



# Palm Beach County Commission on Ethics

## Commissioners

Edward Rodgers, *Chair*  
Manuel Farach, *Vice Chair*  
Robin N. Fiore  
Ronald E. Harbison  
Bruce E. Reinhart

## Executive Director

Alan S. Johnson

July 19, 2010

Mr. Joe Bergeron  
County Internal Auditor  
301 N. Oliver Ave.  
West Palm Beach, FL 33401



Re: RQO 10-009  
Applicability of code of ethics to CPAs serving on internal audit committee and who serve as campaign treasurers for local candidates

Dear Mr. Bergeron,

The Commission on Ethics considered your request and rendered its opinion at a public meeting held on July 15, 2010.

YOU ASKED in your e-mail of May 20, 2010, if the code of ethics allows officials serving on advisory boards to work for candidates running for political office. Specifically, you have been soliciting applications from certified public accountants to serve on the Palm Beach County Internal Audit Committee. It is your understanding that a number of eligible advisory board candidates intend to serve as campaign treasurers for local candidates.

IN SUM, the Ethics Commission opined that there is no blanket prohibition in the Palm Beach County Code of Ethics against serving as a county official while at the same time working for a campaign so long as the campaign position is unpaid and county resources are not used.

However, if the position with the campaign is paid, then depending upon the status of the candidate, the position may constitute a prohibited contractual relationship. Additionally, a candidate or campaign may become "a customer or client of the official." When paid, any use of the official's position or office for the benefit of the candidate and "not shared with similarly situated members of the general public" would run afoul of code of ethics section 3.A.(5)(Misuse of Public Office or Employment).

Lastly, great care must be exercised in avoiding any perceived conflict of interest. Even if the position is unpaid, work on the campaign cannot involve county resources or refer to the official county title of the volunteer.<sup>1</sup> A campaign worker for a sitting county commissioner, for example, could not appear before that commissioner without a disclosure of voting conflict and recusal required under sec. 3.B. (Disclosure of voting conflicts)

<sup>1</sup> s. 104.31 Florida Statutes, Political activities of state, county, and municipal officers and employees



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THE RATIONALE for scrupulously guarding against any conflict of interest that may arise from an official of the county working on a political campaign stems from the fact that a public servant ought never to be perceived as using a public position to benefit a political candidate for whom the public official is employed.

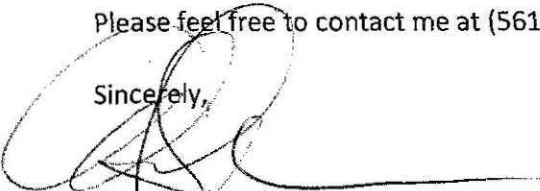
The foregoing should give some guidance as to the general issues and prohibitions; however, since no specific fact scenario was submitted to the Commission on Ethics, no advisory opinion can be given as to any specific individual who may be in the process of applying for the internal audit committee.

IN CONCLUSION, while there is no prohibition on officials and employees working on political campaigns, there are ancillary prohibitions that may apply depending on the relationship and actions of the parties.

This opinion construes the Palm Beach County Code of Ethics, but is not applicable to any conflict under state law. Inquiries regarding possible conflicts under state law should be directed to the State of Florida Commission on Ethics. In addition, your request was general in nature and this opinion is therefore not specific to any one detailed scenario.

Please feel free to contact me at (561) 233-0724 if I can be of any further assistance in this matter.

Sincerely,



Alan S. Johnson  
Executive Director  
Commission on Ethics

ASJ/gal