

RESOLUTION 66-17

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, AMENDING RESOLUTION 24-13 RELATING TO THE AUDIT COMMITTEE; AMENDING SUBSECTION 4 OF THE RESOLUTION TO ADD TO THE DUTIES OF THE AUDIT COMMITTEE THE CITIZEN OVERSIGHT RESPONSIBILITIES IN REGARD TO THE ONE-CENT SURTAX ENACTED BY PALM BEACH COUNTY; PROVIDING THAT THE COMMITTEE SHALL REVIEW THE REVENUES AND EXPENDITURES RECEIVED BY THE TOWN FROM THE SURTAX PROCEEDS AND REQUIRING THE COMMITTEE TO FILE AN ANNUAL REPORT WITH THE TOWN'S DEPARTMENT OF FINANCE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Jupiter is a municipality with those powers and responsibilities enumerated by Chapter 166, Florida Statutes, and the Florida Constitution; and

WHEREAS, the voters of Palm Beach County, have, by referendum voted to add an additional one cent sales tax; and,

WHEREAS, Palm Beach County has adopted an ordinance creating a surtax of one- cent to the County's sales tax, said surtax to begin to be collected on January 1, 2017; and

WHEREAS, the Palm Beach County's ordinance provides that municipal expenditures of the one-cent sales surtax shall be subject to independent oversight by a Citizens' Oversight Committee; and

WHEREAS, pursuant to Resolution 24-13, the Town Council created an Audit Committee; and

WHEREAS, the Town council has determined that it is appropriate for the Audit Committee to perform the functions of a Citizen Oversight Committee as contemplated by the Palm Beach County Ordinance relating to the one-cent sales surtax.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA that:

SECTION 1. Section 4. of resolution 24-13 relating to duties of the Audit Committee is hereby amended read as follows:

Duties of the Audit Committee:

(1) Meet with the Town's auditors each year either prior to or after the completion of the audit engagement to discuss areas of emphasis for the annual audit and review and discuss the auditor's findings concerning the Town's annual financial statements or accounting procedures and provide guidance to the Town Council on those findings.

(2) The Audit Committee and the Town's auditors shall present the Town's annual Comprehensive Annual Financial Report (CAFR) to the Town Council for review and acceptance.

(3) The Audit Committee shall also act as a citizen oversight committee in regard to the one-cent sale surtax, as contemplated by Palm Beach County's Ordinance. The Audit Committee, acting as the citizen oversight committee, shall serve to review the revenues and expenditures of surtax proceeds received by the Town from the additional one cent sales tax enacted by Palm Beach County.

SECTION 2. If any section, subsection, sentence, clause, phrase, or portion of this Resolution is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Resolution.

SECTION 3. This Resolution shall take effect immediately upon execution.

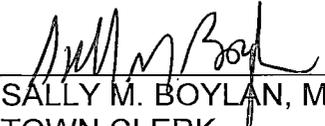
The foregoing Resolution was offered this 7th day of November, 2017 by Vice Mayor Wayne R. Posner, who moved its adoption. The motion was seconded by Councilor Ron Delaney, and upon being put to a roll call vote, the vote was as follows:

	AYE	NAY
MAYOR TODD R. WODRASKA	X	
VICE-MAYOR WAYNE R. POSNER	X	
COUNCILOR RON DELANEY	X	
COUNCILOR ILAN KAUFER	Absent	
COUNCILOR JIM KURETSKI	X	

The Mayor thereupon executed Resolution 66-17 on this 17th day of November, 2017.

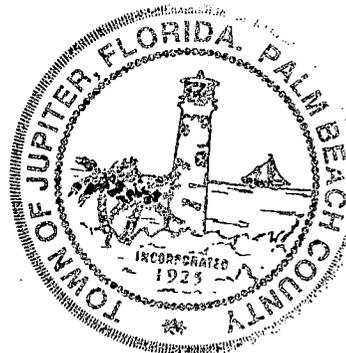
TOWN OF JUPITER, FLORIDA

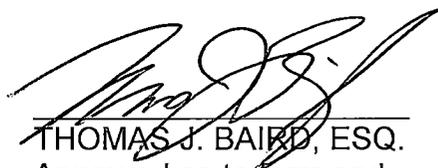
ATTEST:


 SALLY M. BOYLAN, MMC
 TOWN CLERK

BY: 
 TODD R. WODRASKA
 MAYOR

(TOWN SEAL)




 THOMAS J. BAIRD, ESQ.
 Approved as to form and
 legal sufficiency

RESOLUTION NO. 50-14

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN
OF JUPITER FLORIDA, AMENDING RESOLUTION 24-13,
WHICH CREATED A TOWN AUDIT COMMITTEE;
PROVIDING FOR A CHANGE OF ITS COMPOSITION; AND,
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Florida Constitution and Chapter 166, Florida Statutes grants to the Town of Jupiter (Town) broad home rule authority to act in the best interests of its residents and businesses; and

WHEREAS, the Town Council adopted Resolution 24-13 creating a Town Audit Committee, the purpose of which is to provide the Town Council advice and recommendations in matters relating to the Town's audited financial statements; and

WHEREAS, Town staff is recommending an amendment to Resolution 24-13 to change the composition of the number of Audit Committee members from three members to up to five members with one member being from the council.

**NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL
OF THE TOWN OF JUPITER, FLORIDA, THAT:**

Section 1. The Town Council hereby amends Resolution 24-13, the Town's Audit Committee composition.

Section 2. Composition: The Audit Committee shall consist of up to five members. At least one Town Councilor with up to four additional members being residents of the Town of Jupiter that have particular experience in public accounting or experience managing the activities of an annual financial audit for businesses or other governmental agency or other appropriate experience.

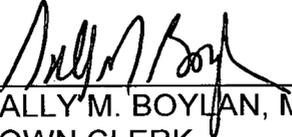
Section 8. This Resolution shall take effect immediately upon adoption.

The foregoing Resolution was offered by Councilor Todd Wodraska, who moved its adoption. The motion was seconded by Councilor Wendy Harrison, and upon being put to a roll call vote, the vote was as follows:

	AYE	NAY
MAYOR KAREN J. GOLONKA	X	_____
VICE-MAYOR ILAN KAUFER	X	_____
COUNCILOR WENDY HARRISON	X	_____
COUNCILOR JIM KURETSKI	X	_____
COUNCILOR TODD R. WODRASKA	X	_____

The Mayor thereupon declared the foregoing Resolution 50-14 duly passed and adopted this 15th day of July, 2014.

ATTEST:

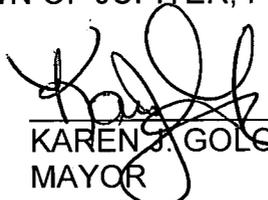


 SALLY M. BOYLAN, MMC
 TOWN CLERK

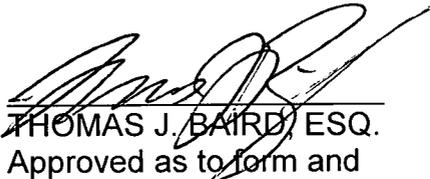
(TOWN SEAL)



TOWN OF JUPITER, FLORIDA

BY: 

 KAREN J. GOLONKA
 MAYOR



 THOMAS J. BAIRD, ESQ.
 Approved as to form and
 legal sufficiency

RESOLUTION NO. 24-13

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF JUPITER FLORIDA, CREATING AN AUDIT COMMITTEE; PROVIDING FOR ITS COMPOSITION AND THE TERMS OF ITS MEMBERS; PROVIDING FOR THE DUTIES AND RESPONSIBILITIES OF THE COMMITTEE; PROVIDING FOR REPLACEMENT OF MEMBERS; PROVIDING FOR ACCESS TO RECORDS AND ADMINISTRATIVE SERVICES; AND, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Constitution and Chapter 166, Florida Statutes grants to the Town of Jupiter ("Town") broad home rule authority to act in the best interests of its residents, and businesses; and

WHEREAS, the Town Council desires to create an Audit Committee, the purpose of which is to provide the Town Council advice and recommendations in matters relating to the Town's audited financial statements.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF JUPITER, FLORIDA, THAT:

SECTION 1. The whereas clauses are incorporated herein.

SECTION 2. Creation and Term: The Town Council hereby establishes an Audit Committee. The members of which shall be appointed annually.

SECTION 3. Composition: The Audit Committee shall consist of three members. At least one member shall be a Town Councilor. The other members shall be residents of the Town of Jupiter that have particular experience in public accounting or experience managing the activities of an

annual financial audit for businesses or other governmental agency, or other appropriate experience.

SECTION 4. Duties of the Audit Committee shall include the following:

(1) Meet with the Town's auditors each year prior to the commencement of the audit engagement to discuss areas of emphasis for the annual audit and additionally meet with the auditors upon completion of the audit to review any audit findings of the auditors concerning the Town's annual financial statements or accounting procedures and provide guidance to the Town Council on those findings.

(2) The Audit Committee and the Town's auditors shall present the Town's annual Comprehensive Annual Financial Report (CAFR) to the Town Council for review and acceptance.

SECTION 5. Replacement of Members: Should any member of the Audit Committee need to be replaced, the remaining members shall select a suitable replacement and seek approval of the Town Council for the replacement member.

SECTION 6. Access to Records: The Audit Committee shall have access to the independent auditors and may request records from the auditors.

SECTION 7. Administrative Services and Meeting Coordination: The Town Manager's office shall provide administrative services and coordinate the scheduling and location of meetings for the Audit Committee.

SECTION 8. If any section, paragraph, sentence, clause, or part thereof in this Resolution is for any reason held by a Court to be unconstitutional, inoperative or void, such holding shall not affect the remainder of this Resolution.

SECTION 9. This Resolution shall take effect immediately upon adoption.

The foregoing Resolution was offered by Councilor Todd R. Wodraska, who moved its adoption. The motion was seconded by Vice-Mayor Wendy Harrison, and upon being put to a roll call vote, the vote was as follows:

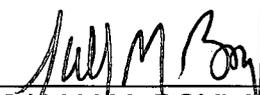
	AYE	NAY
MAYOR KAREN J. GOLONKA	X	_____
VICE-MAYOR WENDY HARRISON	X	_____
COUNCILOR ILAN KAUFER	X	_____
COUNCILOR JIM KURETSKI	ABSENT	_____
COUNCILOR TODD R. WODRASKA	X	_____

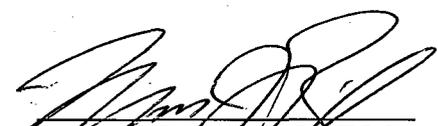
The Mayor thereupon declared the foregoing Resolution 24-13 duly passed and adopted this 7th day of May, 2013.

TOWN OF JUPITER, FLORIDA

ATTEST:

BY: 
 KAREN J. GOLONKA
 MAYOR


 SALLY M. BOYLAN, MMC
 TOWN CLERK


 THOMAS J. BAIRD, ESQ.
 Approved as to form and
 legal sufficiency

(TOWN SEAL)

