

INV 02-04

Meyers, Robert (COE)

From: Meyers, Robert (COE)
Sent: Monday, January 28, 2002 11:41 AM
To: 'jrrodriguez@kmpg.com'
Subject: Request for opinion

Jose,

I understand that you serve on the County's Efficiency and Competition Commission and are seeking guidance about whether a conflict exists that would bar you from serving on this Commission due to the fact the firm has several contracts with the County and you are a limited liability partner with this firm. I discussed this matter with the Ethics Commission's legal counsel and she and I agree that there is no conflict for you to serve on the ECC while the firm, KPMG, transacts business with the County. This conclusion is based on the fact that you do not own a controlling financial interest in the firm, as your interest represents significantly less than the 10% threshold that is established by the ordinance. There is, however, a disclosure requirement that compels you to file a sworn statement with the Clerk's Office identifying such employment with KPMG and the fact that the firm does business with the County.

Moreover, as you mentioned in your e-mail, you would have to recuse yourself from the discussion of any matters that directly or indirectly involve KPMG. With respect to the voting conflicts question, I cannot be more specific. I would prefer to handle such questions on a case-by-case basis. That is, if a situation presents itself that might impact KPMG, you would run it by me before taking action.

If you wish to discuss the above in more detail, please contact me at your convenience.

Thanks,

Robert

Meyers, Robert (COE)

From: Rodriguez, Jose R [jrrodriguez@kpmg.com]
Sent: Tuesday, January 22, 2002 2:47 PM
To: 'rmeyers@miamidade.gov'
Subject: Need for no conflict letter from Commission on Ethics and Public Trust
Importance: High

Bob,

As mentioned in my voice mail to you, Mayor Penelas recommended my appointment to the Efficiency and Competition Commission (ECC). I would be happy to serve and contribute back to the community, assuming that it would not be a ethics or other valuation.

These are the facts and circumstances surrounding mine and my Firms involvement with the County:

KPMG LLP is on the worlds largest professional services firm. In the United States, we are organized as a limited liability partnership and I am one of the US partners. My owner ship interest in KPMG LLP is less than 1/2 of 1%. KPMG LLP was more than 1,500 partners in the US, alone.

KPMG LLP currently serves as the external auditors' for Miami-Dade County's - General Fund, Water and Sewer Department, Clerk of the Courts and The Public Health Trust. I serve as the overall partner on the engagement, with other KPMG partners assisting me.

I want to make sure that from the County's perspective I do not have a problem.

From a professional perspective, I do not have an independence issue, since the ECC is an advisory board only and does not make or take policy actions. Obviously, I would re-cues my self from any matters involving KPMG.

Thank you in advance for your prompt attention to this matter. If you need to contact me I will be in my office all week.

Regards,

Jose R. Rodriguez
Business Unit Professional Practice Partner - Assurance
kpmg LLP
One Biscayne Tower
Suite 2800
Two South Biscayne Blvd.
Miami, FL 33131
Direct Line: 305-913-2608
Fax: 305-913-2692
e-mail: <mailto:jrrodriguez@kpmg.com>