

IN THE CIRCUIT COURT OF THE
FIFTEENTH JUDICIAL CIRCUIT IN
AND FOR PALM BEACH COUNTY,
FLORIDA

CASE NO.: 50 2011 CA 017953

TOWN OF GULF STREAM, VILLAGE OF
TEQUESTA, CITY OF RIVIERA BEACH, TOWN
OF JUPITER, CITY OF DELRAY BEACH,
TOWN OF PALM BEACH SHORES, TOWN OF
MANALAPAN, VILLAGE OF WELLINGTON
TOWN OF MANGONIA PARK, CITY OF PALM
BEACH GARDENS, TOWN OF HIGHLAND
BEACH, TOWN OF LAKE PARK, CITY OF
WEST PALM BEACH, TOWN OF OCEAN
RIDGE, CITY OF BOCA RATON, municipal
Corporations of the State of Florida,

Plaintiffs,

vs.

PALM BEACH COUNTY, a political subdivision,

Defendant.

SHARON R. BOCK, in her Official Capacity as the
Clerk & Comptroller of Palm Beach County, Florida

Intervenor.

MOTION TO INTERVENE

SHARON R. BOCK, in her official capacity as the Clerk & Comptroller of Palm Beach County ("Clerk & Comptroller"), by and through her undersigned counsel, and in accordance with Rule 1.230, Florida Rules of Civil Procedure, files this Motion for entry of an Order

allowing her to intervene in this proceeding. In support of the Motion, the Clerk & Comptroller states as follows:

FACTUAL BACKGROUND

1. The Clerk & Comptroller seeks to intervene in this action in order to request declaratory relief as to whether her compliance with the financial support and budgeting requirements set forth in section 3 of Ordinance No. 2011-009 (codified at Art. XII, § 2-429, County Code) (the "Ordinance"), as it relates to funding by Palm Beach County municipalities (the "Municipalities"), is consistent with the constitutional, statutory and other duties imposed on the Clerk & Comptroller.

2. The Clerk & Comptroller also seeks relief with respect to funds that have already been invoiced and paid by certain Municipalities pursuant to the Ordinance (the "Payor Municipalities"), and with respect to her continuing obligations and duties under the Ordinance.

3. The Clerk & Comptroller is a neutral third party and takes no position on the merits of the Complaint filed by the Plaintiffs (the "Municipal Plaintiffs"). Rather, the Clerk & Comptroller seeks to ensure that her actions are consistent with law.

The Clerk & Comptroller

4. Established by the Florida Constitution as a constitutional officer who is directly elected and whose fiduciary duties run to Palm Beach County ("County") citizens, the Clerk & Comptroller is a public trustee responsible for safeguarding public records and public funds. *See Green v. City of Pensacola*, 108 So. 2d 897, 900-01 (Fla. 1st DCA 1959).

5. The Clerk & Comptroller is the "watchdog" of all County funds, providing "checks and balances" on the County's budget, revenue and spending. *See* Art. V, § 16 and Art.

VIII, § 1(d), Fla. Const.; *accord Ray v. Wilson*, 10 So. 613 (Fla. 1892) (“it is clearly an official duty of the clerk of the circuit to audit all claims against the county”).

6. As such, statutory law requires the Clerk & Comptroller to serve as the custodian, keeper, accountant, auditor, inspector and examiner of all County accounts, including those funds deposited in the Office of Inspector General, Palm Beach County, Florida Special Revenue Fund (the "IG Account"). See §§ 28.12, 129.09, 136.08, Fla. Stat.

7. Florida law specifies that the Clerk & Comptroller must attest to every check or warrant drawn on County accounts including the IG Account and may be liable for willfully and knowingly signing a warrant for a charge not authorized by law. See §§ 129.09, 136.06, Fla. Stat.

The Ordinance Funding Mechanism

8. As the Municipal Plaintiffs detail in their Complaint (see Compl. ¶¶ 17-50), following the conviction of three Palm Beach County Commissioners, the Palm Beach County Board of County Commissioners (“BCC”) adopted an Ordinance establishing the Office of Inspector General (the "IG"), and providing a mechanism for financial support and budgeting for the IG that depends upon a tax levied against the Municipalities. (Compl. ¶¶ 47-50).

9. The Ordinance requires the Clerk & Comptroller to undertake various actions in connection with the Funding Mechanism to include, without limitation, the following:

Sec. 2-429. - Financial support and budgeting.

(4) No later than the fifth business day of July of each year, the office of the clerk and comptroller shall prepare an allocation schedule based on the most current LOGER system data. The proportionate share to be paid by the county and each municipality shall be reduced proportionately by the anticipated revenues from sources other than the county and municipalities and the amount of funds estimated to be received but not expended by the inspector general in the current fiscal year.

(7) The office of the clerk and comptroller shall invoice the county and each municipality one-fourth of the proportionate share as adjusted on October 10, January 10, April 10 and July 10 of each year. Payment shall be submitted to the board and due no later than thirty (30) days from the date of the invoice. Upon receipt, all funds shall be placed in the Office of Inspector General, Palm Beach County, Florida Special Revenue Fund. In the event payment is not timely received, the county or any municipality in compliance with this section may pursue any available legal remedy.

(8) The county and each municipality's proportionate share for the period of June 1, 2011 through September 30, 2011 shall be as set forth in Exhibit A which is attached to Ordinance 2011-009 and incorporated herein by reference. The office of the clerk and comptroller shall invoice the county, upon adoption of this article, nine hundred forty-six thousand seven hundred sixty-four dollars (\$946,764.00). This amount is based on the estimated expenses through June 1, 2011 of four hundred eighty-three thousand three hundred thirty-three dollars (\$483,333.00), plus the county's proportionate share as reflected on Exhibit A. The office of the clerk and comptroller shall invoice each municipality for their proportionate share as set forth in subsection (7) beginning with the first invoice on October 10, 2011.

Art. XII, § 2-429, County Code.

10. As required by the County Ordinance and Funding Mechanism, the Clerk & Comptroller has taken, inter alia, these steps:

a. Prepared the allocation schedules for Fiscal Year ("FY") 2011 for the period June 1 to September 30, 2011 and for FY2012, based on the most current state Local Government Electronic Reporting ("LOGGER") system data;

b. Invoiced the County \$946,764 for financial support for the IG for FY 2011 and \$384,033 as the County's proportionate share of the financial support for the IG for the first quarter of FY 2012;

c. Invoiced all of the Municipalities \$327,898 for financial support for the IG for FY 2011, and \$315,878 as the Municipalities' proportionate share of the financial support for the IG for the first quarter of FY 2012; and

d. Deposited into the IG Account funds received from the Payor Municipalities totaling \$130,560.

The IG Account

11. All funds in the IG Account, including those paid by the Payor Municipalities pursuant to the Ordinance, are subject to use by the IG to pay bona fide expenditures and obligations. The IG regularly requests the Clerk & Comptroller to pay expenditures from the IG Account.

12. The IG Account contains insufficient funds to fund all of the expenditures that the County budgeted for the IG for FY 2012, because the Municipal Plaintiffs, with the exception of the Town of Ocean Ridge, have not paid the Invoices the Clerk & Comptroller sent to them pursuant to the Ordinance and are not likely to pay future invoices.

13. On or about November 9, 2011, Municipal Plaintiff, the City of West Palm Beach ("City"), notified the County Clerk & Comptroller that it declined to pay its invoices on the grounds that "the funding mechanism for the inspector general program is unlawful." The City reported that the other Municipal Plaintiffs agreed and intended to file the instant lawsuit seeking declaratory relief (the "Lawsuit").

The Instant Lawsuit

14. In the Lawsuit, the Municipal Plaintiffs seek declaratory relief that the County is requiring them to pay an unlawful tax not approved by the electors of Palm Beach County.

15. If the Municipal Plaintiffs are correct, the Clerk & Comptroller may be liable for complying with the Funding Mechanism in the Ordinance by, inter alia,

- a. Invoicing the Municipalities;

b. Receiving payments made by the Municipalities pursuant to the Ordinance, and depositing such funds into the IG Account; and

c. Drawing down the amounts in the IG Account received from Municipalities for bona fide expenditures of the IG.

16. Accordingly, the Clerk & Comptroller seeks intervention in this matter not for the mere provision of legal advice by the courts or the answer to questions propounded by curiosity, but because this case involves concrete immunities, powers, privileges, rights and responsibilities of the Clerk & Comptroller which are dependent on the facts of this case or the law applicable to such facts.

17. The Clerk & Comptroller also seeks intervention in this matter, because she has been prevented, in part, from performing her collection duties as prescribed in the Funding Mechanism in the Ordinance by the Municipalities which refuse to make payment required by the Ordinance.

STANDARD FOR INTERVENTION AND LEGAL ARGUMENT

18. In Florida, intervention should be liberally granted. *See, e.g., National Wildlife Fed., Inc. v. Glisson*, 531 So. 2d 996, 998 (Fla. 1988). Rule 1.230 of the Florida Rules of Civil Procedure permits “anyone claiming an interest in pending litigation” to apply for intervention in a pending case.

19. A potential intervenor should be permitted to intervene when its interest pertains to “the matter in litigation, and [is] of such direct and immediate character that the intervenor will either gain or lose by the direct legal operation and effect of the judgment.” *Sullivan v. Sapp*, 866 So. 2d 28, 33 (Fla. 2004) (quoting *Morgareidge v. Howey*, 75 Fla. 234, 238-39 (Fla. 1918)).

20. The intervention standard involves a two-step analysis: (1) the court must determine the interest asserted is appropriate to support intervention, and (2) the court must determine the parameters of intervention. *Union Central Life Ins. Co. v. Carlisle*, 593 So. 2d 505, 507 (Fla. 1992); *see also Hausmann ex. Rel. Doe v. L.M. and J.M.*, 806 So. 2d 511 (Fla. 4th DCA 2001).

21. Once the requisite interest is shown, the court determines whether to permit intervention based on factors such as the derivation of the interest, any pertinent contractual language, the size of the interest, the potential for conflicts or new issues, and any other relevant circumstance. *Union Central*, 593 So. 2d at 507-08.

22. Intervenor Clerk & Comptroller qualifies for intervention under Rule 1.230 and should be granted full participation in the proceedings. *See Greenhunt Const. Co. v. Knott*, 247 So. 2d 517, 519-20 (Fla. 1st DCA 1971) (“an intervenor is a party for all purposes with the same rights and privileges of other parties to the cause”).

23. The Clerk & Comptroller’s interest in the outcome of this case is substantial. Section 2-429(8) of the Ordinance requires that the Clerk & Comptroller invoice all Municipalities for their proportionate share of the IG's support, receive and, by implication, deposit money in the IG Account, affix the corporate seal to money drawn from them to remit payment to the IG and audit and examine the use of funds by the IG.

24. Thus, the determination of rights of the Municipalities and the County with respect to the Ordinance will have a direct effect on the constitutional, statutory and other legal responsibilities of the Clerk & Comptroller. *See, e.g., Citibank, N.A. v. Blackhawk Heating & Plumbing Co.*, 398 So. 2d 984 (Fla. 4th DCA 1981) (reversing denial of intervention and noting that the pending matter “would have a direct effect” on the rights of intervenor).

25. With this in mind, the Clerk & Comptroller has a “direct and immediate” interest in this case and surely “will gain or lose by the direct legal operation of the judgment.” *Union Central*, 593 So. 2d at 507; *see also Providence Washington Ins. Co. v. Southern Guarantee Ins. Co.*, 667 So.2d 323, 325 n.3 (Fla. 1st DCA 1995) (reversing denial of intervention in declaratory judgment action).

26. Also, the addition of the Clerk & Comptroller to the case will not inject extraneous issues into the case. The issues relating to the constitutionality and lawfulness of the Funding Mechanism in the Ordinance, the collection and use of funds under the Ordinance, and the further action to be taken (or not taken) by the Clerk & Comptroller, are precisely the same issues that will be litigated between the Municipal Plaintiffs and the County.


27. Permitting the intervention of the Clerk & Comptroller in this case will enhance judicial economy, because it will obviate the need for the Clerk & Comptroller to file a separate action for a declaratory judgment. *See Sweetwater Country Club Homeowners' Ass'n, Inc. v. Huskey Co.*, 613 So.2d 936, 940 (Fla. 5th DCA 1993) (reversing a denial of intervention and noting that “[w]e anticipate that the very issues and evidence initially before the trial court in this case would have to be repeated again in the second case if the order denying intervention were allowed to stand.”).

28. Finally, the Clerk & Comptroller is seeking intervention at the very beginning of the case, so that the proceedings will not be delayed or disrupted in any way. *Id.* (reversing a trial court determination that an intervention was untimely because “the record indicates that [the case] had not progressed past the pleading,” and because the intervention “would not have delayed any hearing since none had been scheduled”).

29. Intervenor are prepared to accept the record and pleadings as they find them, and to adhere fully to any existing briefing schedule without in any manner slowing the proceedings.

WHEREFORE, the Clerk & Comptroller respectfully requests the Court to enter an Order permitting it to intervene in this proceeding, and to serve its Complaint for Declaratory and Other Relief upon the parties. The Clerk & Comptroller's Complaint is attached hereto as Exhibit "1".

I HEREBY CERTIFY that on this the 22nd day of November 2011, a true and correct copy of the foregoing has been furnished by U. S. Mail, to the names on the attached service list.



HOLLAND & KNIGHT LLP
Martin Alexander
Florida Bar No. 346845
HOLLAND & KNIGHT LLP
222 Lakeview Avenue, Suite 1000
West Palm Beach, Florida 33401
Tel: (561) 833-2000
Fax: (561) 650-8399
and
Nathan A. Adams, IV
Florida Bar No. 090492
Post Office Drawer 810
Tallahassee, Florida 32302
Tel: (850) 224-7000
Fax: (850) 224-8832

Attorneys for Intervenor

SERVICE LIST

Claudia M. McKenna, Esq.
City Attorney
Douglas N. Yeargin, Eseq.
Assistant City Attorney
Kimberly L. Rothenburg, Esq.
Assistant City Attorney
City of West Palm Beach
401 Clematis Street
West Palm Beach, FL 33401-5319
Fax: (561) 822-1373
Counsel for City of West Palm Beach

John C. Randolph, Esq.
Jones, Foster, Johnson & Stubbs, P.A.
Flagler Center Tower
505 S. Flagler Drive, Suite 1100
West Palm Beach, FL 33401
Fax (561) 832-1454
Counsel for Town of Gulf Stream

Keith W. Davis, Esq.
Corbett and White, P.A.
1111 Hypoluxo Road, Suite 207
Lantana, FL 33462-4271
Fax (561) 586-9611
*Counsel for Village of Tequesta,
Town of Palm Beach Shores, and
Town of Mangonia Park*

Pamala Hanna Ryan, Esq.
City of Riviera Beach Attorney's Office
600 W. Blue Heron Blvd.
Riviera Beach, FL 33404-4017
Fax (561) 845-4017
Counsel for City of Riviera Beach

Thomas J. Baird, Esq.
Jones, Foster, Johnson & Stubbs, P.A.
801 Maplewood Drive, Suite 22A
Jupiter, FL 33458-8821
Fax (561) 746-6933
*Counsel for Town of Jupiter and
Town of Lake Park*

R. Brian Shutt, Esq.
City Attorney
City of Delray Beach
200 NW 1st Avenue
Delray Beach, FL 33444-2768
(561) 278-4755
Counsel for City of Delray Beach

Trela J. White, Esq.
Corbett and White, P.A.
1111 Hypoluxo Road, Suite 207
Lantana, FL 33462-4271
Fax (561) 586-9611
Counsel for Town of Manalapan

Jeffrey S. Kurtz, Esq.
The Law Offices of Glen J. Torcivia and Associates
701 Northpoint Parkway, Suite 209
West Palm Beach, FL 33407-1956
Fax (561) 686-8764
Counsel for Village of Wellington

R. Max Lohman, Esq.
Corbett and White, P.A.
1111 Hypoluxo Road, Suite 207
Lantana, FL 33462-4271
Fax (561) 586-9611
Counsel for City of Palm Beach Gardens

Thomas Edward Sliney, Esq.
Buckingham, Doolittle & Burroughs, LLP
5355 Town Center Road, Suite 900
Boca Raton, FL 33486-1069
Fax (561) 241-9766
Counsel for Town of Highland Beach

Kenneth G. Spillias, Esq.
Lewis Longman & Walker
515 N. Flagler Drive, Suite 1500
West Palm Beach, FL 33401-4327
Fax (561) 640-8202
Counsel for Town of Ocean Ridge

Diana Grub Frieser, Esq.
City Attorney
City of Boca Raton
201 W. Palmetto Park Road
Boca Raton, FL 33432-3730
Fax (561) 393-7780
Counsel for City of Boca Raton

Exhibit "1"

Exhibit "1"

IN THE CIRCUIT COURT OF THE
FIFTEENTH JUDICIAL CIRCUIT IN
AND FOR PALM BEACH COUNTY,
FLORIDA
CASE NO.: 50 2011 CA 017953

TOWN OF GULF STREAM, VILLAGE OF
TEQUESTA, CITY OF RIVIERA BEACH, TOWN
OF JUPITER, CITY OF DELRAY BEACH,
TOWN OF PALM BEACH SHORES, TOWN OF
MANALAPAN, VILLAGE OF WELLINGTON
TOWN OF MANGONIA PARK, CITY OF PALM
BEACH GARDENS, TOWN OF HIGHLAND
BEACH, TOWN OF LAKE PARK, CITY OF
WEST PALM BEACH, TOWN OF OCEAN
RIDGE, CITY OF BOCA RATON, municipal
Corporations of the State of Florida,

Plaintiffs,

vs.

PALM BEACH COUNTY, a political subdivision,

Defendant.

SHARON R. BOCK, in her Official Capacity as the
Clerk & Comptroller of Palm Beach County, Florida

Intervenor.

COMPLAINT IN INTERVENTION FOR DECLARATORY AND OTHER RELIEF

Intervenor, Sharon R. Bock, in her official capacity as Clerk & Comptroller of Palm Beach County (the "Clerk & Comptroller"), by and through her undersigned counsel, intervenes as a party-defendant; cross-claims against Defendant/Cross-Defendant, Palm Beach County, a political subdivision (the "County"); and Counterclaims against Plaintiffs/Counter-Defendants, Town of Gulf Stream, Village of Tequesta, City of Riviera Beach, Town of Jupiter, City of Delray Beach, Town of Palm Beach Shores, Town of Manalpan, Village of Wellington, Town of Mangonia Park, City of Palm Beach Gardens, Town of Highland Beach, Town of Lake Park,

City of West Palm Beach, Town of Ocean Ridge, City of Boca Raton, municipal corporations of the State of Florida (collectively, the "Municipal Plaintiffs"), and alleges as follows:

INTRODUCTION

1. The Clerk & Comptroller seeks to intervene in this action in order to request declaratory relief as to whether her compliance with the financial support and budgeting requirements set forth in section 3 of Ordinance No. 2011-009 (codified at Art. XII, § 2-429, County Code) (the "Ordinance"), as it relates to funding by Palm Beach County municipalities (the "Municipalities"), is consistent with the constitutional, statutory and other duties imposed on the Clerk & Comptroller.

2. The Clerk & Comptroller also seeks relief with respect to funds that have already been invoiced and paid by certain Municipalities pursuant to the Ordinance (the "Payor Municipalities"), and with respect to her continuing obligations and duties under the Ordinance.

3. The Clerk & Comptroller is a neutral third party and takes no position on the merits of the Complaint filed by the Plaintiffs (the "Municipal Plaintiffs"). Rather, the Clerk & Comptroller seeks to ensure that her actions are consistent with law.

4. The Florida Constitution establishes a separation of duties among local governmental entities. Executive and legislative powers are bestowed upon the Board of County Commissioners, including the power to authorize the spending of all County funds. However, the Board of County Commissioners does not have access to the County depository or any County funds.

5. As a check and balance, the constitutional responsibility for oversight, custody, auditing and safeguarding of County funds is bestowed upon the Clerk & Comptroller. Prior to executing an expenditure decision of the Board of County Commissioners, the Florida

Constitution requires the Clerk & Comptroller to perform a review of each expenditure to ensure that the payment is lawful, funds are available, and the payment serves a public purpose.

6. The Ordinance requires financial support of the Office of Inspector General ("IG") from the County and Municipalities. The Clerk & Comptroller collects funds pursuant to the Ordinance and deposits them in the Office of Inspector General, Palm Beach County, Florida Special Revenue Fund (the "IG Account"), which is a County depository under the custody and control of the Clerk & Comptroller pursuant to Article V, section 16 and Article VIII, section 1(d) of the Florida Constitution.

7. When the IG makes a payment request, the Clerk & Comptroller performs her constitutional and statutory audit and oversight responsibilities and, if proper, issues payment.

JURISDICTION AND VENUE

8. This Court has jurisdiction to grant declaratory relief pursuant to Article V, section 5(b) of the Florida Constitution and section 26.012 and 86.011, Florida Statutes.

9. Venue is proper in Palm Beach County pursuant to section 47.011, Florida Statutes, because all parties are located in Palm Beach County, the Ordinance was adopted in Palm Beach County, and the cause of action accrued in Palm Beach County.

PARTIES

10. The Municipal Plaintiffs are municipal corporations of the State of Florida located in Palm Beach County, Florida.

11. The County is a political subdivision of the State of Florida with its primary offices located at 301 N. Olive Avenue, West Palm Beach, Florida.

12. The Clerk & Comptroller is an independent constitutional officer with administrative and finance offices located at 301 N. Olive Avenue, West Palm Beach, Florida.

13. The Clerk & Comptroller is elected by the electors of Palm Beach County, pursuant to Article V, section 16 and Article VIII, section 1(d) of the Florida Constitution, to serve, inter alia, as "ex officio clerk of the board of county commissioners, auditor, recorder, and custodian of all county funds."

14. The Clerk & Comptroller is the independent constitutional auditor for the expenditure of County funds. This constitutional authority, which provides a local check and balance, has been affirmed by *Alachua County v. Powers*, 351 So.2d 32 (Fla. 1977), *Brock v. Board of County Commissioners of Collier County*, 21 So.3d 844 (Fla. 2d DCA 2009) and *W & F Ltd. V. Dunkle*, 444 So.2d 554 (Fla. 4th DCA 1984).

15. The Clerk & Comptroller also has statutory responsibilities, pursuant to section 28.12, Florida Statutes, to serve as, inter alia, the "accountant of the board of county commissioners" who shall "keep ... accounts and perform such other duties as provided by law." As such, the Clerk & Comptroller is the independently elected Chief Financial Officer of Palm Beach County.

16. The Clerk & Comptroller also has statutory responsibilities pursuant to Section 28.12, Florida Statutes, to "have custody of the seal and affix the same to any paper or instrument as required by law." The Clerk & Comptroller's statutory duties include attesting to the legality of all checks or warrants drawn on the IG Account and, if proper, affixing the corporate seal thereto, per section 136.06(1), Florida Statutes.

17. The Clerk & Comptroller has possible personal and criminal liability under section 129.09, Florida Statutes, in the exercise of these duties as follows:

County auditor not to sign illegal warrants.--Any clerk of the circuit court, acting as county auditor, who shall sign any warrant for the payment of any claim or bill of indebtedness against any county funds in excess of the expenditure allowed by law, or county ordinance, or to pay any illegal charge against the

county, or to pay any claim against the county not authorized by law, or county ordinance, shall be personally liable for such amount, and if he or she shall sign such warrant willfully and knowingly he or she shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

§ 129.09, Fla. Stat.

18. Elaborating on the Clerk & Comptroller's audit responsibilities, section 136.08,

Florida Statutes, states:

The accounts of each and every board and the county accounts of each and every depository, mentioned or provided for in this chapter, shall at all times be subject to the inspection and examination by the county auditor and by the Auditor General.

§ 136.08, Fla. Stat.

19. The Clerk & Comptroller has standing to bring this action, because:

a. The Ordinance requires an expenditure of public funds;

b. The Clerk & Comptroller may be injured personally by virtue of complying with the Ordinance;

c. The Clerk & Comptroller has been prevented, in whole or part, from carrying out her duties under the Ordinance; and

d. The Clerk & Comptroller has a constitutional duty to protect public funds subject to the Ordinance.

GENERAL ALLEGATIONS

20. On May 17, 2011, the County Commission adopted the Ordinance, providing, *inter alia*, the mechanism for financial support and budgeting for the IG (the "Funding Mechanism"), and specifying that the Ordinance is retroactive to April 1, 2011.

21. The Ordinance, a copy of which is annexed as **Exhibit "A"**, requires the Clerk & Comptroller to undertake various actions in connection with the Funding Mechanism to include, without limitation, the following:

Sec. 2-429. - Financial support and budgeting.

(4) No later than the fifth business day of July of each year, the office of the clerk and comptroller shall prepare an allocation schedule based on the most current LOGER system data. The proportionate share to be paid by the county and each municipality shall be reduced proportionately by the anticipated revenues from sources other than the county and municipalities and the amount of funds estimated to be received but not expended by the inspector general in the current fiscal year.

(7) The office of the clerk and comptroller shall invoice the county and each municipality one-fourth of the proportionate share as adjusted on October 10, January 10, April 10 and July 10 of each year. Payment shall be submitted to the board and due no later than thirty (30) days from the date of the invoice. Upon receipt, all funds shall be placed in the Office of Inspector General, Palm Beach County, Florida Special Revenue Fund. In the event payment is not timely received, the county or any municipality in compliance with this section may pursue any available legal remedy.

(8) The county and each municipality's proportionate share for the period of June 1, 2011 through September 30, 2011 shall be as set forth in Exhibit A which is attached to Ordinance 2011-009 and incorporated herein by reference. The office of the clerk and comptroller shall invoice the county, upon adoption of this article, nine hundred forty-six thousand seven hundred sixty-four dollars (\$946,764.00). This amount is based on the estimated expenses through June 1, 2011 of four hundred eighty-three thousand three hundred thirty-three dollars (\$483,333.00), plus the county's proportionate share as reflected on Exhibit A. The office of the clerk and comptroller shall invoice each municipality for their proportionate share as set forth in subsection (7) beginning with the first invoice on October 10, 2011.

Art. XII, § 2-429, County Code.

22. As required by the County Ordinance and Funding Mechanism, the Clerk & Comptroller has taken, inter alia, these steps:

a. Prepared the allocation schedules for Fiscal Year ("FY") 2011 for the period June 1 to September 30, 2011 and for FY2012, based on the most current state Local Government Electronic Reporting ("LOGGER") system data.¹

b. Invoiced the County \$946,764 for financial support for the IG for FY 2011, and \$384,033 as the County's proportionate share of the financial support for the IG for the first quarter of FY 2012.

c. Invoiced the Municipalities \$327,898 for financial support for the IG for FY 2011, and \$315,878 as the Municipalities' proportionate share of the financial support for the Inspector General for the first quarter of FY 2012.²

d. Deposited in the IG Account \$130,560 in funds received from the Payor Municipalities.

23. All funds in the IG Account, including those paid by the Municipalities pursuant to the Ordinance, are subject to use by the IG to pay bona fide expenditures and obligations. The IG regularly requests the Clerk & Comptroller to pay expenditures from the IG Account.

24. The IG Account contains insufficient revenue to fund all of the expenditures that the County budgeted for the IG for FY 2012, because the Municipal Plaintiffs, with the exception of the Town of Ocean Ridge, have not paid the Invoices the Clerk & Comptroller sent to them pursuant to the Ordinance.

25. On or about November 9, 2011, Municipal Plaintiff, the City of West Palm Beach ("City"), notified the Clerk & Comptroller that it declined to pay its invoices on the grounds that

¹ The Comptroller did not report and was not made aware of any revenues from sources other than the County, Solid Waste Authority and Municipalities, but did slightly adjust the total owing based upon funds received but not expended by the IG.

² The City of Lake Worth and Jupiter Inlet Colony were not invoiced for FY 2011, because they paid the Clerk & Comptroller upon approval of the Ordinance.

"the funding mechanism for the inspector general program is unlawful." The City reported that the other Municipal Plaintiffs agreed and intended to file the instant lawsuit seeking declaratory relief (the "Lawsuit"). A copy of the City's letter is attached and incorporated herein as **Exhibit "B"**.

26. In this Lawsuit, the Municipal Plaintiffs seek declaratory relief that the County is requiring them to pay an unlawful tax not approved by the electors of Palm Beach County.

27. If the Municipal Plaintiffs are correct, the Clerk & Comptroller may be liable for complying with the Funding Mechanism in the Ordinance by, inter alia,

a. Invoicing the Municipalities; and

b. Receiving and depositing funds received pursuant to the Ordinance from the Municipalities; allowing use of such funds in the IG Account to pay bona fide expenditures of the IG.

28. Accordingly, the Clerk & Comptroller seeks intervention in this matter not for the mere provision of legal advice by the courts or the answer to questions propounded by curiosity, but because this case involves concrete immunities, powers, privileges, rights, and responsibilities of the Clerk & Comptroller which are dependent on the facts of this case or the law applicable to such facts.

29. The Clerk & Comptroller also seeks intervention in this matter, because she has been prevented, in part, from performing her collection duties as prescribed in the Funding Mechanism in the Ordinance by all Municipalities which have refused to make payment as required by the Ordinance.

30. The Attorney General and the State Attorney for this judicial circuit in which the Lawsuit is pending have been served with a copy of this Complaint as required by Section 86.091, Florida Statutes.

31. All conditions precedent to maintaining this Lawsuit have been performed, have occurred or have been waived.

COUNT I - DECLARATORY RELIEF

32. The allegations in paragraphs 1-31 are realleged and incorporated herein by reference. This is an action for declaratory and other relief.

33. There is a bona fide, actual, present, practical need for this declaration.

34. The Clerk & Comptroller is uncertain whether she should take any of the following actions which are either required by the Funding Mechanism in the Ordinance, or may be required for the Clerk & Comptroller to comply with her constitutional, statutory and other duties:

a. Prepare allocation schedules for the County and the Municipalities based on the most current LOGER system data for future quarters in FY 2012 and beyond, adjusted for revenues from sources other than the County and Municipalities and funds estimated to be received but not expended by the IG;

b. Send Past Due Notices to the Municipalities that have not yet paid their invoices or take other enforcement actions;

c. Invoice the Municipalities for their proportionate share of the financial support budgeted by the County for the IG for future quarters in FY 2012 and beyond;

d. Deposit in the IG Account any funds received in response to invoices mailed to the Municipalities for their proportionate share of the financial support budgeted by the County for the IG for FY 2011 and 2012;

e. Return any funds deposited in the IG Account received in response to invoices mailed to the Municipalities for their proportionate share of the financial support budgeted by the County for the IG for FY 2011 and 2012, or prevent use of such funds pending resolution of this Lawsuit; and

f. Attest to checks or warrants drawn on the IG Account, sign any warrant for the payment of any claim or pay any claim against any County funds in excess of those deposited in the IG Account by any source other than the Municipalities, and affix the corporate seal thereto.

35. The Clerk & Comptroller is subject to civil and/or criminal liability to the extent she must attest to checks or warrants drawn on the IG Account and sign any warrant for the payment of any claim against any County funds in excess of the expenditure allowed by law, pay any claim against the County not authorized by law, or affix the corporate seal thereto.

36. The Clerk & Comptroller is also empowered and required by County electors to audit, inspect and examine the IG Account, but is uncertain as to how to carry out her constitutional and statutory duties and responsibilities, as long as the lawfulness of the Funding Mechanism is in question.

37. The antagonistic and adverse interests are all before this Court by proper process including persons who have, or reasonably may have, an actual, present, adverse, and antagonistic interest in the subject matter, either in fact or law.

WHEREFORE, Intervenor Sharon R. Bock, in her official capacity as Clerk & Comptroller of Palm Beach County, respectfully requests that this Court enter a final declaratory judgment binding on the Municipal Plaintiffs and Counties:

1. Declaring whether the Funding Mechanism of the Ordinance is lawful;
2. If the Funding Mechanism of the Ordinance is not lawful, declaring that the Clerk & Comptroller should:
 - a. permanently cease any further collection efforts (including without limitation, preparing allocation schedules, invoicing, collecting, and depositing funds received into the IG Account) pursuant to the Ordinance with respect to any of the Municipalities;
 - b. return all funds paid by Municipalities pursuant to the Ordinance that have been segregated and maintained pending the resolution of this Lawsuit;
 - c. refrain from processing or attesting to any payments from the IG Account with respect to funds budgeted to be received from the Municipalities pursuant to the Ordinance; and
 - d. otherwise perform her duties with respect to the IG Account in accordance with the remaining provisions of the Ordinance and the constitutional, statutory and other duties imposed on the Clerk & Comptroller under applicable law;
3. Ordering such temporary and permanent injunctive or other relief as may be necessary or proper; and
4. Awarding the Clerk & Comptroller's costs incurred in the prosecution of this action and such other and further relief as deemed just and proper under the circumstances.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this the 22nd day of November 2011, a true and correct copy of the foregoing has been furnished by U. S. Mail to the names on the attached service list.

Martin J. Alexander

Florida Bar No. 346845
HOLLAND & KNIGHT LLP
222 Lakeview Avenue, Suite 1000
West Palm Beach, Florida 33401
Tel: (561) 833-2000
Fax: (561) 650-8399

and

Nathan A. Adams, IV

Florida Bar No. 090492
HOLLAND & KNIGHT LLP
Post Office Drawer 810
Tallahassee, Florida 32302
Tel: (850) 224-7000
Fax: (850) 222-8185

Counsel for Intervenor

Exhibit "A"

Exhibit "A"

1
2 AN ORDINANCE OF THE BOARD OF COUNTY
3 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA,
4 REPEALING THE PALM BEACH COUNTY OFFICE OF
5 INSPECTOR GENERAL ORDINANCE, ORDINANCE 2009-
6 049, AS AMENDED, AND ADOPTING A NEW COUNTYWIDE
7 OFFICE OF INSPECTOR GENERAL, PALM BEACH
8 COUNTY, FLORIDA ORDINANCE; PROVIDING FOR TITLE
9 AND APPLICABILITY; CREATING AND ESTABLISHING
10 THE OFFICE OF INSPECTOR GENERAL, PALM BEACH
11 COUNTY, FLORIDA; PROVIDING FOR FUNCTIONS,
12 AUTHORITY, AND POWERS; PROVIDING FOR
13 OUTREACH; PROVIDING FOR MINIMUM
14 QUALIFICATIONS, SELECTION AND TERM OF OFFICE;
15 PROVIDING FOR CONTRACT; PROVIDING FOR
16 PHYSICAL FACILITIES AND STAFF; PROVIDING FOR
17 PROCEDURE FOR FINALIZATION OF REPORTS AND
18 RECOMMENDATIONS; PROVIDING FOR REPORTING;
19 PROVIDING FOR FINANCIAL SUPPORT AND
20 BUDGETING; PROVIDING FOR FUNDING BASE;
21 PROVIDING FOR REMOVAL; PROVIDING FOR
22 ENFORCEMENT; PROVIDING FOR PENALTY;
23 PROVIDING FOR SAVINGS CLAUSE; PROVIDING FOR
24 RETROACTIVITY; PROVIDING FOR REPEAL OF LAWS
25 IN CONFLICT; PROVIDING FOR SEVERABILITY;
26 PROVIDING FOR INCLUSION IN THE CODE OF LAWS
27 AND ORDINANCES; PROVIDING FOR CAPTIONS; AND
28 PROVIDING FOR AN EFFECTIVE DATE.
29

30 WHEREAS, based on a referendum on November 2, 2010, concerning proposed
31 amendments to the Palm Beach County Charter, a majority of voters in the County and in every
32 municipality in Palm Beach County elected to require the Board of County Commissioners to adopt
33 an ordinance to establish a countywide office of inspector general to provide independent oversight
34 of publicly funded transactions, projects and other local government operations; and

35 WHEREAS, the Board of County Commissioners is committed to the highest standards of
36 integrity, honesty, efficiency and accountability; and

37 WHEREAS, misconduct involving abuse, corruption, fraud, and mismanagement by elected
38 and appointed County and municipal officials and employees, agencies and instrumentalities,
39 contractors, and other parties doing business with the County and municipalities, undermines public
40 confidence in local government and prevents these governments from operating honestly, efficiently
41 and effectively; and

42 WHEREAS, it is critically important that County and municipal elected and appointed
43 officials and employees discharge their duties and responsibilities in a lawful and ethical manner and
44 be held accountable for their misconduct; and

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

WHEREAS, the Board of County Commissioners hereby determines that the Ordinance set forth herein advances the purposes and intent of the Palm Beach County Charter amendments approved by the electorate on November 2, 2010; and

WHEREAS, the Board of County Commissioners of Palm Beach County, pursuant to its authority under Florida Constitution, Article VIII, Section 1(g), Section 125.01, Florida Statutes, the Palm Beach County Charter, hereby adopts the Palm Beach County Office of Inspector General Ordinance; and

WHEREAS, the Board of County Commissioners has conducted a duly noticed public hearing to consider these amendments as required by law.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

SECTION 1. THE PALM BEACH COUNTY OFFICE OF INSPECTOR GENERAL

The Palm Beach County Office of Inspector General Ordinance, Ordinance 2009-049, as amended, is hereby repealed, and the new countywide Office of Inspector General, Palm Beach County, Florida Ordinance is hereby adopted as set forth in Exhibit 1, which is attached hereto and made a part hereof.

SECTION 2. SAVINGS CLAUSE

All investigations, audits, reviews, reports and all other activities performed by the Office of Inspector General pursuant to its functions, authority and powers, initiated or completed pursuant to Ordinance 2009-049, as amended, shall remain in full force and effect. The term of office of the Inspector General selected pursuant to Ordinance 2009-049 shall remain as originally established.

SECTION 3. RETROACTIVITY.

Section 2-429(3) of the Office of Inspector General, Palm Beach County, Florida Ordinance is expressly declared retroactive to April 1, 2011.

SECTION 4. REPEAL OF LAWS IN CONFLICT.

All local laws and ordinances in conflict with any provisions of this Ordinance are hereby repealed to the extent of such conflict.

1 **SECTION 5. SEVERABILITY.**

2 If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any
3 reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void, such
4 holding shall not affect the remainder of this Ordinance.

5 **SECTION 6. INCLUSION IN THE CODE OF LAWS AND ORDINANCES.**

6 The provisions of this Ordinance shall become and be made a part of the Palm Beach County
7 Code. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the
8 word "ordinance" may be changed to "section," "article," or other appropriate word.

9 **SECTION 7. CAPTIONS.**

10 The captions, section headings, and section designations used in this Ordinance are for
11 convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.


12 **SECTION 8. EFFECTIVE DATE.**

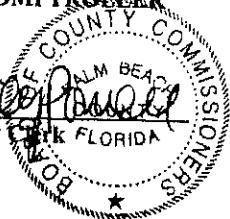
13 The provisions of this Ordinance shall become effective June 1, 2011.

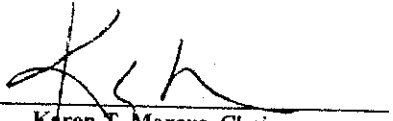
14 APPROVED AND ADOPTED by the Board of County Commissioners of Palm Beach
15 County, Florida, on this the 17th day of May, 2011.

16
17 **SHARON R. BOCK**
18 **CLERK & COMPTROLLER**

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

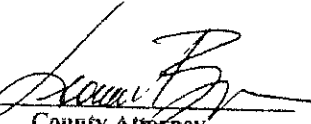
19
20
21
22 By: 
23 Deputy Clerk Florida
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38



By: 
Karen T. Marcus, Chair

(SEAL)

31 **APPROVED AS TO FORM**
32 **AND LEGAL SUFFICIENCY**

33
34
35
36 By: 
37 County Attorney
38

39 **EFFECTIVE DATE:** Filed with the Department of State on the 25th day of
40 May, 2011.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41

ARTICLE XII. INSPECTOR GENERAL

Sec.2-421. Title and Applicability.

- (1) This article shall be titled the "Office of Inspector General, Palm Beach County, Florida Ordinance."
- (2) The Office of Inspector General, Palm Beach County, Florida Ordinance shall apply to the following:
 - a. The board of county commissioners (hereinafter "the board") and all county departments;
 - b. The thirty eight (38) municipalities that approved the charter amendment in the countywide referendum held November 2, 2010;
 - c. Any other public entity that elects to be bound by this article by entering into a memorandum of understanding or other agreement in accordance with section 2-423(9); and
 - d. Any municipality formed after January 1, 2011, except to the extent that an ordinance adopted by that municipality at any time conflicts with this ordinance.

Sec. 2-422. Office created and established.

There is hereby established the office of inspector general which is created in order to promote economy, efficiency, and effectiveness in the administration of and, as its priority, to prevent and detect fraud and abuse in programs and operations administered or financed by the county or municipal agencies. The inspector general shall initiate, conduct, supervise and coordinate investigations designed to detect, deter, prevent and eradicate fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed county and municipal officials and employees, county and municipal agencies and instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with the county or a municipality and/or receiving county or municipal funds. The inspector general shall head the office of inspector general. The organization and administration of the office of inspector general shall be independent to assure that no interference or influence external to the office of inspector general adversely affects the independence and objectivity of the inspector general.

Sec. 2-423. Functions, authority and powers.

(1) The inspector general shall have the authority to: (a) make investigations of county or municipal matters and publish the results of such investigations; (b) review and audit past, present and proposed county or municipal programs, accounts, records, contracts, change orders and transactions; and (c) prepare reports and recommendations to the board, or the subject municipality, or participating entities subject to section 2-421 (2) based on such audits or investigations. All elected and appointed county and municipal officials and employees, county

42 and municipal agencies and instrumentalities, contractors, their subcontractors and lower tier
43 subcontractors, and other parties doing business with the county or a municipality and/or
44 receiving county or municipal funds shall fully cooperate with the inspector general in the
45 exercise of the inspector general's functions, authority and powers. Such cooperation shall
46 include, but not be limited to providing statements, documents, records and other information,
47 during the course of an investigation, audit or review. The inspector general may obtain sworn
48 statements, in accordance with Florida Statutes, of all persons identified in this subsection as
49 well as other witnesses relevant to an investigation, audit or review. Such audits shall be
50 conducted in accordance with the current International Standards for the Professional Practice of
51 Internal Auditing as published by the Institute of Internal Auditors, Inc., or where appropriate, in
52 accordance with generally accepted governmental auditing standards. Such investigations will
53 comply with the General Principles and Standards for Offices of Inspector General as published
54 and revised by the Association of Inspectors General. The office of inspector general shall
55 develop and adhere to written policies in accordance with the accreditation standards set forth by
56 the Commission on Florida Law Enforcement Accreditation, Inc.

57 (2) The inspector general shall have the power to conduct audits of, require production of
58 documents from, and receive full and unrestricted access to the records of the board, each
59 municipality, county administrator, city administrator, city manager or other municipal
60 executive, all elected and appointed county and municipal officials and employees, county and
61 municipal departments, divisions, agencies and instrumentalities, contractors, their
62 subcontractors and lower tier subcontractors, and other persons and entities doing business with
63 the county or a municipality and/or receiving county or municipal funds regarding any such
64 contracts or transactions with the county or a municipality. Except as otherwise limited in this
65 subsection (2), the inspector general's jurisdiction includes but shall not be limited to all projects,
66 programs, contracts or transactions that are funded in whole or in part by the county or any
67 municipality. The inspector general may contract with outside entities deemed necessary to
68 perform the functions of that office. Any such contract is subject to final approval by the board,
69 but such approval shall not be unreasonably withheld. The inspector general may conduct
70 investigations and audits, issue reports, and make recommendations regarding collective
71 bargaining agreements. The inspector general shall conduct investigations and audits in
72 accordance with applicable laws, rules, regulations, policies and past practices. The inspector
73 general shall not interfere with collective bargaining negotiations.

74 (3) As provided in subsection (1), the inspector general can: require all county and municipal
75 officials and employees, contractors, their subcontractors and lower tier subcontractors, and other
76 persons and entities doing business with the county or a municipality and/or receiving county or
77 municipal funds to provide statements; administer oaths; and, require the production of
78 documents, records and other information. In the case of a refusal by an official, employee or
79 other person to obey a request by the inspector general for documents or for an interview, the
80 inspector general shall have the power to subpoena witnesses, administer oaths, and require the
81 production of documents. Seventy-two (72) hours prior to serving a subpoena, the inspector
82 general shall provide written notice to the state attorney and the U.S. Attorney for the Southern
83 District of Florida. The inspector general shall not interfere with any ongoing criminal
84 investigation or prosecution of the state attorney or the U.S. Attorney for the Southern District of
85 Florida. When the state attorney or the U.S. Attorney for the Southern District of Florida has
86 explicitly notified the inspector general in writing that the inspector general's investigation is
87 interfering with an ongoing criminal investigation or prosecution, the inspector general shall

88 suspend service of subpoena, examination of witnesses, or other investigative activities as set
89 forth in the notice. In the case of a refusal to obey a subpoena served to any person, the inspector
90 general may make application to any circuit court of this state which shall have jurisdiction to
91 order the witness to appear before the inspector general and to produce evidence if so ordered, or
92 to give testimony relevant to the matter in question.

93 (4) Where the inspector general suspects a possible violation of any state, federal, or local law,
94 he or she shall notify the appropriate law enforcement agencies. The county administrator and
95 each municipal manager, or administrator, or mayor where the mayor serves as chief executive
96 officer, shall promptly notify the inspector general of possible mismanagement of a contract
97 (misuse or loss exceeding \$5,000 in public funds), fraud, theft, bribery, or other violation of law
98 which appears to fall within the jurisdiction of the inspector general, and may notify the
99 inspector general of any other conduct which may fall within the inspector general's jurisdiction.
100 The county administrator and each municipal manager, or administrator, or mayor where the
101 mayor serves as chief executive officer, shall coordinate with the inspector general to develop
102 reporting procedures for notification to the inspector general.

103 (5) The inspector general shall have the power without limitation to audit, investigate, monitor,
104 inspect and review the operations, activities, performance, and procurement processes including,
105 but not limited to, bid specifications, bid submittals, activities of the contractor, their
106 subcontractors and lower tier subcontractors, its officers, agents and employees, lobbyists,
107 county and municipal staff and officials, in order to ensure compliance with contract
108 specifications and detect corruption and fraud.

109 (6) The inspector general shall have the power to receive, review and investigate any complaints
110 regarding any municipal or county-funded projects, programs, contracts or transactions. The
111 inspector general shall establish a "hotline" to receive complaints, from either anonymous or
112 identified persons.

113 (7) The inspector general may exercise any of the powers contained in this article upon his or her
114 own initiative.

115 (8) The inspector general shall be notified in writing prior to any duly noticed public meeting of a
116 procurement selection committee where any matter relating to the procurement of goods or
117 services by the county or any municipality is to be discussed. The notice required by this
118 subsection shall be given to the inspector general as soon as possible after a meeting has been
119 scheduled. The inspector general may, at his or her discretion, attend all duly noticed county or
120 municipal meetings relating to the procurement of goods or services as provided herein, and may
121 pose questions and raise concerns consistent with the functions, authority and powers of the
122 inspector general. The failure by the county or municipality to give written notice required by
123 this section does not constitute grounds for a protest regarding such procurement and shall not be
124 the cause for the stay of any procurement, and shall not be the basis to overturn the award of a
125 contract.

126 (9) It is anticipated that special districts and other public officials and entities will recognize and
127 desire to benefit from the services of the county office of inspector general. The inspector
128 general may negotiate agreements or memoranda of understanding with other public entities
129 which would authorize the inspector general to provide independent oversight of any or all of the
130 public entity's transactions, projects and operations, and to exercise any and all authority,
131 functions and powers set forth in this article for the benefit of such public entity. The
132 memorandum of understanding or agreement shall include a provision for fees to be paid to the
133 inspector general from the public entity in exchange for such benefits. Such fees shall be based

134 on a rate established by the inspector general to cover the cost of such benefits and shall include,
135 but not be limited to, one quarter of one percent of the contracts as described in section 2-429(2)
136 (hereafter the "funding base") subject to inspector general review under the agreement. The
137 funding base shall be subject to adjustment as set forth in section 2-429.1. Any such agreement
138 or memorandum of understanding is subject to final approval of the board, but such approval
139 shall not be unreasonably withheld. For the purposes of the removal procedure set forth in
140 section 2-430, a "funding entity" shall mean a public entity that has entered into an agreement or
141 memorandum of understanding to receive services of the inspector general, and has provided
142 funding in exchange for such services equal to at least twenty-five (25) percent of the total
143 annual budget of the inspector general for the county's fiscal year immediately preceding the
144 fiscal year in which the removal procedure takes place.

145 (10) The inspector general's records related to active audits, investigations and reviews are
146 confidential and exempt from disclosure, as provided by §112.3188(2) and Chapter 119, Florida
147 Statutes.

148 (11) The inspector general is considered "an appropriate local official" of the county and of any
149 municipality for purposes of whistleblower protection provided by §112.3188(1), Florida
150 Statutes.

151 (12) The inspector general may recommend remedial actions and may provide prevention and
152 training services to county and municipal officials, employees, and any other persons covered by
153 this article. The inspector general may follow up to determine whether recommended remedial
154 actions have been taken.

155 (13) The inspector general shall establish policies and procedures and monitor the costs of
156 investigations undertaken. The inspector general shall cooperate with other governmental
157 agencies to recover such costs from other entities involved in willful misconduct in regard to
158 county or municipal funds.

159 (14) Nothing herein shall abridge employees' constitutional right to collective bargaining.
160

161 **Sec. 2-423.1. Outreach.**

162 The inspector general will coordinate with the county administrator and municipal
163 manager or administrator to develop public awareness strategies to inform government officials
164 and employees, as well as the general public, of the authority and responsibilities of the office of
165 the inspector general. Such strategies shall include but not be limited to inclusion in the
166 government's web page with a link to the office of inspector general website, publication of
167 notices in the government's newsletters, and posting information about the office of inspector
168 general in government employee break rooms and other common meeting areas. The inspector
169 general shall provide on its website examples that illustrate fraud, waste, mismanagement,
170 misconduct and abuse.

172 **Sec. 2-424. Minimum qualifications, selection and term of office.**

173 (1) *Minimum qualifications.* The inspector general shall be a person who:

- 174 a. Has at least ten (10) years of experience in any one (1) or a combination of the following
175 fields:
- 176 1. As a federal, state or local law enforcement officer/official;
 - 177 2. As a federal or state court judge;
 - 178 3. As a federal, state or local government attorney with expertise in investigating fraud,
179 mismanagement and corruption;

180 4. As an inspector general, certified public accountant, or internal auditor;
181 5. As a person with progressive supervisory and managerial experience in an investigative
182 public agency similar to an inspector general's office;
183 b. Has managed and completed complex investigations involving allegations of fraud, theft,
184 deception or conspiracy;
185 c. Has demonstrated the ability to work with local, state and federal law enforcement agencies
186 and the judiciary;
187 d. Has a four-year degree from an accredited institution of higher learning;
188 e. Has not been employed by the county, any municipality or any other governmental entity
189 subject to the authority of the inspector general office during the two-year period immediately
190 prior to selection, unless such employment has been with the Office of Inspector General, Palm
191 Beach County, Florida.
192 f. Highly qualified candidates will also have audit-related skills and/or hold one (1) or more of
193 the following professional certifications at the time of selection: certified inspector general
194 (CIG), certified inspector general investigator (CIGI), certified inspector general auditor (CIGA),
195 certified public accountant (CPA), certified internal auditor (CIA), or certified fraud examiner
196 (CFE).

197 (2) *Selection.* No official or employee of any governmental entity subject to the authority of the
198 office of inspector general shall participate on the inspector general committee. Responsibility
199 for selecting the inspector general shall be vested solely with the inspector general committee.
200 The inspector general committee shall be comprised of the commission on ethics as established
201 in section 2-254 et seq. of this Code, the state attorney for the Fifteenth Judicial Circuit or his or
202 her designee, and the public defender for the Fifteenth Judicial Circuit or his or her designee. The
203 chairperson of the inspector general committee shall be chairperson of the commission on ethics.
204 After thoroughly reviewing qualifications, background information, and personal and
205 professional referrals, the inspector general committee shall notify the county attorney of its
206 selection. The county attorney shall promptly notify the board that a selection has been made.

207 (3) *Staffing of inspector general committee.* The county human resources department shall
208 provide staff to the inspector general committee and as necessary will advertise the acceptance of
209 resumes for the position of inspector general. All resumes received by the human resources
210 department will be forwarded to the inspector general committee for consideration. The human
211 resources department shall contract with an appropriate entity to ensure that background checks
212 are conducted on the candidates selected for interview by the inspector general committee. The
213 results of the background checks shall be provided to the inspector general committee prior to
214 the interview of candidates. Following the initial selection of the inspector general, the inspector
215 general committee, for future selection processes as described in subsection (2) above, may
216 continue to employ the services of the human resources department or may utilize its own staff to
217 solicit candidates for inspector general. All advertisements for the acceptance of resumes for
218 inspector general shall include a salary range commensurate with public officials of like
219 experience and expertise.

220 (4) *Term.* The inspector general shall serve for a term of four (4) years. At least six (6) months
221 prior to the end of each contract term, the inspector general committee will determine whether or
222 not to renew the contract for an additional term of four (4) years, and shall promptly notify the
223 inspector general of its decision. In the event the inspector general committee elects not to renew
224 the contract, the inspector general committee shall promptly convene as necessary to solicit
225 candidates for and to select a new inspector general in the same manner as described in

226 subsection (2) above. The incumbent inspector general may submit his or her name as a
227 candidate to be considered for selection. The incumbent inspector general shall serve until a
228 successor is selected and assumes office.

229 (5) *Vacancy.* In case of a vacancy in the position of inspector general, the inspector general
230 committee may appoint a member of the inspector general's office as interim inspector general
231 within ten (10) days of the vacancy occurring, until such time as a successor inspector general is
232 selected and assumes office. A successor inspector general shall be selected in the same manner
233 as described in subsection (2) above, except for the following specific time constraints: (a)
234 solicitation for qualified candidates for selection should be published within twenty (20) days,
235 but no later than forty (40) days of the date the vacancy occurs; and (b) the inspector general
236 committee must in good faith endeavor to convene and select an inspector general within ninety
237 (90) days of the date the vacancy occurs.

238
239 **Sec. 2-425. Contract.**

240 A designee from the commission on ethics, with the assistance of the county's human
241 resources department and the county attorney's office, shall negotiate a contract of employment
242 with the inspector general substantially consistent with the terms included in contracts of other
243 contractual employees of the county. For the purposes of contract negotiations, such designation
244 by the commission on ethics shall not be deemed a delegation of the commission on ethics'
245 decision making authority. The inspector general shall be paid at a rate commensurate with
246 public officials of like experience and expertise. Before any contract shall become effective, the
247 contract must be approved by a majority of the board present at a regularly scheduled board
248 meeting. The contract will cover the entire four-year term subject to the removal provisions in
249 section 2-430. The contract will include a provision requiring the inspector general committee to
250 provide notice of its decision to renew or not to renew the contract at least six (6) months prior to
251 the termination of the contract. The contract shall provide that the inspector general may not
252 represent a political party or be on any executive committee thereof, or seek public office during
253 his or her term of service, and shall not seek public office or employment with any public entity
254 subject to the jurisdiction of the inspector general for four (4) years thereafter. That limitation
255 does not include seeking selection as inspector general for a subsequent term. The contract shall
256 further provide that the inspector general may not be a lobbyist, as defined in section 2-352 of
257 this Code, for two (2) years after term of service.

258
259 **Sec. 2-426. Physical facilities and staff.**

260 (1) The county shall provide the office of inspector general with appropriately located office
261 space and sufficient physical facilities together with necessary office equipment and furnishings
262 to enable the inspector general to perform his or her functions.

263 (2) The inspector general shall have the power to appoint, employ, and remove such assistants,
264 employees and personnel, and establish personnel procedures as deemed necessary for the
265 efficient and effective administration of the activities of the office of inspector general.

266
267 **Sec. 2-427. Procedure for finalization of reports and recommendations which make**
268 **findings as to the person or entity being reviewed or inspected.**

269 The inspector general shall publish and deliver finalized reports and recommendations to
270 the board or the appropriate municipality, and to the county commission on ethics.
271 Notwithstanding any other provision of this article, whenever the inspector general determines

272 that it is appropriate to publish and deliver a report or recommendation which contains findings
273 as to the person or entity being reported on or who is the subject of the recommendation, the
274 inspector general shall provide the affected person or entity a copy of the findings. Such person
275 or entity, who is the subject of a finding or recommendation resulting from an investigation or
276 review, shall have ten (10) calendar days to submit a written explanation or rebuttal of the
277 findings before the report or recommendation is finalized. In the case of an audit, such person or
278 entity shall have twenty (20) calendar days to submit a written explanation or rebuttal of the
279 audit findings or before the report or recommendation is finalized. The inspector general shall
280 grant reasonable extensions of time for providing a written explanation or rebuttal upon written
281 request. Such timely submitted written explanation or rebuttal shall be attached to the finalized
282 report or recommendation. The requirements of this subsection shall not apply in matters subject
283 to the State of Florida's Whistle-blower's Act, or when the inspector general, in conjunction with
284 the state attorney or U.S. Attorney, determines that supplying the affected person or entity with
285 such report will jeopardize a pending criminal investigation.

286

287 **Sec. 2-428. Reporting.**

288 (1) Not later than December 31 of each year, the Inspector General shall prepare and publish a
289 written annual report summarizing the activities of the office during the immediately preceding
290 fiscal year ended September 30. The report shall be furnished to the inspector general
291 committee, the county administrator and the Palm Beach County League of Cities, Inc., and
292 posted on the inspector general's website. The report shall include, but need not be limited to: a
293 description of significant abuses and deficiencies relating to the administration of programs and
294 operations disclosed by investigations, audits, reviews, or other activities during the reporting
295 period; a description of the recommendations for corrective action made by the inspector general
296 during the reporting period with respect to significant problems, abuses, or deficiencies
297 identified; identification of each significant recommendation described in previous annual
298 reports on which corrective action has not been completed; and a summary of each audit and
299 investigation completed during the reporting period.

300 (2) The inspector general committee will meet with the inspector general every six months to
301 review the previous six month's activities and the inspector general's plans and objectives for the
302 upcoming six months.

303 **Sec. 2-429. Financial support and budgeting.**

304 (1) Pursuant to their annual budgeting processes, the county and each municipality shall
305 provide sufficient financial support for the inspector general's office to fulfill its duties as set
306 forth in this article. The county and municipalities shall fund the inspector general's office
307 proportionately, based on the actual expenses of each governmental entity as recorded in the
308 most recent audited year and reported in the Florida Department of Financial Services Local
309 Government Electronic Reporting system (LOGGER), pursuant to section 218.32, Florida Statutes,
310 as may be amended.

311 (2) The county and each municipality's proportionate share shall be based on each
312 entity's actual expenses as defined in the then current Uniform Accounting System Manual,
313 published by the State of Florida, Department of Financial Services, Bureau of Local
314 Government, and shall include the following Object Categories: 30 - Operating
315 Expenditures/Expenses; 60 - Capital Outlay; and 80 - Grants and Aids. Notwithstanding the
316 above, however, law enforcement, pension funds, electric utility services, fire control, and
317 intergovernmental transfer costs shall not be included in the proportionate share calculation.

318 Nothing contained herein shall in any way limit the powers of the inspector general provided for
319 in this Ordinance to perform audits, inspections, reviews and investigations on all county and
320 municipal contracts.

321 (3) The inspector general shall establish and maintain a fiscal year which coincides with
322 that of the county. Beginning May 1, 2011, and every May 1 thereafter, the inspector general
323 shall deliver to the board a budget request including a reasonable estimate of operating and
324 capital expenditures and shall also include, but not be limited to, anticipated revenues from
325 sources other than the county and municipalities, and funds estimated to be received but not
326 expended in the current fiscal year. No later than April 1 of every year, the inspector general
327 shall deliver a preliminary budget request to the Palm Beach County League of Cities, Inc., and
328 be available to discuss the budget request with the League of Cities membership prior to May 1
329 of every year. The board shall meet with a delegation selected by the Palm Beach County League
330 of Cities, Inc., to discuss the budget request for each fiscal year. The county shall endeavor to
331 place the matter on a board agenda prior to June 15 of each year, but in no event later than June
332 30. The parties attending this meeting shall acknowledge the provisions of section 2-429.1(1).

333 (4) No later than the fifth business day in July of each year, the Office of the Clerk and
334 Comptroller shall prepare an allocation schedule based on the most current LOGER system data.
335 The proportionate share to be paid by the county and each municipality shall be reduced
336 proportionately by the anticipated revenues from sources other than the county and
337 municipalities and the amount of funds estimated to be received but not expended by the
338 inspector general in the current fiscal year.

339 (5) In the event the county or a municipality does not submit the most recent fiscal year
340 data in the LOGER system, the proportionate share for that municipality shall be based upon its
341 last LOGER system submittal, subject to an escalator for each year the submittal was not made.
342 The escalator shall be based on the Consumer Price Index for All Urban Consumers, U.S. City
343 Average, as set forth in section 193.155, Florida Statutes, as may be amended.

344 (6) The budget of the inspector general shall be subject to final approval of the board.
345 No later than September 30 of each year, the board shall set the inspector general budget for the
346 coming fiscal year and adjust the proportionate share of the county and each municipality
347 accordingly as described in this section.

348 (7) The Office of the Clerk and Comptroller shall invoice the county and each
349 municipality one-fourth of the proportionate share as adjusted on October 10, January 10, April
350 10 and July 10 of each year. Payment shall be submitted to the board and due no later than thirty
351 (30) days from the date of the invoice. Upon receipt, all funds shall be placed in the Office of
352 Inspector General, Palm Beach County, Florida Special Revenue Fund. In the event payment is
353 not timely received, the county or any municipality in compliance with this section may pursue
354 any available legal remedy.

355 (8) The county and each municipality's proportionate share for the period of June 1, 2011
356 through September 30, 2011 shall be as set forth in Exhibit A which is attached hereto and
357 incorporated herein by reference. The Office of the Clerk and Comptroller shall invoice the
358 County, upon adoption of this ordinance, \$946,764. This amount is based on the estimated
359 expenses through June 1, 2011 of \$483,333, plus the County's proportionate share as reflected
360 on Exhibit A. The Office of the Clerk and Comptroller shall invoice each municipality for their
361 proportionate share as set forth in subsection (7) beginning with the first invoice on October 10,
362 2011.

363

364 **Sec. 2-429.1 Funding Base**

365

366 (1) The funding base is a minimum level of funding, determined as a percentage of
367 contract activity of the governmental entities subject to the authority of the inspector general.
368 The purpose of establishing the funding base is to ensure the office is adequately funded. The
369 funding base is currently set at an amount equal to one quarter of one percent (0.25%) of the
370 contracts as described in section 2-429(2). Within ten (10) days following establishment of the
371 allocation schedule as described in 2-429(4), the county will determine whether the calculated
372 funding requirement meets the one quarter of one percent (0.25%) funding base. In the event the
373 calculated funding requirement is less than one quarter of one percent (0.25%), but the inspector
374 general's proposed budget is fully funded by the allocation schedule and revenues from sources
375 other than the county and municipalities, the inspector general shall request a reduction of the
376 funding base accordingly for that budget year. Nothing herein shall be construed to:

377 (a) Limit the calculated funding base to one quarter of one percent (0.25%), as may
378 be required to adequately fund the Office of the Inspector General;

379 (b) Limit the inspector general's authority to request a budget that results in a
380 calculated funding base that is less than one quarter of one percent (0.25%) at any time; or

381 (c) Prohibit the inspector general from transmitting to the county supplemental
382 budget requests.

383 No adjustment to the calculated funding base shall occur if such adjustment results in the
384 Office of the Inspector General not being adequately funded.

385 (2) On an annual basis the board of county commissioners may adjust the funding base
386 percentage upon a showing of need which shall be based upon, but need not be limited to, the
387 following criteria:

388 (a) additional expenses in a particular year necessitated by an extraordinarily large
389 investigation or audit;

390 (b) the amount of increases or decreases in budget requests by the inspector general in
391 prior years;

392 (c) the amount and frequency of supplemental budget requests made by the inspector
393 general in prior years;

394 (d) the amount and frequency of surpluses and/or shortfalls in the inspector general's
395 budget in prior years;

396 (e) the ability of the county and each municipality to bear an increase of the funding base
397 percentage in a particular year.

398 The demonstration of need shall be subject to review and recommendation by the review
399 committee as established in the Charter of Palm Beach County, section 8.3. The review
400 committee's recommendation shall only be overruled by a supermajority vote of the board of
401 county commissioners. In no event shall the funding base be reduced below one quarter of one
402 percent unless such reduction is made by the inspector general.

403

404 **Sec. 2-430. Removal.**

405 The inspector general may be removed only for cause based upon specified charges of the
406 following: neglect of duty, abuse of power or authority, discrimination, or ethical misconduct.
407 The removal process shall be initiated at a duly noticed public hearing of either the board, the
408 inspector general committee, or a funding entity as described in section 2-423(9). An affirmative
409 vote of five (5) members of the board, an affirmative vote of five (5) members of the inspector

410 general committee, or an affirmative supermajority vote of a funding entity shall be required to
411 present the inspector general with the charges and to proceed to final public hearings. The board,
412 inspector general committee, or the initiating funding entity, as appropriate, shall transmit a copy
413 of the charges to the inspector general at least sixty (60) days prior to all final public hearings
414 which shall be convened by the board, all funding entities, and the inspector general committee.
415 The inspector general shall have an opportunity to be heard in person and by counsel at the final
416 public hearings prior to the votes being taken on his or her removal. The inspector general may
417 only be removed upon the affirmative vote of five (5) members of the board, five (5) members of
418 the inspector general committee, and a supermajority of all funding entities. A record of the
419 proceedings, together with the charges and findings thereon, shall be filed with the clerk to the
420 board. The inspector general shall be removed without a public hearing in the event the inspector
421 general is convicted of or enters a guilty plea or *nolo contendere* plea to a state or federal
422 felony. Based upon specified charges of neglect of duty, abuse of power or authority,
423 discrimination, or ethical misconduct, one or more municipalities may file a petition for removal
424 with the general counsel for the Office of Inspector General. A petition for removal must be
425 duly authorized as a resolution outlining the specific charges and passed by a majority plus one
426 of the governing body. The petition for removal shall be transmitted to the inspector general
427 committee with a copy to the general counsel of the inspector general. The inspector general
428 committee shall decide whether to initiate the removal process or dismiss based on the petition.
429 The inspector general committee may investigate the allegations contained in the petition before
430 deciding whether to initiate the removal process. If the inspector general committee initiates the
431 removal process, the municipality or municipalities making the petition for removal shall have
432 the opportunity to be heard at the final public hearings prior to the votes being taken.
433

434 **Sec. 2-431. Enforcement.**

435 This Ordinance is enforceable by all means provided by law, including seeking injunctive
436 relief in the Fifteenth Judicial Circuit Court in and for Palm Beach County.
437

438 **Sec. 2-432. Penalty.**

439 Any person who:

440 (1) retaliates against, punishes, threatens, harasses, or penalizes, or attempts to retaliate
441 against, punish, threaten, harass, or penalize any person for assisting, communicating or
442 cooperating with the Inspector General, or

443 (2) who knowingly interferes, obstructs, impedes or attempts to interfere, obstruct or
444 impede in any investigation conducted by the Inspector General

445 shall be guilty of a violation of this Ordinance and punished, pursuant to section 125.69, Florida
446 Statutes, in the same manner as a second degree misdemeanor. Any potential violation of this
447 section shall be referred to the State Attorney for possible investigation and prosecution.
448

Attachment A

Inspector General FY 2011 Cost Allocation Schedule
 Estimated Costs from June 1 - September 30

County	Total Expenses	CIP Adjustment		Adj. Expenses	Proportionate Share	
		FY 2008 - 4.08%	FY 2009 - .05%		%	Dollars
Atlantis	\$ 1,003,335,667			\$ 1,003,335,667	58.56%	\$ 463,431
Belle Glade	\$ 1,544,714			\$ 1,544,714	0.09%	\$ 713
Boca Raton	\$ 10,601,832			\$ 10,601,832	0.62%	\$ 4,897
Boynton Beach ¹	\$ 87,791,127			\$ 87,791,127	5.12%	\$ 40,550
Briny Breezes	\$ 60,838,185		\$ 54,754	\$ 60,892,939	3.55%	\$ 28,126
Cloud Lake	\$ 283,710			\$ 283,710	0.02%	\$ 131
Delray Beach	\$ 81,826			\$ 81,826	0.00%	\$ 38
Glen Ridge	\$ 84,562,787			\$ 84,562,787	4.94%	\$ 39,059
Goft	\$ 37,688			\$ 37,688	0.00%	\$ 17
Greenacres	\$ 1,577,634			\$ 1,577,634	0.09%	\$ 729
Gulf Stream	\$ 5,142,025			\$ 5,142,025	0.30%	\$ 2,375
Haverhill	\$ 1,419,650			\$ 1,419,650	0.08%	\$ 656
Highland Beach	\$ 850,512			\$ 850,512	0.05%	\$ 397
Hypoluxo	\$ 4,907,298			\$ 4,907,298	0.29%	\$ 2,167
Juno Beach	\$ 967,976			\$ 967,976	0.06%	\$ 447
Jupiter	\$ 1,119,758			\$ 1,119,758	0.07%	\$ 517
Jupiter Inlet Colony ²	\$ 29,485,504			\$ 29,485,504	1.72%	\$ 13,619
Lake Clarke Shores	\$ 377,919		\$ 340	\$ 377,919	0.02%	\$ 175
Lake Park	\$ 2,438,410			\$ 2,438,410	0.14%	\$ 1,126
Lake Worth	\$ 6,881,381			\$ 6,881,381	0.40%	\$ 3,178
Lantana	\$ 37,483,120			\$ 37,483,120	2.19%	\$ 17,313
Loxahatchee Groves	\$ 6,242,288			\$ 6,242,288	0.36%	\$ 2,883
Mianalapan	\$ 1,040,871			\$ 1,040,871	0.06%	\$ 481
Mangonia Park ²	\$ 2,117,926			\$ 2,117,926	0.12%	\$ 978
North Palm Beach	\$ 1,009,318			\$ 1,051,444	0.06%	\$ 486
Ocean Ridge	\$ 8,925,936		\$ 945	\$ 8,925,936	0.52%	\$ 4,123
Pahokee ²	\$ 1,837,819			\$ 1,837,819	0.11%	\$ 849
Palm Beach	\$ 4,356,617		\$ 4,081	\$ 4,338,448	0.26%	\$ 2,096
Palm Beach Gardens	\$ 49,908,700			\$ 49,908,700	2.91%	\$ 23,052
Palm Beach Shores	\$ 22,964,205			\$ 22,964,205	1.34%	\$ 10,607
Palm Springs	\$ 998,241			\$ 998,241	0.06%	\$ 461
Riviera Beach	\$ 9,336,162			\$ 9,336,162	0.54%	\$ 4,312
Royal Palm Beach	\$ 36,510,490			\$ 36,510,490	2.13%	\$ 16,864
South Bay	\$ 10,079,531			\$ 10,079,531	0.59%	\$ 4,656
South Palm Beach	\$ 3,150,486			\$ 3,150,486	0.18%	\$ 1,455
Tenquesta	\$ 580,349			\$ 580,349	0.03%	\$ 268
Wellington	\$ 4,940,419			\$ 4,940,419	0.29%	\$ 2,282
West Palm Beach	\$ 38,505,545			\$ 38,505,545	2.25%	\$ 17,785
TOTAL	\$ 1,712,959,839	\$ 218,950	\$ 60,121	\$ 1,713,238,890	100.00%	\$ 791,329

¹ 2009 data is not available for these municipalities. 2008 data was used for this chart.
² 2009 & 2008 data is not available for these municipalities. 2007 data was used for this chart.

Exhibit "B"

Exhibit "B"

*The
City
of
West Palm Beach*



OFFICE OF THE CITY ATTORNEY

P.O. Box 3366
West Palm Beach, Florida 33402
Tel: 561/ 822-1350
Fax: 561/ 822-1373

"The Capital City of the Palm Beaches"

November 9, 2011

Via email: sbock@mypalmbeachclerk.com

Sharon R. Bock, Esquire
Clerk & Comptroller, Palm Beach County
205 North Dixie Highway
West Palm Beach, Florida 33401

Re: Inspector General Funding

Dear Ms. Bock:

Enclosed please find a copy of the invoices your office recently sent to the City of West Palm Beach. As a courtesy, I am advising you that the City respectfully declines to pay these invoices. The City of West Palm Beach, together with numerous other municipalities, believes that the funding mechanism for the inspector general program is unlawful. The City intends to participate with these other municipalities in a lawsuit against Palm Beach County asking the circuit court to declare the funding for the program unlawful.

I am enclosing a copy of a memorandum that summarizes the legal deficiencies of the program. Put simply, the program is unlawful because (1) it is a tax not authorized by general law; (2) municipal residents already pay for the inspector general's services through their county tax bill, but have to pay again through their municipal tax bill meaning they pay for the same service twice; (3) municipalities have no lawful means to collect the charges through vendor contracts; (4) municipalities have no lawful means to collect the charges through special assessments on vendor contracts; and, (5) there is no legal authority for using the LOGER system to calculate a municipality's share.

Please be advised that the City of West Palm Beach and the other municipalities that are participating in the lawsuit are not challenging the inspector general program. Our challenge is limited to what we believe is an unlawful funding mechanism. In order to be lawful, the municipalities believe that the inspector general program funding should be handled like funding for all of the other countywide programs where the County pays for the program in its entirety. Then each city and unincorporated county taxpayer will pay for the inspector general's services in a lawful manner, the county will retain control over its budget responsibilities, and the municipalities will retain control over their budget responsibilities.

If you have any questions, please give me a call.

Sincerely,

A handwritten signature in cursive script that reads "Claudia M. McKenna".

Claudia M. McKenna
City Attorney

Enclosures