the Commission was seeking my input on the Comptroller issue. I would like to offer my comments regarding an elected Comptroller.

In general, I don't know how the Charter Commission can pick one elected official to audit the other elected officials who each have specialized duties and statutory requirements. Such person would not have the competence to audit unique operations with such complexities and diverse duties and responsibilities. Further, the Commission should be concerned about that individual having bias and hidden political agendas. I understand that there is considerable mention of Orange County having a Comptroller. However, in my checking, the most significant error that has been found to date for a Constitutional office is that the Tax Collector could have saved a few dollars if he had purchased his pencils differently. You must seriously consider that this is just more bureaucracy and bigger government.

On a more specific note, relative to this office, we receive considerable oversight from the Florida Department of Revenue (DOR). The assessment roll is audited every other year in depth and our financial records are reviewed yearly in conjunction with the Department of Revenue's approval of the annual budget. The DOR has sole authority over the approval of the office's budget.

The DOR also performs biennial procedural audits of our process and compliance with standards of professional practice. A private accounting firm performs the external financial audits of this office.

As it relates to this office, I feel that a Comptroller would be redundant and an unnecessary additional cost to the taxpayers. In light of the foregoing, the same logic applies to an Efficiency Committee. Please share this information with other members of the Commission.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Jim Ford".

Jim Ford, CFA
Brevard County Property Appraiser