

Agenda
Bayshore Gardens Park & Recreation District
Auditor Selection Committee Meeting
Wednesday; April 12, 2023, at 10:00 A.M.

1. Roll Call
2. Approval of Minutes
3. If RFP Has Been Sent to Office to Notice in Legal Notice; We Will Start With # 4 on Agenda
4. Review Auditor Interview Evaluation Form 1016 Administrative
5. Review Auditor Interview Evaluation Form 1016 Administrative 2pgs
6. Auditor compliance form
7. Recommendation to the Board
8. Questions
9. Additional Items as Needed
10. Adjourn

Pursuant to Section 286.26, Florida Statutes, and the Americans with Disabilities Act, any handicapped person desiring to attend this meeting should contact the District Manager at least 48 hours in advance of meeting to ensure that adequate accommodations are provided for access to the meeting.

Pursuant to Section 286.0105, Florida Statutes, should any person wish to appeal a decision of the Board with respect to any matter considered at this meeting, he or she will need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is based.

Auditor Selection Committee
Bayshore Gardens Park & Recreation District
6919 26th Street West
Bradenton, FL 34207

August

Timothy Gruters
Carr, Riggs & Ingram
50 Central Ave Ste 910,
Sarasota, FL 34236

Dear Mr. Gruters:

On behalf of the Auditor Selection Committee thank you for your detailed proposal and patience during our selection process.

We have reviewed all of the proposals, and have to admit, this was not an easy process – every company we looked at was qualified. However, we have found another group which we feel is more compatible with our needs and resources.

Again, thank you

Cordially

Belle Baxter
Chair

BAYSHORE GARDENS PARK AND RECREATION DISTRICT
Auditor Interview Evaluation Form

1016 administrative

FIRM

CONTACT PERSON

Each statement shall be given a value as follows, five (5) top rating and one (1) the lowest.

1. Understanding of Budget process for a Special District Points awarded _____

TIMELINE

- By the date Property Appraiser certifies the tax roll the District's staff should prepare a rough draft budget for the next fiscal year in order to be ready to recommend a proposed tentative millage rate to the Board.
- Within the later of 35 days of the Property Appraiser certifying the tax roll or July 1, the Special District sets the current year proposed millage rate and the time, date and location of the tentative budget hearing and informs the Property Appraiser.
- Within 55 days the property appraiser mails the TRIM notice.
- Within two days of the tentative budget hearing the Special District posts the tentative budget.
- No sooner than ten days after the TRIM notice but by day 80 the District holds a meeting to amend and adopt the tentative budget and millage rate.
- Within 15 days of this meeting the Special District advertises the final millage and budget hearing.
- Within two to five days of the advertisement the Special District holds the final millage and budget hearing.
- Budget amendments must be adopted by 60 days after fiscal year end.

NOTES: The budget must be adopted by resolution and must be a zero based budget where taxes plus other sources plus carryforwards equal appropriations. The budget must show for each fund required by law the budgeted revenues and expenditures by organizational unit which are at the level of detail required for the annual financial report. The adopted budget must regulate expenditures of the special district, and an officer of a special district may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget. - F.S. 189.016(3).

2. Understanding of Meeting notices for Special District Points awarded _____

- A regular meeting schedule must be prepared at least annually that includes time, date and location of each meeting and advertised in a specific type of newspaper and posted on the District's website.
- Meeting notices for any meeting other than a regular meeting must be advertised in the same way as the regular schedule at least seven days before the meeting with the day, time and place.
- The meeting schedule and notices must inform the public that anyone wanting to appeal a decision made at the meeting must have a verbatim record of the meeting that includes the testimony and evidence on which the appeal is based.
- Agendas and meeting materials that are available in electronic format (excluding confidential and exempt information) must be posted to the District's website at least seven days before each meeting.

3. Understanding of FIPCA requirements Points awarded _____

In order to perform certain audit and attestation engagements in the State of Florida a CPA firm must enroll in a Florida Board of Accountancy approved peer review program. The firm must have an external peer review at least once every three years. Since inception Grau and Associates has participated in a peer program also for the purposes of meeting AICPA membership requirements and Government Auditing Standard requirements and has met the AICPA, FICPA, and Government Auditing Standard requirements without fail.

4. Understanding of difference between Special District and other Governmental entities. Points awarded _____

The main differences between Special Districts and other Governmental entities is purpose, authority, and applicable statutes. A Special District is set up for a specific purpose; whereas, in general other Governmental entities are not. A Special District has explicit authority under its charter and applicable laws; whereas, some areas of other Governmental entities' authorities are implicit. Special Districts are subject to Florida Statute 189 and other laws specific to it whereas other governmental entities would not be subject to these.

5. If a discount was offered, what was the basis of that offer?

We discounted the start-up costs that are involved in the first year of an audit. Start-up costs include the time that it takes us to:

- Validate information that was included in the prior year financial report.
- Make sure no information is missing from the prior year financial report.
- Review the previous auditor's work papers.
- Gain a foundational understanding of the District's internal controls and their environment.
- Validate the accuracy of existing policy and procedure documents.
- Obtain and process important permanent file information such as long-term agreements.
- Ensure continuity of the current year financial statement presentation with the prior year financial statement presentation.

EVALUATOR _____ DATE _____ TOTAL POINTS _____

Committee approved form date _____

AUDITOR COMPLIANCE WITH RFP

Proposal received on time

Proposal properly addressed

Whether the RFP is submitted in proper form.

Experience of the firm with special districts within the last five years. Evidence of any previous experience in projects of a similar nature-provide contact names and phone numbers along with project names and appropriate agency contacts. A listing of Florida counties, Municipalities and **special districts** for which the proposer is currently providing or within the last five years has provided audit services.

Willingness and ability to complete the project within the time and budget constraints, considering the firm are current and projected workload.

Whether the audit firm is independent and licensed under Chapter 473, Florida Statutes, to practice in Florida.

The firm must have been established in Florida and performed continuous CPA services for a minimum of five years.

The-firm must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

Whether the firm has any conflicts of interest with regard to any other work performed by the firm for BGPD.

A list of all lawsuits in which the firm has been named as a defendant in the past two (2) calendar years.

The firm should indicate any disciplinary actions that have been instituted or proposed during the last three calendar years against the firm or any of the firm's professionals assigned to the audit
The firm should describe the results of any State or Federal reviews during the past three calendar years of the firm's governmental client audit work.

The names and positions of each professional to be assigned to this audit, including familiarity with projects of a similar nature and training and experience appropriate to the nature of the project. And the estimated amount of involvement expressed as a percentage of time, of each of the staff members.

The firm should indicate its approach to peer review and provide a report of the two most recent peer reviews. Indicate whether the peer reviews included a review of local government client activities.

Demonstrated understanding of BGPD's requirements

Whether the firm submits a copy of its last external quality control review report and has a record of quality audit work

Auditor Selection Committee
Bayshore Gardens Park & Recreation District
Report to the Board
August 21, 2018

The Auditor Selection Committee has selected the following three auditors for consideration in this order

1 Mauldin & Jenkins
1401 Manatee Ave W #1200
Bradenton, FL 34205

2. Braxton & Holway
4312 75th St W
Bradenton, FL 34209

3. Grau & Associates
2700 N Military Trail #350
Boca Raton, FL 33431

We recommend the continued use of Mauldin & Jenkins as our auditors for fiscal year 2017-2018, with an annual extension for four more years. They are ready to start the audit once negotiations with the Board are complete. You will note in their proposal a financial discount for each of these five years; this is because they have a professional relationship with our accountant and a familiarity with our previous audits.

We are confident that if negotiations with Mauldin & Jenkins are unsuccessful, Braxton & Holway would be an excellent second choice. They are a local firm, and also have a professional relationship with our accountant. The liaison they propose has worked with the District in the past.

While Grau & Associates has the greatest experience with Florida special districts we have ranked them third because their location, in Boca Raton, means no on-site communications. Everything would be transmitted electronically and as they have no previous experience with Bayshore Gardens this could impede the audit. In addition, their fee is higher than we are used to paying.

Respectfully submitted

Belle Baxter
Chair

cc: S Denson, G Norris

BAYSHORE GARDENS PARK AND RECREATION DISTRICT
Auditor Interview Evaluation Form

1016 administrative

FIRM

CONTACT PERSON

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1. Understanding of Budget process for a Special District Points awarded _____

2. Understanding of Meeting notices for Special District Points awarded _____

3. Understanding of FIPCA requirements Points awarded _____

4. Understanding of difference between Special District and other Governmental entities.
Points awarded _____

5. If a discount was offered, what was the basis of that offer.

EVALUATOR _____ DATE _____ TOTAL POINTS _____

Committee approved form date _____