

## **Clerk Clarifies Intent of Audit Legislation**

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The February 18 article, "State bills bolster county clerk's position on audits," mischaracterized the intent of legislation that would clarify the Clerk & Comptroller's responsibility as county auditor by stating that I am seeking "more power to oversee county spending." The Florida Constitution states the role of county auditor belongs to the clerk. However, at a time when accountability and transparency in government are more important than ever, county officials throughout Florida are seeking to limit the clerk's responsibility to act on behalf of the people as a check and balance on county spending. Rather than "seeking more power," the 67 clerks throughout Florida are seeking to protect their existing ability to ensure that taxpayers' money is being spent within the confines of public policy and the law.

"Power," in terms of county spending lies solely with the BCC. They are elected to set public policy and designate funds for projects, programs and operations. These policies also delineate parameters for how the funds will be expended. County employees then, under the direction of the county administrator, carry out the policies set by the BCC. The clerk, in her constitutional role as county auditor ensures compliance with the aspects of BCC policies that involve the expenditure of public funds, thereby protecting tax dollars and reducing the possibility of misappropriation.

The framers of our state constitution saw a need for the clerk, as an independent arm of government, to carry out this "watchdog" role in regards to county spending. In fact, they considered that role so important that they made the

Clerk the only elected official who can be held personally liable if expenditures don't serve a public purpose. Internal and external auditors hired by the county provide other important and valuable audit services to county government, however, they are not independent because they are hired and paid for by the very entity they are auditing. County staffers have said this provides an adequate check and balance on county spending, but others say it's the equivalent of the fox watching the hen house.

My main focus is on what's in the best interest of the taxpayer. It's puzzling to me that any government official would resist an objective analysis of its spending to ensure compliance with the law and public policy. I suspect the public would welcome more, rather than less, scrutiny of how their hard-earned money is spent.

This debate over the county auditor role isn't specific to Palm Beach County. That is why state lawmakers are sponsoring and supporting legislation to clarify and protect the Clerk's constitutional role. For more information, I invite you to visit our Web site at [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com) and click on "Get the Facts."

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