

Agenda Item: 3.b

Meeting Date: August 6, 2024

MEMORANDUM

To: City Commission

Date: 2024-07-23

From: Les Tyler, Director of Finance

Subject: RFP 24-1271 Auditing Services

Presenter(s): Les Tyler, Director of Finance

Recommend: The Auditor Selection committee recommends three firms in the order of ranking for City Commission input and direction to provide auditing services to the City and to designate Jennifer Bramley, City Manager to conduct negotiations related to auditing services, as necessary, on behalf of the City Commission.

Epic Goal(s): Goal# 5- Enhance community and employee relationship strategies that strengthen inclusiveness, respect, transparency and collaborative engagement.

Boards & Committees: Auditor Selection Committee

Budget Impact: The proposed fee ranging from \$55,000 to \$64,000 is less than the proposed budgeted amount in Fiscal Year 2024 account number 001-1506-513-053210-GG.

Past Action: 4/30/24 Resolution 24-10 Creating Auditor Selection Committee

Next Action: Negotiate a final contract and return to City Commission with a recommendation to award.

Attachments: [A. Evaluation Committee Report - Memo.pdf](#), [B. RFP 24-1271 Auditing Services.pdf](#), [C. RFP 24-1271 Auditing Services Tabulation.pdf](#),

Background:

Contracting for auditing services is a unique process that is governed by Section 218.391 Florida Statutes. In compliance with the statutes, the City Commission appointed an Audit Selection Committee on April 30, 2024, Resolution 24-10.

The Auditor Selection Committee members are:

- 1) James Ecklof, Board of Finance member
- 2) Ron Haring, Finance Director, City of Tarpon Springs
- 3) Rob Walker, City Commissioner (Chair of the Committee)

Request for Proposal (RFP) 24-1271 was advertised and distributed. The purpose of the RFP was to identify firms qualified to provide auditing services to the City. The selected firm will complete the fiscal year 2024-2026 audits. In addition, the contract may be renewed for one additional two-year period.

The Auditor Selection Committee (Committee) is responsible for the evaluation of the proposals submitted in response to the RFP. The result of the evaluation process is to create a ranking of the firms. The Committee's responsibility is to submit a list of no fewer than three recommended firms to the City Commission based on the rankings. The Committee has completed the evaluation process.

Proposals were received from the five firms noted on the tabulation. The Committee is recommending the three firms below. The firms are listed in the order of their ranking.

FIRM	SCORE
MSL, CPA's & Advisors	291
Mauldin & Jenkins, LLC	288
Marcum LLP	275

Section 218.391 Florida Statutes requires that City Commission select one of the firms and negotiate a contract. Furthermore, Section 218.391 (4)(b) Florida Statutes provide "Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), "it shall not be the the sole or predominant factor used to evaluate proposals." If compensation was one of the factors used in evaluation of proposals, "the governing body shall select the highest ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm." The Auditor Selection Committee did use compensation as one of their evaluation factors.

MSL CPA & Advisors was the highest ranked firm by the Committee members. Their proposed fee was \$58,000. The statutes permits the governing body to allow a designee to negotiate the contract on its behalf. I recommend that the City Commission designate Jennifer Bramley, City Manager to negotiate the final details of the contract with MSL CPA & Advisors.

