



OFFICE OF THE CITY COUNCIL

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August 22, 2018

MEMORANDUM

TO: City Council Members

FROM: Council President Aaron L. Bowman
Chairman, Tourist Development Council

SUBJECT: TDC Resolution #2018-03 – Council Auditor’s Office Audit Rights



At the August 9, 2018 meeting of the Tourist Development Council (TDC), the TDC reviewed the Tourist Development and Convention Development Taxes Audit (#813). The audit included the recommendation that the Council Auditor’s Office be granted authority to perform periodic on-site audits of businesses subject to payment of the bed tax. The TDC voted unanimously to support the City Council amending the ordinance Code to grant the Council Auditor’s Office the authority to perform such audits. TDC Resolution #2018-03, memorializing that action of the Tourist Development Council, is attached for your review.

I am requesting that this information be placed on the City Council Agenda under Miscellaneous Communications.

AB/rew

cc: TDC Members
Cheryl L. Brown, Director/Council Secretary
Carol Owens, Chief of Legislative Services
Jessica Mathews, Legislative Services Supervisor
Jeff Clements, Chief of Research
CITYC@COJ.NET
Kyle Billy, Council Auditor
Lawsikia J. Hodges, Deputy General Counsel
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Council President Aaron L. Bowman, Chair

**Council Member Lori Boyer, Member
Council Member Scott Wilson, Member
Barbara Goodman, Member
Steven Grossman, Member**

**Kirit Patidar, Member
Craig Smith, Member
Dawn Southworth, Member
Jeffrey Truhlar, Member**

RESOLUTION 2018-03

A RESOLUTION SUPPORTING THE AMENDMENT OF THE ORDINANCE CODE TO GRANT THE COUNCIL AUDITOR'S OFFICE THE AUTHORITY TO EXAMINE THE BOOKS OF BUSINESSES SUBJECT TO PAYMENT OF THE BED TAX


WHEREAS, the Tourist Development Council has the authority and duty to perform a strict review of expenditures from the Tourist Development Tax Revenue Fund as required by F.S. § 125.0104; and

WHEREAS, the Council Auditor issued an audit of Tourist Development and Convention Development Taxes on July 26, 2018, and presented the audit findings to the Tourist Development Council at its meeting on August 9, 2018; and

WHEREAS, the audit included the recommendation that the Council Auditor's Office be granted authority to perform periodic on-site audits; now therefore

BE IT RESOLVED, that the Tourist Development Council hereby supports the City Council amending the Ordinance Code to grant the Council Auditor's Office audit rights to examine the books of businesses subject to payment of the bed tax.

Adopted by a unanimous vote of the Tourist Development Council on the 9th day of August, 2018.



Aaron L. Bowman, Chairman