

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
BOARD APPOINTMENT SUMMARY

Meeting Date: September 10, 2024

Department: Internal Auditor's Office

Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to: reappoint two (2) members to the Internal Audit Committee (IAC):

<u>Seat</u>	<u>Nominee</u>	<u>Term</u>	<u>Nominated by:</u>
3	Michael Kohner	10/1/2024 -9/30/2027	Commissioner Sachs Commissioner Barnett
4	John Gilbert	10/1/2024 -9/30/2027	Commissioner Sachs Commissioner Barnett

Summary: The purpose of the Internal Audit Committee is to assist the Board of County Commissioners (BCC) in fulfilling its oversight and governance responsibilities of County operations and providing advice and recommendations to the County Internal Auditor. All members of the Internal Audit Committee are required to be citizens of the County, independent of County operations and officials, with experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience. At its March 20, 2024 meeting, the Internal Audit Committee unanimously recommended the reappointment of Mr. Kohner Seat 3, and Mr. Gilbert Seat 4. Both Committee members will serve a three (3) year term ending September 30, 2027. The audit committee consists of five (5) full member seats and one (1) alternate member seat. Following these reappointments, the five (5) full-member seats will be filled. The alternate member seat remains vacant. Diversity count is Caucasian: 5 (100%). The gender ratio (male: female) is 4:1. Staff is addressing the need to increase diversity within its boards and will continue to encourage expansion of the Committee's diversity.

Countywide (DB)

Background and Justification: The BCC established the Internal Audit Committee in August 1987 by resolution R87-1226. Ordinance 2010-006, adopted March 23, 2010 established a new five (5) member audit committee consisting of individuals who are independent of the County organization and have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience. Ordinance 2013-030, adopted November 19, 2013, added an alternate member.

Attachments:

1. Boards/Committees Applications with resumes
2. Audit committee background and current membership list
3. Memo to Commissioners regarding reappointments

Recommended by: DDZann 8-20-2024
County Internal Auditor Date

Legal Sufficiency: [Signature] 8/22/24
Assistant County Attorney Date

A. Other Department Review:

Department Director

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
BOARDS/COMMITTEES APPLICATION**

The information provided on this form will be used in considering your nomination. Please COMPLETE SECTION II IN FULL. Answer "none" or "not applicable" where appropriate. Please attach a biography or résumé to this form.

Section I (Department): (Please Print)

Board Name: Internal Audit Committee Advisory Not Advisory

At Large Appointment or District Appointment /District #: _____

Term of Appointment: 3 Years. From: 10/11/24 To: 9/30/27

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 3

*Reappointment or New Appointment

or to complete the term of _____ Due to: resignation other
Completion of term to expire on: _____

*When a person is being considered for reappointment, the number of previous disclosed voting conflicts during the previous term shall be considered by the Board of County Commissioners: _____

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Kohner Michael L.
Last First Middle

Occupation/Affiliation: CPA
Owner Employee Officer

Business Name: Alvarez and Marsal Tax

Business Address: 360 S. Rosemary Avenue, Suite 1010

City & State: West Palm Beach, Fl. Zip Code: 33401

Residence Address: 12530 Sunnydale Drive

City & State: Wellington, Fl. Zip Code: 33414

Home Phone: (561) 790-2308 Business Phone: (561) 469-5492 Ext. 118713

Cell Phone: (561) 762-0344 Fax: (561) 469-5494

Email Address: mkohner@alvarezandmarsal.com

Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No X

If Yes, state the court, nature of offense, disposition of case and date: _____

Minority Identification Code: Male Female
 Native-American Hispanic-American Asian-American African-American Caucasian

Section II Continued:

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business. This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

<u>Contract/Transaction No.</u>	<u>Department/Division</u>	<u>Description of Services</u>	<u>Term</u>
<u>Example: (R#XX-XX/PO XX)</u>	<u>Parks & Recreation</u>	<u>General Maintenance</u>	<u>10/01/00-09/30/2100</u>
_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)
OR

NONE

NOT APPLICABLE/
(Governmental Entity)

ETHICS TRAINING: All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the State Guide to the Sunshine Amendment, Article XIII, and the training requirement can be found on the web at: <http://www.palmbeachcountyethics.com/training.htm>. Ethics training is on-going, and pursuant to PPM CW-P-80 is required before appointment, and upon reappointment.

By signing below, I acknowledge that I have read, understand, and agree to abide by Article XIII, the Palm Beach County Code of Ethics, and I have received the required Ethics training (in the manner checked below):

 X By watching the training program on the Web, DVD or VHS on 3/10 , 20 24
 _____ By attending a live presentation given on _____, 20____

AND

By signing below I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

*Applicant's Signature: Michael L. Kohner Printed Name: Michael L. Kohner Date: 3/10/24

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website www.palmbeachcountyethics.com or contact us via email at ethics@palmbeachcountyethics.com or (561) 233-0724.

Return this FORM to:
 David Zamora, County Internal Auditor
 2300 North Jog Road, West Palm Beach, FL 33411
 E-mail: DZamora@pbc.gov

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: _____

Date: 4/10/24

Pursuant to Florida's Public Records Law, this document may be reviewed and photocopied by members of the public.

Revised 01/14/2014

Section II Continued:

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business. This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

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_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)
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NOT APPLICABLE/
(Governmental Entity)

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 By attending a live presentation given on _____, 20____

AND

By signing below I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

*Applicant's Signature: Michael L. Kohner Printed Name: Michael L. Kohner Date: 3/10/24

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website www.palmbeachcountylethics.com or contact us via email at ethics@palmbeachcountylethics.com or (561) 233-0724.

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 David Zamora, County Internal Auditor
 2300 North Jog Road, West Palm Beach, FL 33411
 E-mail: DZamora@pbc.gov

Section III (Commissioner, if applicable):
 Appointment to be made at BCC Meeting on:

Commissioner's Signature: [Signature] Date: 6/3/24

Pursuant to Florida's Public Records Law, this document may be reviewed and photocopied by members of the public.

Revised 01/14/2014

Michael L. Kohner

Managing Director

Michael L. Kohner is a Managing Director with Alvarez & Marsal Tax in West Palm Beach. He is a trusted advisor on taxation and venture capital and family offices. With more than 38 years of experience, he has worked with clients across a range of industries, including private equity, real estate, technology, professional sports, media and entertainment, distribution, crypto, NFTs and blockchain.

Mr. Kohner launched A&M's Tax West Palm Beach office and coordinates the activities of tax, accounting, financial planning and valuation professionals in serving public companies, closely held businesses, venture capital firms, high net wealth families and family offices and corporate executives.

Additionally, Mr. Kohner's notable assignments have included the sale of \$2.3 billion business; IPO for one of Palm Beach County's largest companies; a purchase of a \$60 million aircraft; a sale of a \$58 million yacht; formation of an iconic sports museum; formation of a new NBA franchise; and the creation of several family offices. He has also overseen several large merger and acquisition transactions, major real estate development projects, high-level charitable gifting opportunities and orchestrated wealth transfer planning for billionaires, CEOs and famous athletes.

Prior to joining A&M with his entire team, Mr. Kohner spent five years at HBK CPAs and Consultants as Principal in charge of the West Palm Beach office. Before that, he spent a combined quarter century at Arthur Andersen and Andersen Tax, where he served as Managing Director of Andersen Tax's Florida practice and as the Head of the Corporate Team. For several years Mr. Kohner was the firm's expert on tax ramifications related to corporate aircraft. Before co-founding Andersen Tax, Mr. Kohner was a Tax Partner at Arthur Andersen, where he oversaw the West Palm Beach tax department and the real estate tax group for Florida. He was also a member of the firm-wide technical advisory groups for both corporations and pass-through entities.

Mr. Kohner earned bachelor's and master's degrees in accounting from the University of Florida. He is a frequent speaker, author of several articles, co-founded Philanthropy Tank and serves on the Executive Committee of the Economic Council Palm Beach County, Board of Directors for Business Development Board of Palm Beach County, Advisory Board of the University of Florida Fisher School of Accounting and on the finance committee for the Palm Beach County School District. He received the 2018 Hats Off Nonprofit Volunteer of the Year Award from Non-Profits First and has been inducted into the Marquis Who's Who Biographical Registry.



West Palm, FL
mkoliner@alvarezandmarsal.com

NOTE: Alvarez & Marsal employs CPAs but is not a licensed CPA firm.

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
BOARDS/COMMITTEES APPLICATION**

The information provided on this form will be used in considering your nomination. Please COMPLETE SECTION II IN FULL. Answer "none" or "not applicable" where appropriate. Please attach a biography or résumé to this form.

Section I (Department): (Please Print)

Board Name: Internal Audit Committee Advisory Not Advisory

At Large Appointment or District Appointment /District #: _____

Term of Appointment: 3 Years. From: 10/1/24 To: 9/30/27

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: 1

*Reappointment or New Appointment

or to complete the term of _____ Due to: resignation other

Completion of term to expire on: _____

***When a person is being considered for reappointment, the number of previous disclosed voting conflicts during the previous term shall be considered by the Board of County Commissioners: _____**

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Gilbert John
Last First Middle

Occupation/Affiliation: Retired
Owner Employee Officer

Business Name: _____

Business Address: _____

City & State _____ Zip Code: _____

Residence Address: 6517 Eastpointe Pines Street

City & State West Palm Beach, FL Zip Code: 33418

Home Phone: (_____) NA Business Phone: NONE Ext. _____

Cell Phone: 647-777-3425 Fax: () N/A

Email Address: jthomg@gmail.com

Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No

If Yes, state the court, nature of offense, disposition of case and date: _____

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
BOARDS/COMMITTEES APPLICATION**

Section II Continued:

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business. This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

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Example: (R#XX-XX/PO XX)	Parks & Recreation	General Maintenance	10/01/00-09/30/2100
_____	_____	_____	_____
_____	_____	_____	_____
(Attach Additional Sheet(s), if necessary) OR			
NONE	<input checked="" type="checkbox"/>	NOT APPLICABLE/ (Governmental Entity)	<input type="checkbox"/>

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 By attending a live presentation given on _____, 20____

AND

By signing below, I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

*Applicant's Signature: John Gilbert Printed Name: John Gilbert Date: 3/5/24

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Email DZamora@pbc.gov

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on:

Commissioner's Signature: [Signature] Date: 6/5/24

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
BOARDS/COMMITTEES APPLICATION**

Section II Continued:

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business. This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

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_____	_____	_____	_____
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(Attach Additional Sheet(s), if necessary)
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(Governmental Entity)

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By signing below, I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

*Applicant's Signature: John Gilbert Printed Name: John Gilbert Date: 3/5/24

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Email DZamora@pbc.gov

Section III (Commissioner, if applicable):
Appointment to be made at BCC Meeting on:

Commissioner's Signature: _____

Date: 6/3/24

John Gilbert

6517 Eastpointe Pines Street, West Palm Beach, Fl 33418

Resident of Eastpointe for 11 years

Legal Counsel for the Golf and Racquet club for two years

EXPERIENCE

Massachusetts Department of Revenue

Litigator, Deputy Chief Litigation Bureau, Chief of Litigation Bureau

Litigated tax cases, supervised a staff of 10-15 attorneys, established training programs and managed a caseload of over a thousand cases.

PriceWaterhouseCoopers

Manager, Senior Manager, Director, Partner

Partner in charge of tax controversies for the northeast region, managed a staff of 8-10 attorneys, reviewed tax planning strategies and worked with several significant clients for the firm.

Zoning Board of Appeals for Town of Lexington
Associate member for several years.

PALM BEACH COUNTY INTERNAL AUDIT COMMITTEE

BOARD APPOINTMENT APPLICATION BACKGROUND INFORMATION

The Committee was established by Ordinance 2010-006 adopted March 23, 2010 and revised by Ordinance 2012-011 adopted June 19, 2012, Ordinance 2013-030 adopted November 19, 2013, and Ordinance 2017-020 adopted June 20, 2017.

Section 4 – Composition of the Ordinance establishes the membership requirements and composition of the Committee. The Section reads as follows:

- A. The Internal Audit Committee shall be composed of five members and one alternate member appointed by the BCC and shall not include any county commissioners as members. The alternate member may only participate and vote when another member is absent.
- B. All members shall be citizens of Palm Beach County, independent of elected and appointed county officials and employees, and not employed in any capacity by the BCC or by an entity subject to audit by the County Internal Auditor.
- C. Membership of the Internal Audit Committee will be to the greatest extent possible representative of the community-at-large and reflect the racial, gender and ethnic make-up of the community.
- D. The members' terms shall be three years and staggered so that the Internal Audit Committee annually includes a new member and members with one and two years of service. Members terms will begin on October 1 and end on September 30.
- E. Each member shall serve no more than three consecutive full terms.
- F. Committee members shall have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.
- G. The chair of the Internal Audit Committee will be elected by the members of the Internal Audit Committee to serve a single two year term.
- H. The committee is subject to the uniform policies and procedures established by the BCC as set forth in Resolution R-2013-0193 and amendments thereto (if any).

Current composition of the Committee:

- Seat 1: David Herst, PhD, Caucasian, male, term expires 9/30/25.
Seat 2: Mark Feldmesser, CPA, Vice-Chair, Caucasian, male, term expires 9/30/25.
Seat 3: Michael Kohner, CPA, Caucasian, male, term expires 9/30/24.
Seat 4: John Gilbert, CPA, Chair, Caucasian, male, term expires 9/30/24.
Seat 5: Donna Wisneski, CPA, Caucasian, female, term expires 9/30/2026
Alternate: Vacant

Committee meeting schedule:

The Ordinance requires the Committee to meet at least quarterly.
The Committee currently meets on the third Wednesday of March, June, and September.
The December meeting is the second Wednesday of the month. Additional meetings are scheduled as necessary.



Interoffice Memo

Date: April 3, 2024
To: Maria Sachs, Mayor and Members of the Board of County Commissioners
From: David Zamora
County Internal Auditor
Re: **Request for Support for two Reappointments and Identification of Nominees to fill Internal Audit Committee Vacancy**

Internal Auditor's Office
2300 North Jog Road
West Palm Beach, FL 33411
(561) 681-4480
FAX: (561) 681-4490
www.pbcgov.com/internalauditor



**Palm Beach County
Board of County
Commissioners**

Maria Sachs, Mayor

Maria G. Marino, Vice Mayor

Gregg K. Weiss

Michael A. Barnett

Marci Woodward

Sara Baxter

Mack Bernard

County Administrator

Verdenia C. Baker

The Internal Audit Committee (IAC) consists of five regular members and one alternate member. All seats on the Committee are At-Large seats.

REAPPOINTMENTS

The current three-year term for John Gilbert in Seat 4 and Michael Kohner in Seat 3 expires September 30, 2024. Both members are eligible for reappointment and completed an application for reappointment to serve another term.

At our recent meeting, the IAC unanimously recommended both members be reappointed to their respective seats to expire September 30, 2027.

NOMINEES NEEDED

Nominees are needed to fill the vacant Alternate Member position for the three-year term October 1, 2024 to September 30, 2027.

Background information on the Internal Audit Committee, including the Committee's enabling legislation, its current composition and diversity, and its meeting schedule, is attached to this memo.

A blank Boards/Committees Application form is attached for your convenience. If you wish to nominate a candidate, please either complete the application form and return to me or provide me your candidate's contact information. We will gladly reach out to any candidates you wish to nominate. Also included is a Prospective Member Information Package that you may send to any candidate you identify.

Attachments:

- Audit Committee Attendance Record
- Background information on the Internal Audit Committee
- Boards/Committees Application form
- Prospective member information package

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead