



AGENDA REPORT  
February 12, 2019

**Request for Proposal External Financial Auditing Services.**

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**SUBJECT:**

Permission to Advertise a Request for Proposals (RFP) for External Financial Auditing Services and Appoint a Board Representative and Audit Selection Committee.

**FISCAL IMPACT:**

Fiscal Impact: The annual budgeted amount for this service is currently \$360,000.

**DEPT/OFFICE:**

Central Services

**REQUESTED ACTION:**

It is requested the Board of County Commissioners authorize the issuance of a RFP for External Financial Auditing Services and appoint a representative of the Board of County Commissioners as a member of the Audit Selection Committee.

**SUMMARY EXPLANATION and BACKGROUND:**

Florida Statutes 218.391 and Section 2.9.4 of the County Charter requires an annual independent post-audit of any and all government operations of county government by a certified public accountant. The Board's current Budget and Financial Policy requires independent auditors solicited and selected no more than every three years. The contract for external auditing services expires upon completion of the audit for Fiscal Year 2018.

In accordance with State Statute and Board Policy BCC-94, External Auditor Selection Procedures, the Board of County Commissioners must utilize an Audit Selection Committee as part of the statutory selection process that must be followed in the selection of a licensed certified public accountant that will conduct the annual financial audit required by section 218.391, Florida Statutes. The Audit Selection Committee is comprised of the Sheriff, Property Appraiser, Tax Collector, Supervisor of Elections and Clerk, or their respective designee, and a member of the Board of County Commissioners or the Board's designee.

The Audit Selection Committee has the duty:

1. To rank and recommend in order of preference at least three qualified auditing firms to the County Commission;
2. To establish the factors to be used to evaluate and rank the most highly qualified auditing firms,

Upon receipt of a recommendation of the top three auditing firms from the Audit Selection Committee, the Board of County Commissioners have the following options:

1. If compensation is an evaluation factor used by the Audit Committee, the Board must either select the highest ranked, qualified firm or document, in the public record, the reason for not selecting the highest ranked, qualified firm. If compensation is not an evaluation factor used by the Audit Committee, the Board must negotiate a contract with the first ranked qualified firm. If a satisfactory contract cannot be reached, negotiations must be terminated and the Board must then proceed to negotiations with the second ranked firm and, upon failure to reach a satisfactory contract, with the third ranked firm.
2. The Board may not negotiate with more than one firm at a time, however, at any time the Board may terminate negotiations with a firm and re-open negotiations with any other firm ranked among the top three.
3. As an alternative to the procedures specified in paragraphs 1 and 2 above, the Board may select any of the firms recommended by the Audit Selection Committee and negotiate a contract using any appropriate negotiation method which does not involve compensation as the sole or predominant factor used to select the firm.

#### **ATTACHMENTS:**

##### **Description**

No Attachments Available



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February 13, 2019

**M E M O R A N D U M**

TO: Leslie Rothering, Interim Central Services Director

RE: Item J.2., Request for Proposal External Financial Auditing Services

The Board of County Commissioners, in regular session on February 12, 2019, authorized issuance of a Request for Proposals (RFP) for External Financial Auditing Services; and appointed Commissioner Pritchett as a member of the Audit Selection Committee.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Tammy Rowe*

Tammy Rowe, Deputy Clerk

/cmw

cc: Commissioner Pritchett  
Finance  
Budget