

**FORT LAUDERDALE–HOLLYWOOD
INTERNATIONAL AIRPORT**

Procurement, Transparency, and Accountability



Sherrill F. Norman, CPA
Auditor General

**Broward County Board of County Commissioners and
Aviation Department Chief Executive Officer**

During the period October 2023 through January 2025, Mark Gale served as the Chief Executive Officer of the Broward County Aviation Department, and the following individuals served on the Broward County Board of County Commissioners:

Quentin "Beam" Furr, Mayor
Nan H. Rich
Mark D. Bogen, Vice Mayor
Michael Udine
Lamar P. Fisher
Steve Geller
Alexandra P. Davis, from 11-19-2024
Robert McKinzie
Hazelle P. Rogers
Timothy M. Ryan to 11-18-2024

The Auditor General conducts audit of government entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Javier Alfonso, and the audit was supervised by Ramon L. Bover, CPA.

Please address inquiries regarding this report to Derek Noonan, CPA, Audit Manager, by e-mail at dereknolan@aud.state.fl.us or by telephone at (850) 412-2864.

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FORT LAUDERDALE–HOLLYWOOD INTERNATIONAL AIRPORT PROCUREMENT, TRANSPARENCY, AND ACCOUNTABILITY

SUMMARY

This operational audit of the Fort Lauderdale–Hollywood International Airport (Airport) was conducted pursuant to Section 11.45(2)(m), Florida Statutes.¹ Our audit focused on the Broward Board of County Commissioners' (BCC's) administration of the Airport and included an assessment of the Airport's compliance with Section 332.0075, Florida Statutes; Chapter 287, Florida Statutes; and the public records and public meeting laws of Florida. Our audit disclosed the following:

Finding 1: Contrary to State law, the BCC did not always promptly post Airport employee salaries and construction, commodities, or contractual services contracts exceeding \$325,000 to the Airport's Web site.

Finding 2: The BCC should enhance its policies and procedures to ensure and document that the nine elected Broward County Commissioners that comprise the Airport's governing body annually receive the ethics training required by State law.

Finding 3: The BCC had not established policies and procedures to ensure that purchasing agents with the authority to make applicable purchases on behalf of the Airport file the statements of financial interests required by State law.

BACKGROUND

The Fort Lauderdale–Hollywood International Airport (Airport) is owned by Broward County, Florida, and operated by the Broward County Aviation Department (BCAD). Located on 1,770 acres near downtown Fort Lauderdale, the Airport began its scheduled airline service in 1953 after Broward County assumed control of the Airport from the U.S. Navy in 1948.

While the nine County Commissioners comprising the Broward Board of County Commissioners (BCC) are charged with Airport governance, pursuant to BCC ordinances² and rules and regulations, the BCAD is responsible for Airport operations. The BCAD employs an Aviation Director who serves as the Chief Executive Officer of the BCAD and is responsible for the day-to-day management, operation, and maintenance of the Airport.

During the fiscal year ended September 30, 2024, the Airport served 35.2 million passengers and reported total revenues of \$489.6 million and total expenses of \$366.6 million. According to the Federal

¹ Section 11.45(2)(m), Florida Statutes, requires that, at least once every 7 years, the Auditor General conduct an operational audit of each large-hub commercial service airport. "Large-hub commercial service airport" is defined as a publicly owned airport that has at least 1 percent of the annual passenger boardings in the United States as reported by the Federal Aviation Administration.

² Broward County Code of Ordinances Chapter 2, Article I., Sec. 2.1, adopted November 1999, provides for the establishment of rules and regulations for the operation and management of the Airports owned by Broward County and under its jurisdiction, administration, and control.

Aviation Administration, the Airport ranked 17th among United States airports in enplanements for the 2023 calendar year.³ As of January 2025, the Airport employed 584 individuals.

FINDINGS AND RECOMMENDATIONS

Finding 1: Transparency

State law⁴ requires each governing body of a commercial service airport to establish and maintain a Web site to post information relating to the operation of the airport, including but not limited to:

- Position and rate information for each employee, including, at a minimum, the employee's position title, position description, and annual or hourly salary. This information is to be updated annually.
- Any contract or contract amendment for the purchase of commodities or contractual services executed by or on behalf of the commercial service airport in excess of the threshold amount provided in State law.⁵ The contract or contract amendment is to be posted no later than 7 business days after the airport executes the contract or contract amendment.

Our review of the BCC Web site and related BCC and Airport records in March 2025 disclosed that:

- The employee position and salary information posted on the Web site did not agree with Airport salary records. Although the Web site had been updated on October 3, 2024, examination of Airport records indicated that the salary information was from the 2022-23 fiscal year, which ended September 30, 2023, rather than the salary effective on October 3, 2024. For example, for an individual listed as an Airport Operations Agent, the posted salary amount was from the 2022-23 fiscal year and was \$38,181 less than the individual's actual salary at October 3, 2024, due to a promotion to Emergency Management Specialist during the 2023-24 fiscal year.

In response to our inquiries, Airport personnel indicated they did not interpret the State law to require that salary information be updated during a specific time frame. Notwithstanding, since State law requires the Airport to update the information annually, the updated information should be current as of the date it is posted to the Web site.

- The Web site provides a list of contracts executed by or on behalf of the Airport for the purchase of commodities or contractual services exceeding \$325,000. During the period October 2023 through January 2025, the Airport had 31 active contracts exceeding \$325,000 and totaling \$1.3 billion. We reviewed the Web site in October 2024 to determine whether 15 selected contracts totaling \$321.5 million were timely posted and noted that 8 of the contracts totaling \$46.5 million had not been posted to the Web site. According to Airport personnel, the contracts, 5 of which were awarded by the BCC's Purchasing Division, were inadvertently excluded from the Web site. Airport personnel subsequently posted the contracts on the Web site in May 2025.

The outdated information posted to the Web site and omitted contracts may have occurred because neither the Airport nor the BCC had policies and procedures to ensure compliance with Airport transparency requirements established by State law. Absent employee position and salary information that is current as of the Web site posting date and the timely posting of contracts and contract

³ The Federal Aviation Administration extracts passenger (enplanement) data from the Air Carrier Activity System (ACAIS), a database that contains passenger boarding data.

⁴ Section 332.0075(2), Florida Statutes.

⁵ Section 332.0075(1)(f), Florida Statutes, specifies that the threshold amount is for category five as provided in Section 287.017, Florida Statutes. During the audit period, the category five threshold was \$325,000.

amendments, the Airport cannot demonstrate compliance with State law and the transparency and accountability of Airport operations is reduced.

Recommendation: The BCC and the Airport should establish policies and procedures to ensure that employee positions and salaries are current as of the date of the posting and that all applicable contracts and contract amendments are timely posted to the BCC Web site. Such policies and procedures should establish responsibility for timely posting the information to the BCC Web site to one or more specified individuals. We also recommend that Airport personnel verify that all active contracts executed by or on behalf of the Airport for the purchase of commodities or contractual services exceeding \$325,000 are posted as required by State law.

Finding 2: Ethics Training

State law⁶ requires that each member of a governing body of the commercial service airport must complete 4 hours of ethics training each calendar year. The training must address, at a minimum, Section 8, Article II of the State Constitution; the Code of Ethics for Public Officers and Employees; and the public records and public meetings laws of the State of Florida. Similarly, BCC ordinances⁷ require each elected official to complete a minimum 4-hour ethics course, for which at least 2 hours is to be received in an interactive setting, and annually certify participation within 30 days after calendar year-end on a form filed for public inspection.

Our review of the documentation for ethics courses taken by the nine elected Broward County Commissioners in calendar year 2024 and discussion with BCC personnel disclosed that:

- Documentation, such as certificates of completion from external sources for the 4 hours of required annual ethics training, inclusive of at least 2 hours in an interactive setting, that addressed all topics required by State law was available for 5 of the Commissioners.
- BCC records did not evidence that the other 4 Commissioners completed the required ethics training. Subsequent to our inquiries, in March 2025 the Broward County Attorney's Office (Office) developed a certification form and provided forms signed by Office personnel in March 2025. The forms indicated that each of the four Commissioners completed an interactive 2-hour training session provided by the Office during the period August 2024 through December 2024. The Office also indicated that the 4 Commissioners had each watched 2 hours of ethics training videos; however, although we requested, BCC records were not provided to evidence the viewing of the videos.

In response to our inquiries, BCC personnel indicated that the Commissioners were unaware of a requirement mandating a written certification beyond certifying that the required ethics courses were completed on their annual financial disclosure forms filed with the Florida Commission on Ethics (COE). Notwithstanding, absent documentation of completion, within 30 days after calendar year-end, of 4 hours of ethics training that addresses the required topics each calendar year, the BCC cannot demonstrate compliance with State law and BCC ordinances. As a result, members of the governing body of the Airport may not fully understand their legal obligations and the implications of their decisions.

Recommendation: The Broward County Commissioners should follow State law and BCC ordinances that require, each calendar year, 4 hours of ethics training that addresses the required topics with at least 2 hours conducted in an interactive setting. Records to evidence completion

⁶ Sections 332.0075(4)(b) and 112.3142(2)(b), Florida Statutes.

⁷ Article II, Section 1-19(d)(1) and (2), Broward County Code of Ordinances.

of such training and certification of participation within 30 days after the end of each calendar year should be retained in BCC records.

Finding 3: Statements of Financial Interests

State law⁸ requires that local officers, including purchasing agents having the authority to make any purchase exceeding \$35,000 on behalf of the Airport, shall file a statement of financial interests with the supervisor of elections no later than July 1 of each year or within 30 days of appointment or employment. Statements of financial interests are required by State law⁹ and are important in that they provide a public record that discloses the financial interests, activities, and associations of purchasing agents, which may identify potential conflicts of interest.

Each year, pursuant to State law,¹⁰ the COE prepares and provides each supervisor of elections with a list of the names and addresses of purchasing agents required to file statements of financial interests for the previous year. To assist the COE, governmental entities are required to provide the names and addresses of purchasing agents required to file statements of financial interests.

As part of our audit, we examined Airport records and interviewed the Broward County Director of Intergovernmental Affairs regarding the list of individuals required to file financial disclosures to the COE. Although he explained that his Division sends the final list, we found that the Airport had not established policies and procedures that designate responsibility for periodically providing to the COE the names and addresses of local officers, including purchasing agents having the authority to make purchases exceeding \$35,000 on behalf of the Airport, required to file statements of financial interests.

Our examination of Airport and County records identified 47 Airport and County purchasing agents¹¹ with the authority to make purchases exceeding \$35,000 on behalf of the Airport during the period October 2023 through January 2025. In April 2025, we reviewed the Broward County Supervisor of Elections and COE Web sites to determine whether the 47 purchasing agents filed the required statements of financial interests for the 2023 and 2024 calendar years and found that 5 (2 Airport and 3 County employees) of the purchasing agents had not filed the required statements. In response to our inquiries, Airport and County personnel indicated that the 5 employees (2 Airport and 3 County employees) were unaware of the requirement to file statements of financial interests. The 4 (1 Airport and 3 County employees) purchasing agents still employed by the Airport in April 2025¹² filed their statements of financial interests in May and June 2025.

Absent the required statements of financial interests, there is an increased risk that the Airport may be unaware of potential conflicts of interest when entering into contracts and other agreements. In addition, Airport purchasing agents who do not timely file the required statements of financial interests fail to comply with State law and may be subject to fines.

⁸ Section 112.3145(1) and (2), Florida Statutes.

⁹ Section 112.31445, Florida Statutes.

¹⁰ Section 112.3145(8)(a), Florida Statutes.

¹¹ The 47 Airport and County purchasing agents included the Aviation Director/Airport CEO, Other Officers, Department Directors, Purchasing Managers, Assistant Purchasing Managers, Senior Purchasing Agents, Purchasing Agents, and Assistant Purchasing Agents.

¹² One of the Airport Departmental Directors resigned in December 2024.

Subsequent to our inquiries, in June 2025, the BCC enhanced its written procedures¹³ to require monthly, quarterly, and annual review and reconciliation of the lists of employees required to file statements of financial interests.

Recommendation: The BCC should follow its enhanced procedures that assign the Broward County Office of Intergovernmental Affairs (Office) the responsibility for periodically providing to the COE the names and addresses of local officers, including purchasing agents having the authority to make purchases exceeding \$35,000 on behalf of the Airport, required to file statements of financial interests. The Office should also follow the BCC's enhanced procedures to monitor the COE Web site and verify that the purchasing agents timely filed the statements as required.

OBJECTIVES, SCOPE, AND METHODOLOGY

Section 11.45(2)(m), Florida Statutes, provides that, every 7 years, the Auditor General shall conduct an operational audit of each large-hub commercial service airport. The audit is to include, at a minimum, an assessment of compliance with Section 332.0075, Florida Statutes; Chapter 287, Florida Statutes; and the public records and public meetings laws of Florida. The term "large-hub commercial service airport" means a publicly owned airport that has at least 1 percent of the annual passenger boardings in the United States as reported by the Federal Aviation Administration.

We conducted this operational audit from February 2025 through May 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit of the Fort Lauderdale–Hollywood International Airport (Airport) focused on the Broward County Board of County Commissioners' (BCC) administration of the Airport and included an assessment of Airport compliance State law related to procurement, transparency, and accountability. For the areas addressed by this audit, our objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- Determine the extent to which the Airport complied with Section 332.0075, Florida Statutes; Chapter 287, Florida Statutes; and the public records and public meetings laws of Florida.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

¹³ *Financial Disclosures Operating Procedure*, June 2025.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The overall objective of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the period October 2023 through January 2025, and selected Airport actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

In conducting our audit, we:

- Reviewed applicable laws, rules, BCC and Airport policies and procedures, and other guidelines, and interviewed Airport personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- In March 2025, examined the Broward County Web site Airport Web pages to determine whether the Web site contained information required by Section 332.0075, Florida Statutes, including:
 - Properly noticed Board meetings and meeting agendas for the period October 2023 through January 2025.
 - Minutes from the 24 BCC meetings that occurred during the period October 2023 through January 2025 posted within 7 days of approval.
 - Approved Airport budgets for the 2023-24 and 2024-25 fiscal years posted to the Web site within 7 days after the date of adoption.
 - The Airport Master Plan.
 - A link to all required Airport financial and statistical reports on the Federal Aviation Administration Web site.
 - Contracts and contract amendments exceeding \$325,000 posted to the Web site no later than 7 business days after execution. Specifically, from the population of 31 applicable contracts and contract amendments executed during the period October 2023 through January 2025

and totaling \$1.3 billion, we selected 15 contracts and contract amendments totaling \$321.5 million to determine whether the documents were timely posted.

- Annually updated position title, position description, and annual or hourly compensation rates information on the Web site for the Airport's 584 employees.
- Evaluated and determined whether the elected officials received ethics training required by Section 332.0075(4) (b), Florida Statutes.
- Examined Airport, BCC, and Florida Commission on Ethics records to determine whether Board members and other officials required to complete financial disclosure forms pursuant to Section 112.3145, Florida Statutes, had completed and filed their financial disclosure forms for the 2023 and 2024 calendar years. We also evaluated whether the reported information identified any business relationships that could represent potential conflicts of interest.
- Compared Airport vendor records to the Department of State's Division of Corporations Web site to identify potential related-party transactions or conflicts of interest.
- Verified that the BCC submitted required Airport-related information to the Florida Department of Transportation pursuant to Section 332.0075(5)(a), Florida Statutes.
- From the population of 31 contracts and contract amendments exceeding \$325,000 and totaling \$1.3 billion during the audit period:
 - Examined Airport records related to 9 selected commodities and services contracts totaling \$26.8 million to determine whether the goods and services were competitively selected in accordance with applicable laws, BCC ordinances, policies and procedures, and good business practices and the procurements were properly authorized.
 - Reviewed BCC meeting minutes and agendas for 9 contracts that individually exceeded \$1.5 million and totaled \$317.2 million, to determine whether the contracts were approved as separate meeting agenda line items in accordance with Section 332.0075(3)(b)2., Florida Statutes, rather than being included in the consent agenda.
- From the population of 6 construction contracts and contract amendments exceeding \$325,000 and totaling \$294.7 million during the audit period, obtained the 6 contracts and contract amendments and examined related Airport records to determine whether the plans and specifications were properly reviewed and approved, architects and engineers were properly selected, all change orders were approved, appropriate insurance and bonds were furnished, and construction projects were properly inspected.
- Examined Airport records, including applicable BCC meeting minutes, and inquired of Airport personnel to identify any land purchases conducted during the audit period.
- Examined Airport records, including applicable BCC meeting minutes, for the period October 2023 through January 2025, and inquired of Airport personnel, to determine whether any construction or electrical projects with estimated or actual costs exceeding the thresholds specified in Section 255.20, Florida Statutes, were performed using Airport services, employees, and equipment.
- Reviewed Airport records and inquired of Airport personnel to determine whether the Airport made any expenditures or entered into any contracts utilizing the authority granted by a declared state of emergency that has either expired or exceeded 1 year. For the nine emergency expenditures totaling \$7.3 million made with two vendors by the Airport under one emergency order during the period March 2024 through February 2025, we examined all Airport records to determine whether the expenditures appeared reasonable and necessary given the nature of the declared state of emergency and the statutory responsibilities of the Airport.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.

- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

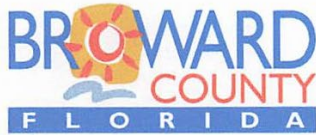
AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large, stylized initial "S".

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



MONICA CEPERO, County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7354 • FAX 954-357-7360

September 23, 2025

Via Electronic Mail Only

Ms. Sherrill F. Norman, Auditor General
State of Florida Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

**RE: Preliminary and Tentative Audit Findings and Recommendations
Operational Audit of Fort Lauderdale-Hollywood International Airport**

Dear Ms. Norman,

This is in response to your letter dated August 29, 2025, addressed to County Mayor Quentin "Beam" Furr, regarding the above-referenced matter and requesting a written statement of explanation concerning all the preliminary findings. We appreciate the opportunity to review the business practices at our Broward County's Fort Lauderdale-Hollywood International Airport ("FLL") relative to the State law for commercial service airports. Attached are our responses to your recommendations.

County staff are actively working towards implementing the actions referenced in the attached and upon request, remain available to further discuss the same if needed.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Cepero", is written over the word "Sincerely,".

Monica Cepero
County Administrator

Attachment 1 – Broward County's Written Statement of Explanation

c: Beam Furr, Broward County Mayor
Andrew J. Meyers, County Attorney
Bob Melton, County Auditor
Mark Gale, CEO/Director of Aviation
Isami Ayala-Collazo, Assistant County Administrator

Broward County Board of County Commissioners
Mark D. Bogen • Alexandra P. Davis • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Michael Udine
www.broward.org

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**ATTACHMENT 1
BROWARD COUNTY'S WRITTEN STATEMENT OF EXPLANATION**

Recommendation 1 – Transparency

“The Broward County Board of County Commissioners (“BCC”) and the Airport should establish policies and procedures to ensure that employee positions and salaries are current as of the date of the posting and that all applicable contracts and contract amendments are timely posted to the BCC Web site. Such policies and procedures should establish responsibility for timely posting the information to the BCC Web site to one or more specified individuals. We also recommend that Airport personnel verify that all active contracts executed by or on behalf of the Airport for the purchase of commodities or contractual services exceeding \$325,000 are posted as required by State law.”

Broward County (“County”) Response to Recommendation 1

Florida Statutes Section 332.0075(2)(g) requires that commercial service airports disclose certain information for all employees, namely: “Position and rate information for each employee of the commercial service airport, including, at a minimum, the employee’s position title, position description, and annual or hourly salary. This information shall be updated annually.”

The Broward County Aviation Department (“BCAD”) has complied with Florida Statutes Section 332.0075(2)(g) by annually publishing the required employee information, including position titles and salary data. In the future, and in an effort to further respond to the recommendation, BCAD will implement a process involving multiple staff members to ensure that the update for the posting of employee salary information will occur after the first pay period of the incoming fiscal year and be posted on the website subsequently to meet the annual update requirement with a specific time frame.

Florida Statutes Section 332.0075(2)(f) requires that the website of the governing body of a commercial service airport include “[a]ny contract or contract amendment for the purchase of commodities or contractual services executed by or on behalf of the commercial service airport in excess of the threshold amount . . . , which shall be posted no later than 7 business days after the commercial service airport executes the contract or contract amendment.”

Out of twenty-three (23) contracts awarded by the BCC during the audit period, three (3), Magnum Construction Management, LLC MCM, Eau Gallie Electric, Inc., and OES Global, Inc., were inadvertently not posted to the airport’s website. BCAD has corrected these omissions upon discovery and has promptly posted these contracts on the airport’s website. As a result of this review, BCAD has revised its procedures for review, notification, and subsequent posting of future BCC awards.

During the same audit period, per delegated authority from the BCC, the Purchasing

Director awarded five (5) contracts, Dormakaba USA Inc., Astrophysics, Inc., Carrier Corporation, Plusco Supply (The Milloso Group LLC), and Ten-8 Fire & Safety LLC. Since the audit review started, BCAD received documents for these five (5) contracts from the Purchasing Division and has posted same on the airport's website. Additionally, BCAD has collaborated with the Purchasing Division to implement new procedures that capture and post these delegated-authority awards on the airport's website, further supporting transparency and accessibility.

Recommendation 2 – Ethics Training

“The Broward County Commissioners should follow State law and BCC ordinances that require, each calendar year, 4 hours of ethics training that addresses the required topics with at least 2 hours conducted in an interactive setting. Records to evidence completion of such training and certification of participation within 30 days after the end of each calendar year should be retained in BCC records.”

County Response to Recommendation 2

The County Attorney's Office respectfully states that all nine Broward County Commissioners complied with all ethics training requirements under both state law and the Broward County Code of Ordinances (“County Code”) for calendar year 2024. These provisions require only that elected officials self-certify the completion of the required ethics training.

Sections 332.0075(4)(b) and 112.3142, Florida Statutes, both require Broward County Commissioners (who also comprise the governing body of FLL) to complete four hours of annual ethics training addressing provisions in the Florida Constitution and Part III, Chapter 112, Florida Statutes, as well as public records and public meetings law (commonly referred to collectively as ethics training). Section 1-19(d)(2) of the County Code likewise requires four hours of ethics training in the same topics and further requires that two of the four hours be completed in an interactive setting. Section 112.3144(1)(a), Florida Statutes, provides for a certification to be included on each Commissioner's annual financial disclosure, *which each Commissioner signs under penalty of perjury*. (Emphasis added.) Additionally, Section 1-19(d)(2) provides that “[e]ach Elected Official shall annually certify that he or she has met this requirement in a form filed for public inspection within 30 days after the end of each calendar year.”

We have been unable to identify any requirement under either state law or the County Code to complete additional, external documentation “to evidence completion of [ethics] training and certification of completion” by County Commissioners, as the State Auditor recommends. For calendar year 2024, each Commissioner submitted the legally required documentation under both state law and the County Code. Both certifications are publicly accessible, with each Commissioner's Form 6 Full and Public Disclosure Documentation on the Florida Commission on Ethics' website and the Certification of Meeting Annual Training Requirement at broward.org/opengovernment.

For these reasons, the Broward County Attorney's Office believes the Commissioners have fully met their obligations under all applicable law, and that no further documentation of ethics training is legally required. Nonetheless, because the Auditor General asserts that independent documentation is necessary to demonstrate compliance with the annual ethics training requirement, Broward County will develop and implement a procedure to ensure that, commencing in the current calendar year, additional documentation of annual ethics training compliance is secured and retained for each Commissioner.

Recommendation 3 – Statements of Financial Interests

“The BCC should follow its enhanced procedures that assign the Broward County Office of Intergovernmental Affairs (“Office”) the responsibility for periodically providing to the Commission on Ethics (“COE”) the names and addresses of local officers, including purchasing agents having the authority to make purchases exceeding \$35,000 on behalf of the Airport, required to file statements of financial interests. The Office should also follow the BCC’s enhanced procedures to monitor the COE Web site and verify that the purchasing agents timely filed the statements as required.”

County Response to Recommendation 3

As recommended in the report, BCAD will work with the County's Office of Intergovernmental Affairs (Broward County's Financial Disclosure Coordinator) and Human Resources Division to implement its enhanced procedures to ensure that BCAD and the Purchasing Division identify personnel with a financial disclosure requirement, timely inform such employees of their obligation to file, and review the COE website to ensure each required filer has met their financial disclosure obligation.