



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Consent

F.21.

7/9/2024

### Subject:

Auditor Selection Committee Recommendation to the Board of County Commissioners of the Top Three Ranked Firms for External Auditing Services and Authorize Negotiation with the Top Ranked Firm

### Fiscal Impact:

\$360,000 is currently budgeted in the County’s Adopted Budget for External Auditing Services

### Dept/Office:

Central Services/Purchasing Services

### Requested Action:

It is requested that the Board of County Commissioners:

1. Accept the rankings and recommendations of the Audit Selection Committee of the three (3) Certified Public Accounting (CPA) firms that they deemed to be the most highly qualified to perform the County’s External Auditing Services as follows:
  - a. Cherry Bekaert, LLP
  - b. MSL, P.A.
  - c. James Moore Company
2. Appoint the following members to the negotiation committee: Commissioner Rita Pritchett; Kathy Prothman, County Finance Director; and Kathy Wall, Central Services Director; and
3. Authorize the County Manager to execute the negotiated contract upon the review and approval of the County Attorney’s Office, Risk Management, and Purchasing Services.

### Summary Explanation and Background:

In accordance with Section 218.391, Florida Statutes, the Auditor Selection Committee (the “Committee”) met on June 13, 2024. The Committee was comprised of the following members: Commissioner Rita Pritchett; Dana Blickley, Brevard County Property Appraiser; Lisa Cullen, Brevard County Tax Collector; Tim Bobanic, Brevard County Supervisor of Election; Wayne Ivey, Brevard County Sheriff; and Mr. Matthew Trine, representing Rachel Sadoff, Brevard County Clerk of Courts.

The Committee discussed the five (5) proposals the County received. After the Committee discussion, the Committee scored the proposals based on the following criteria: Firms Qualifications; Partner, Supervisory, and Staff Qualifications and Experience; Prior Engagement with Governmental Entities; and Specific Audit Approach.

Based on the Committee member's evaluation scores, the Committee unanimously voted, in order of preference, the following three firms that they deemed to be the most highly qualified to perform the County’s External Auditing Services:

- No. 1 Ranked Firm: Cherry Bekaert, LLP
- No. 2 Ranked Firm: MSL, P.A.
- No. 3 Ranked Firm: James Moore Company

In accordance with Section 218.391(4)(a), Florida Statutes, the Negotiation Committee will negotiate a contract with the number one-ranked firm. If they are unsuccessful, negotiations will cease with the number one-ranked firm and progress to the second-ranked firm.

**Clerk to the Board Instructions:**



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001  
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July 10, 2024

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

**TO:** Kathy Wall, Central Services Director

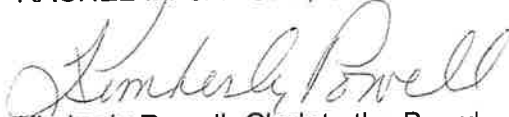
**RE:** Item F.21., Auditor Selection Committee Recommendation to the Board of County Commissioners of the Top Three Ranked Firms for External Auditing Services and Authorize Negotiation with the Top Ranked Firm

The Board of County Commissioners, in regular session on July 9, 2024, accepted the rankings and recommendations of the Audit Selection Committee of the three (3) Certified Public Accounting (CPA) firms that they deemed to be the most highly qualified to perform the County's External Auditing Services as follows: a.) Cherry Bekaert, LLP, b.) MSL, P.A., c.) James Moore Company; appointed the following members to the negotiation committee: Commissioner Rita Pritchett, Kathy Prothman-County Finance Director, and Kathy Wall-Central Services Director; and authorized the County Manager to execute the negotiated contract upon the review and approval of the County Attorney's Office, Risk Management, and Purchasing Services.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

  
Kimberly Powell, Clerk to the Board

/sm

cc: County Attorney  
County Manager  
Purchasing Services  
Finance  
Budget