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Updated: 3:21 p.m. Monday, Dec. 5, 2011 | Posted: 5:54 p.m. Sunday, Dec. 4, 2011

Operations won't suffer if clerk withholds payment

By Sharon R. Bock

Government accounting is complex. So I'm not surprised that The Post's editorial last Monday ("Clerk wrong to deny money") gave the mistaken impression that I am "holding payments hostage," or that I am cutting off funding for Palm Beach County's inspector general. That is not the case.

A recent lawsuit filed by 15 county municipalities alleges that the funding mechanism within the ordinance that created the inspector general's office is unlawful. My responsibility for collecting funds, as well as for auditing and paying the inspector general's expenses, made it imperative that I enter the lawsuit, not as a party plaintiff or defendant, but as a neutral party that is required to comply with the ordinance.

I would be negligent if I did not take this action to ensure that your money - the taxpayers' money - is lawfully spent. To be clear, my office is still paying the inspector general's bills. There is \$1.8 million in the inspector general's account, and I will continue to pay the office's bills as long as funds are available.

I am charged by the Florida Constitution and Florida Statutes to oversee taxpayers' money, acting as the watchdog for all county funds. This check and balance on the county's budget, revenue and spending ensures that all expenses are audited and approved by my office before any money is spent.

By law, your tax dollars will not be used until we can answer "yes" to three questions: 1) Is the expense budgeted? 2) Is the expense lawful? and, 3) Does the expense serve a public purpose? In this case, we are unable to answer "yes" with certainty to question 2. A court has been asked to make that determination, and we are compelled to rely on the court's decision. State legislators and county commissioners can create and revise laws and ordinances. I cannot.

The editorial suggested that I should be guided by the "spirit of the ordinance." As your watchdog, I don't have that kind of discretion.

Under Florida Statute 129.09, I can be held responsible for the misspending of taxpayers' money and can face criminal charges for doing so.

This personal liability exists because my fiduciary responsibility runs directly to the residents of Palm Beach County. When coupled with limitations on my office's ability to make laws, it strengthens my ability to protect your tax dollars.

Also, unlike the federal government, the county must have a balanced budget. We don't have a taxpayer credit card to pay present expenses in hopes of collecting future revenue. We cannot risk spending taxpayer money when we have no assurance that additional funds will be available.

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Exhibit
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Therefore, the editorial's claim that about \$250,000 will be collected from the municipalities and available for distribution is premature.

My office has collected \$100,759 from the municipalities for the inspector general's 2011-2012 budget. That is only 7 percent of the municipalities' \$1.3 million share of the inspector general's budget. This money is being safeguarded to ensure that it is available for return to the cities or release to the inspector general's office, depending upon the court's decision.

The inspector general's operations will not suffer "immediate consequences," as the editorial stated. With nearly 17 percent of the fiscal year gone by, the inspector general's office has expended just 6 percent of its \$3.5 million budget.

All decisions I make on this and any other matter concerning county finances are driven by the best interests of my employers: the residents of Palm Beach County. They elected me to protect the public's funds, and that is exactly what I am doing.

Sharon Bock is Palm Beach County's clerk and comptroller.

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