

**Bayshore Gardens Park & Recreation District
Auditor Selection Committee Meeting Minutes
Wednesday; April 12, 2023 @ 10:00AM**

Sharon Densen, Chairman, opened the meeting at 10:03 AM. Three were in attendance, Committee members Sharon Denson, Marie Young, and Gwen Norris, Secretary.

Sharon asked for approval of the April 5, 2023, Minutes. Sharon moved to accept the Minutes. Marie seconded the motion. The motion passed.

The Legal Notice has been sent to seven firms and was posted in the Bradenton Herald already. To cover more area, Tampa and St Pete paper will post it today. Sharon has collected more names/addresses of firms that may be interested. Sharon will give the list to Gia.

The group discussed the movement of money in the budget by Resolution. And how the incoming taxes are distributed in the budget report.

Discussed the 1016 Administration forms on Auditor rating, two are for interviews/rating and one for submittal rating. The Auditor Interview Evaluation Form (1016 administrative with 5 items)

1. 'Understanding of Budget process for Special District' - needs corrected to reflect our special district requirements on timings, etc.

The deadline for the Budget is July 1st. If an increase in assessments is proposed. a letter goes to owners - a 21-day notice (not 15).

The 'Notes' listed under 1. Are okay.

2. The Meeting Notice section is okay.
3. FIPCA is our requirements. It is okay.
4. Differences between Special District and other Governmental entities. Okay.
5. Discounts offered section - Is okay.

We discussed the differences between our Special District and CDDs (Community Development Districts).

The bid submittals deadline is Wednesday, May 10th. The Trustees will open them that evening in a Work Session. Thursday, May 11th our committee meets again, and we fine-tune our questions for the interviews. All firms must get the same questions. In our May 11th meeting we will be able to read the submittals and discuss them among ourselves and could begin rating (individually). But we must leave the submittals at the office.

Gwen emphasized the CPA firm's peer reviews, even though it is done only at random. Sharon emphasized the knowledge of requirements found in the Statute and, FICPA Manual and Uniform Accounting Manual.

WEB LINKS:

FL Statutes:

<http://leg.state.fl.us/statutes/index.cfm?StatuteYear=2022&Tab=statutes&Submenu=1&NewSelection=Go>

FICPA:

<https://www.ficpa.org/sites/default/files/2022-02/SLGOV%20Compliance%20Auditing%20in%20Florida%20Practice%20Aid%20-%202022%20Final.pdf>

Uniform Accounting Systems:

<https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/localgov/2021-2022-uas-manual.pdf>

Sharon suggested we look at the FICPA compliance manual for state and local (2020) starting on Page 78 through 90. Page 78 describes kinds of districts. Gwen will email pages 78 through 90 to the committee members.

Our RFP, Page 2, at the bottom, refers to the Rules of the Auditor General Chapter 10.550, the Uniform Accounting System, Government Auditing Standards issued by the Comptroller General of the United States and the FICPA Auditing Standards.

Our Special District is limited by our Charter (County). Expenses are authorized for public purpose. It is important the Audit emphasizes on internal control. Examine activities, applications, done within law.

FICPA page 86 through 94 addresses FS 189 (under UNIFORM SPECIAL DISTRICT ACCOUNTABILITY ACT), 218 (under PLANNING AND DEVELOPMENT), and 298 (under TAXATION AND FINANCE).

Committee members will email interview questions to Sharon. Sharon will compile the questions.

Next meeting is **May 11th at 10:00 AM**. Finalize interview questions. Review submittals.

May 17th is set aside for interviewing firms.

Gwen moved to adjourn. Marie seconded the motion. We adjourned at 11:23 AM.

Recording Secretary: Gwen Norris

Approved by: Committee

Date: May 11, 2023