



**SHARON R. BOCK**

Clerk & Comptroller  
Palm Beach County

January 16, 2009

The Honorable Jeff Koons, Chair  
The Honorable Shelley Vana, Incoming Chair  
Internal Audit Committee  
Palm Beach County Board of County Commissioners  
301 North Olive Avenue, 12<sup>th</sup> Floor  
West Palm Beach, FL 33401

Dear Commissioners Koons and Vana:

As indicated in my January 12 letter, our Audit Services Director Roger Trca will contact County Internal Auditor Joe Bergeron to make the initial request for documents required for our review of the County's bond issuance practices.

Our ability to adhere to the timeline set by the Board of County Commissioners will be largely influenced by County staff's level of cooperation. As we discussed, preliminary review protocols (attached) have been created to expedite the review process.

I remain committed to providing the Board of County Commissioners with the tools and information needed to bring transparency and best practices to the County's debt management process. I think we can agree that this is an important first step toward restoring the public's confidence in county government.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Sharon R. Bock  
Clerk & Comptroller

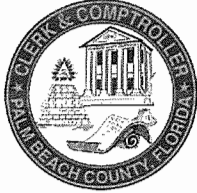
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cc: Board of County Commissioners  
Joe Bergeron, County Internal Auditor  
Robert Weisman, County Administrator



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## **Clerk & Comptroller Audit Services Division**

### **Preliminary Protocols for Bond Issuance Review\***

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- The agency contacts for this review are Clerk Audit Services Director Roger Trca and County Internal Auditor Joe Bergeron. Mr. Trca will keep Mr. Bergeron apprised of the review status and work performed.
- Clerk's staff and County staff will work together in the spirit of cooperation while conducting this review.
- The Clerk will determine the review scope and information requirements.
- Public record requests shall not be required, and County staff will fully participate and respond promptly to document and information requests.
- The County will facilitate the availability of vendors and staff for interviews when necessary.
- The Clerk will communicate review results in draft form to County management.
- The final report will be issued to the County Commission.
- The County agrees not to proceed with any new bond activities during this review.

1/16/09

\* Additional protocols may be developed and distributed