
The Auditor Selection Committee shall follow the process and procedures as outlined in FS 218.391. Renewals may be contracted pursuant to 218.391 (8) in writing by the committee without additional selection procedures. This process must be used to employ an auditor for the District.

The Chairman must appoint an Auditor Selection Committee consisting of at least three (3) members from the community and or Trustees. The Treasurer shall not serve on this committee. The meetings of the committee must be noticed pursuant to FS 189.015. All meetings must be open to the public and minutes taken.

The first Auditor Selection Committee shall be appointed as soon as possible after the adoption of the Policy. If a change is foreseen in auditing firms, after the initial hiring of an auditor, the Committee will convene, about the beginning of February. As indicated previously, Section 218.391(3)(c), Florida Statutes, requires that the audit committee provide interested audit firms with an RFP(request for proposal). The RFP is required to include information on how proposals are to be evaluated and such other information as the committee determines is necessary for the firm to prepare a proposal.

The committee will be provided a copy of the appropriate Florida Statutes and a copy of Mid-America Intergovernmental Audit Forum's "Selecting an External Auditor". The committee will select a chairman and a secretary. Minutes of the meetings must be taken and turned into the District as a public record. The committee is subject to the Sunshine Laws.

The committee shall establish a calendar for the process:

1. Date Public Notice and RFP published in Newspaper
2. Date proposals are due (Original and 9 copies)
3. Date to be opened by Board of Trustees at a regularly scheduled Work Session
4. Date the Committee to meet to prioritize the proposals
5. Second Meeting date if necessary
6. Date referred to Board of Trustee Meeting and selection made

7. Date the Contract commences

In late February, the Chairman must place an ad for sealed bids in the Bradenton Herald (see example ad included). A deadline for auditing firm submissions should be 7:00 p.m. the day of the first Work Session meeting in March. The sealed proposals are presented to the Board. Proposals are opened at Board Meeting Work Session and then presented to the Auditor Selection Committee.

The Wednesday following the first Board Work Session in March, the Auditor Selection Committee shall meet and review proposals and select an auditing firm. If a recommendation cannot be made to the Board at the conclusion of this committee meeting, a second meeting shall be held the following Monday.

The District reserves the right to accept any proposal, to reject any or all proposals, to waive any technical errors or omissions, and to request any or all proposals, to

Once the RFP is issued all prospective applicants and any agent, representative or person acting at the request of such prospective applicant shall be prohibited from discussing any matters related in any way to this RFP with any District Board member, officer, agent, or employee other than the Auditor Selection Committee Representative or may otherwise be directed in this RFP.

The proposals will be evaluated based upon the perceived ability of the applicant to perform the services described herein, the cost of such services, the time required for implementing such services and in general the application which best meets the needs of this Special Taxing District.

The Board will select an auditing firm based on the ranking of the Committee and negotiate a contract for the District. The Firm awarded the Contract shall be notified in writing by the Board of Trustees.

Sample Advertisement for Bradenton Herald

BAYSHORE GARDENS PARK AND RECREATION DISTRICT hereby requests sealed proposals for financial audit services for the fiscal year ending September 30, _____ as required by Section 218.39, Florida Statutes. The Auditing entity submitting a proposal must be duly licensed under Chapter 473, qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy, and able to provide the Annual Financial Audit Report/Financial Statements by December 1, _____. Proposal shall include references for current government auditing engagements, a description of the staff to be assigned to the engagement, proposal timeline, and proposed fee. Additionally, the proposal should include the proposed compensation for renewals. All applicants interested in providing the above-described services to the District must submit in a sealed envelope one (1) signed original and three (3) copies of the above referenced information, as well as a resume of the applicant's qualifications and experience along with any pertinent supporting data by 7:00 p.m. local time, _____, to the attention of Auditor Selection Committee, Bayshore Gardens Park & Recreation District, 6919 26th Street West, Bradenton, FL 34207. Any proposals received by the District after the stated date and time will not be considered. The proposals will be publicly opened at the Board of Trustees' Work Session, _____, 7:00p.m., Board Room, 6919 26th Street West, Bradenton, Florida 34207. Proposals shall clearly indicate the legal name of the applicant, as well as current contact information, and shall be signed by the owner or an agent or officer having legal authority to bind the applicant. The applicant must be authorized to conduct business in the State of Florida. All expenses incurred in making the proposal shall be done by the applicant. The applicant understands that upon receipt of the proposal by the District the proposal documents become a "public record", as defined in Chapter 119, Florida Statutes and those documents are subject to public disclosure in accordance with that chapter

Any comments, questions, or requests for clarification, interpretation or additional information concerning the RFP should be submitted in writing to the Auditor Selection Committee, Attn: _____, at the above address. The applicant is not entitled to rely upon, and the District will not be bound by, any oral interpretations given by District staff or representatives. Written addenda or determinations issued by Auditor Selection Committee are the only method by which this RFP may be clarified, interpreted or modified. If any such written decisions are issued, the District will make reasonable efforts to notify all applicants. However, each applicant shall be responsible for contacting the District Office, prior to submitting their proposal, to determine if any such written decisions have been issued and to amend their proposal as necessary.

APPENDIX A

Auditor Selection Law Pages 23 and 24

218.391 Auditor selection procedures.--

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a charter county, municipality, special district, district school board, charter school, or charter technical career center shall establish an audit committee. Each noncharter county shall establish an audit committee that, at a minimum, shall consist of each of the county officers elected pursuant to s. 1(d), Art. VIII of the State Constitution, or a designee, and one member of the board of county commissioners or its designee. The primary purpose of the audit committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the audit committee may

serve other audit oversight purposes as determined by the entity's governing body. The public shall not be excluded from the proceedings under this section.

(3) The audit committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the audit committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), 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.

(c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.

(5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.

(6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.


(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

Approved 5-15-18 
Revised _____
Effective 5-15-18