

**HOLIDAY PARK
PARK & RECREATION DISTRICT**

STATEMENT OF DISTRICT POLICY

EFFECTIVE DATE: TBA

SUBJECT: All surplus Holiday Park Properties as approved by the Board of Trustees.

Item 1: All surplus Holiday Park properties as approved by the Board of Trustees will be advertised (Sign, Newsletter, Monitor, Bulletins etc.) for a minimum of 14 days.

Item 2: Only Holiday Park residents and employees may bid on items on display.

- A. One to five items will be sold as a closed bid from the highest going down to the lowest.
- B. Over five or more items will be sold on a first come, first served basis by a price set by the Board.
- C. The bids will be opened and successful bidder announced at Board of Trustees meeting. The winning bidder will have 48hrs to pay for the item otherwise item will go to next highest bidder.
- D. Any items left after five days will be left to the Board to decide on the disposal of the remaining items.

No items of Holiday Park properties shall be removed from the premises until the above rules and regulations are followed.

MEMO

To: Wayne Scofield; Manager Holiday Park
From: William Mitchell; Chairman ACC & Trustee Holiday Park
CC:
Date: 11/19/17
Re: **Request For items to be added to Trustee Workshop 11/28/17**

Please include the following items in the upcoming workshop for discussion.

1. Rules number 34-1 and rule number 34-2 of the Architectural Rules and Regulations. Rule # 34-1 requires sheds to be constructed "within 6" of original structure." This will not work in all situations and the Architectural Committee suggests that this be amended to allow the committee to make the decision to exceed this distance in extenuating circumstances. Presently a Board of Trustee's appeal is required.

34-2 relates to the color and appearance of new sheds. New sheds of plastic construction do not conform in color of existing homes. Do these sheds need to comply in all aspects of wooden sheds? Who will assure wind and structure conformity?

#34 Carports, Room Additions, Storage Area, Deck and Add-on-Structures outside the original footprint of the Home.

1. Shall be within 6" inches of original structure unless extenuating circumstances prevent this location.
2. To be constructed to conform in appearance with original structure. ~~and of same color as each.~~
3. Be built to a set of plans approved by City Building Department.
4. Shall be in compliance with ACC Rules and Regulations #9 and #10.
5. Obtain all City and Park permits required.
6. Maximum size of shed to be 192sq ft.
7. Survey shall be required.
8. Skirting shall be required in accordance with rule number 16.

RECEIVED
NOV 17 2017

BOARD OF TRUSTEES HOLIDAY PARK

5401 HOLIDAY PARK BLVD

NORTH PORT, FL 34287

RE: 6842 HIKINA DRIVE, NORTH PORT, FL 34287

We recently had an Architectural Permit rejected by the committee due to the location of a proposed shed. We wish to place the shed 4' from the rear of the coach to allow use of an exit doorway in the rear. If placed within 6" it would block the doorway. Please consider this request for a variance of Rule 34-1 and allow us to place the shed meeting all other requirements of park rules at a distance of 4' from the coach.

JP and Leona Cote

6842 Hikina Drifve

[REDACTED]

HOLIDAY PARK, PARK & RECREATION DISTRICT
ARCHITECTURAL PERMIT APPLICATION

No 3415

This application must be submitted at least 48 hrs. before the Architectural Control Committee meeting with detailed information of the material to be used.

Property Owner: JP COTE Date NOV 9 2017
Address 6842 HIKINA Phone [REDACTED]

Description of Work to Be Done

INSTALL 10X10 SHED
IN BACK YARD
AND FIX EXISTING PATIO (REPAIR)

Architectural Control
Committee
Please contact the City of
North Port for Permit
Requirements
429-7044
[Signature]

Name of Contractor ROBIN BUILDERS INC

(By signing I agree to review the Architectural Control Committee Rules & Regulations and will comply before proceeding with the project.)

Signed [Signature]
Owner

The Committee has reviewed the application and recommends the following:

RECEIVED
NOV 10 2017
By _____

Additional Exception to Approval:

- A. That the proposed improvements be in accord with all codes and ordinance of Governmental Agencies.
- B. Any utility easement or other Rights-of-Way.
- C. Applications must include dimensions.

Approved _____ Disapproved Rejected Date 11-17-17

Signed [Signature]
Architectural Control Committee

This application approval does not grant permission to violate any Holiday Park Deed Restrictions, Holiday Park Rules & Regulations or Architectural Committee Rules! (Any deviation from approval shall be subject to cancellation of permit.)

See Reverse Side for Drawlines

		BUILDING MONITOR			
Annual Budget Salary	\$38,000	Approx.	\$37,970	Actual	
Hours worked	3,209	Approx.			
Vehicle(truck)	\$6,086	Annual Cost	Includes \$800/tires		
Total	\$48,095				
		VEHICLE PURCHASE			
Year					
Prius	2008	\$9,000			
Prius	2017	\$34,000			
Annual Savings					
Fuel	\$3,000	Approx.			
Tires	TBD				
Insurance	\$500	Approx.			
		OUTSIDE VENDOR			
Total hours	2,920	Annual	8 hrs x 365 days		
Rate	\$18.50	Hourly			
Total Cost	\$54,020	Annually			
Includes night time patrol only					
Additional hours	1129	Approx.-Annual			
Rate (Weekend)	\$14	Hourly			
Total Cost	\$15,806	Annually			
Tax season, election days, etc.					
		GAS GOLF CART			
Purchase Price	\$7,000-\$9,000				
Annual Savings	\$4,000	Annually	Includes fuel + tires		

Select Year:

The 2017 Florida Statutes

[Title XIV](#)
TAXATION AND
FINANCE

[Chapter 218](#)
FINANCIAL MATTERS PERTAINING TO POLITICAL
SUBDIVISIONS

[View Entire
Chapter](#)

218.391 Auditor selection procedures.—

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. [218.39](#).

(2) The governing body of a charter county, municipality, special district, district school board, charter school, or charter technical career center shall establish an audit committee. Each noncharter county shall establish an audit committee that, at a minimum, shall consist of each of the county officers elected pursuant to s. 1(d), Art. VIII of the State Constitution, or a designee, and one member of the board of county commissioners or its designee. The primary purpose of the audit committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. [218.39](#); however, the audit committee may serve other audit oversight purposes as determined by the entity's governing body. The public shall not be excluded from the proceedings under this section.

(3) The audit committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the audit committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The

governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.

(5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. [218.39](#) and the needs of the governing body.

(6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.

(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

History.—s. 65, ch. 2001-266; s. 1, ch. 2005-32.

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Three main groups are responsible for the quality of financial reporting: the governing body,¹ financial management, and the independent auditors. Of these three, the governing body must be seen as "first among equals" because of its unique position as the ultimate monitor of the financial reporting process.² An audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors. An audit committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an audit committee helps to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.³

Recommendation:

GFOA makes the following recommendations regarding the establishment of audit committees by state and local governments:

- ▶ The governing body⁴ of every state and local government should establish an audit committee or its equivalent;
- ▶ The audit committee should be formally established by charter, enabling resolution, or other appropriate legal means and made directly responsible⁵ for the appointment, compensation, retention, and oversight of the work of any independent accountants engaged for the purpose of preparing or issuing an independent audit report or performing other independent audit, review, or attest services.⁶ Likewise, the audit committee should be established in such a manner that all accountants thus engaged report directly to the audit committee. The written documentation establishing the audit committee should prescribe the scope of the committee's responsibilities, as well as its structure, processes, and membership requirements. The audit committee should itself periodically review such documentation, no less than once every five years, to assess its continued adequacy;⁷
- ▶ Ideally, all members of the audit committee should possess or obtain a basic understanding of governmental financial reporting and auditing.⁸ The audit committee also should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose. Such a financial expert should through both education and experience, and in a manner specifically relevant to the government sector, possess 1) an understanding of generally accepted accounting principles and financial statements; 2) experience in preparing or auditing financial statements of comparable entities; 3) experience in applying such principles in connection with the accounting for estimates, accruals, and reserves; 4) experience with internal accounting controls; and 5) an understanding of audit committee functions;⁹
- ▶ All members of the audit committee should be members of the governing body. To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee;
- ▶ An audit committee should have sufficient members for meaningful discussion and deliberation, but not so many as to impede its efficient operation. As a general rule, the minimum membership of the committee should be no fewer than three;¹⁰
- ▶ Members of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism;
- ▶ It is the responsibility of the audit committee to provide independent review and oversight of a government's financial reporting processes, internal controls and independent auditors;¹¹
- ▶ The audit committee should have access to the reports of internal auditors, as well as access to annual internal audit work plans;
- ▶ The audit committee should present annually to the full governing body a written report of how it has discharged its duties and met its responsibilities. It is further recommended that this report be made public and be accompanied by the audit committee's charter or other establishing documentation;
- ▶ The audit committee should establish procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters. Such procedures should specifically provide for the confidential, anonymous submission by employees of the government of concerns regarding questionable accounting

or auditing matters.¹² The audit committee also should monitor controls performed directly by senior management, as well as controls designed to prevent or detect senior-management override of other controls¹³;

- ▶ The audit committee should be adequately funded and should be authorized to engage the services of financial experts, legal counsel, and other appropriate specialists, as necessary to fulfill its responsibilities¹⁴; and
- ▶ In its report to the governing body, the audit committee should specifically state that it has discussed the financial statements with management, with the independent auditors in private,¹⁵ and privately among committee members,¹⁶ and believes that they are fairly presented, to the extent such a determination can be made solely on the basis of such conversations.

Committee: Accounting, Auditing, and Financial Reporting

Notes:

¹ For the purposes of this recommended practice, the term "governing body" should be understood to include any elected officials (e.g., county auditor, city controller) with legal responsibility for overseeing financial reporting, internal control, and auditing, provided they do not exercise managerial responsibilities within the scope of the audit. The term "governing body" also is intended to encompass appointed bodies such as pension boards.

² *Report and Recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees*, "Overview and Recommendations."

³ Securities and Exchange Commission (SEC) Regulation 33-8220, "Background and Overview of the New Rule and Amendments."

⁴ For the purposes of this recommended practice, the term "governing body" should be understood to include any other elected officials (e.g., county auditor, city controller) with legal responsibility for overseeing financial reporting, internal control, and auditing, provided they do *not* exercise managerial responsibilities within the scope of the audit. The term "governing body" also is intended to encompass appointed bodies such as pension boards.

⁵ Nothing in this recommended practice should be interpreted so as to limit the full governing body from exercising ultimate authority.

⁶ Sarbanes Oxley Act, Section 301.

⁷ *Report and Recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees*, Recommendation 4.

⁸ *Report and Recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees*, Recommendation 3. Continuity typically is a positive factor in achieving this goal, a fact that should be kept in mind when considering the appropriate length of service for audit committee members.

⁹ Sarbanes-Oxley Act, Section 407.

¹⁰ In certain limited instances, as noted later, the audit committee will need to meet privately to achieve its goals. If the audit committee constitutes a majority of the governing body, such private meetings may be hampered by "sunshine" laws and similar "open meetings" legislation.

¹¹ SEC Regulation 330-8220, "Background and Overview."

¹² Sarbanes Oxley Act, Section 301.

¹³ *Internal Control – Integrated Framework: Guidance on Monitoring Internal Control Systems* (Discussion Document of the Committee of Sponsoring Organizations – COSO, 2007), page 10.

¹⁴ Nothing in this recommended practice should be interpreted so as to limit the full governing body from exercising ultimate authority.

¹⁵ It is important that the audit committee be able to meet privately with the independent auditors, as needed, to ensure a full and candid discussion. Governments are urged to amend "sunshine" laws and similar "open meetings" legislation to permit such encounters in these limited circumstances.

¹⁶ It is important that audit committee members be able to meet privately among themselves, as needed, to ensure a full and candid discussion. Governments are urged to amend "sunshine" laws and similar "open meetings" legislation to permit such an encounter in these limited circumstances.

Approved by GFOA's Executive Board: October 2008

Applicable to Canadian Governments:

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