

ORDINANCE NO. 26-003

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA AMENDING THE CODE OF ORDINANCES OF THE CITY OF FORT PIERCE, FLORIDA; **AMENDING CHAPTER 2 - ADMINISTRATION, ARTICLE V – FINANCE, TO CREATE SECTION 2-427 - CITY AUDITING SERVICES TO REQUIRE AN ANNUAL AUDIT AND ESTABLISH HOW AN AUDITOR IS SELECTED, CONTRACTING REQUIREMENTS FOR AN AUDITOR, AND LIMITATIONS ON THE NUMBER OF YEARS AN AUDITOR MAY PROVIDE SERVICES TO THE CITY; REPEALING ALL ORDINANCES OR PARTS THEREOF IN CONFLICT; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, in 2020, the City undertook a review and recodification of the City of Fort Pierce Charter and Code of Ordinances for the City of Fort Pierce using the services of MuniCode Corporation and certain codes and elements of the Charter were removed pursuant to Section 166.021, Florida Statutes, as a limitation on power or assumed ordinance status; and

WHEREAS, as part of the recodification, adopted via Ordinance 20-014 on July 20, 2020, Section 38 of the Charter regarding the requirement for an independent annual audit was removed and assumed ordinance status; and

WHEREAS, Section 38 of the Charter was additionally deemed obsolete in light of Section 218.39, Florida Statutes; and

WHEREAS, the City believes it is prudent, in the best interest of the City and its citizens, and in line with best practices to establish a limit on the number of consecutive years an auditor may provide auditing services for the City or serve as the auditor for the City.

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Fort Pierce, Florida:

SECTION 1. Chapter 2 - Administration, Article V - Finance, Section 2-427 of the Code of Ordinances of the City of Fort Pierce, Florida, is hereby created and the same shall read as follows:

~~Secs. 2-427-2-436. – Reserved.~~

Sec. 2-427. – City auditing services.

- (a) For purposes of this section, the word “auditor” shall include an individual certified public accountant and the firm, company, or business with whom the individual certified public account is employed or associated.
- (b) In accordance with F.S. § 218.39, the city shall engage an independent certified public accountant to conduct an annual fiscal year audit, selected pursuant to F.S. § 218.391.
- (c) A contract for auditing services with an auditor shall not exceed an initial term of three (3) years, but may include an option to renew the contract for two (2) one (1) year renewals.
- (d) No auditor may provide auditing services for a period of more than five (5) consecutive fiscal year audits. The city shall appoint a new auditor at least every five (5) years.

(e) Following the expiration of a contract with an auditor, the same auditor may not apply for or be selected by the city to provide auditing services for at least one (1) year following the expiration of the auditor's contract.

Secs. 2-428-2-436. - Reserved.

SECTION 2. All ordinances or parts thereof that may be determined to be in conflict herewith are hereby repealed.

SECTION 3. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause, or phrase of this Ordinance shall, for any reason, be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance, which shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

SECTION 4. This Ordinance is and the same shall become effective immediately upon final passage hereof.

APPROVED AS TO
FORM AND CORRECTNESS:

Sara Hedges, Esq.
City Attorney

STATE OF FLORIDA COUNTY OF ST. LUCIE

WE, THE UNDERSIGNED, Mayor Commissioner and the City Clerk of the City of Fort Pierce, Florida, do hereby certify that the foregoing and above Ordinance No. 26-003 was duly advertised by title only in the St. Lucie News Tribune on February 7, 2026; copy of said Ordinance was made available at the Office of the City Clerk to the public upon request; said Ordinance was duly introduced, read by title only, and passed on first reading by the City Commission of the City of Fort Pierce, Florida, on February 27, 2026; and was duly introduced, read by title only, and passed on second and final reading on March 2, 2026 by the City Commission of Pierce, Florida.

IN WITNESS HEREWITH, we hereunto set our hands and affix the Official Seal of the City of Fort Pierce, Florida, this 2nd day of March, 2026.

Linda Hudson, Mayor

ATTEST:

Linda W. Cox
City Clerk

(SEAL)