

**Section 308. - Independent Audit.**

The Commission shall provide for an annual audit of City Accounts and may provide for such more frequent audits as it deems necessary. Such audits shall be made by an independent certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of the City government or any of its officers. The Commission may designate such accountant or firm annually for a period not exceeding five (5) years. No accountant or firm shall perform the annual audit for a term that exceeds five (5) successive years. If the State makes such an audit, the Commission may accept it as satisfying the requirements of this section.

(Ref. 3-9-93; Ref. of 3-13-01)

**State Law reference—** Financial reports, F.S. § 166.241.