



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

• Auditor Engagement Policy [from Resolution # 23-016 (revised)]

1. Audit firms are engaged by the Council through competitive procurement for a term of no more than five years.
2. The Council will issue a Request for Proposal (RFP) at least every five (5) years for the engagement of an audit firm. An existing audit firm is permitted to submit a proposal to a subsequent Request for Proposal.
3. The Finance Committee will serve as the Audit Selection Committee. The selection committee is responsible for following all procedures set out in Section 218.391(3) Florida Statutes and making the appropriate recommendation(s) to the Council.
4. Should the existing audit firm be selected for a new contract, the Council will require the rotation of senior engagement staff. The engagement partners or senior managers will be rotated.
5. If the Council deems it necessary to retain a new auditor prior to the expiration of the five-year term, or the 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.

• 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 # 23-021]

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 2023-2024 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, 2023 through September 30, 2024.