

RESOLUTION NO. 25-07

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA, AMENDING RESOLUTION NO. 25-04; AMENDING SECTION 2. ESTABLISHMENT OF THE COMMITTEE FOR THE REMOVAL OF AUDITOR SELECTION COMMITTEE MEMBER(S), IN ACCORDANCE WITH SECTION 218.391 OF THE FLORIDA STATUTES AND APPOINTING MEMBER(S) TO SERVE THEREON AND PROVIDING FOR RELATED MATTERS; AUTHORIZING THE TOWN MANAGER OR HER/HIS AUTHORIZED DESIGNEE TO TAKE ANY NECESSARY FURTHER ACTIONS TO EFFECTUATE THE INTENT OF THIS RESOLUTION; PROVIDING FOR THE INCORPORATION OF RECITALS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR THE ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Dundee (the "Town") is a Florida municipal corporation vested with home rule authority pursuant to the Municipal Home Rule Powers Act (F.S. Chapter 166) and Article VIII, §2 of the Florida Constitution; and

WHEREAS, pursuant to Section 2(b), Article VIII of the Florida Constitution and Chapter 166, Florida Statutes, the Town is vested with governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions, and render municipal services, including the general exercise of any power for municipal purposes; and

WHEREAS, the Town Commission of the Town of Dundee (the "Town Commission") recognizes the importance of an independent annual financial audit to ensure the proper use of public funds; and

WHEREAS, Section 218.391, Florida Statutes (2025), establishes procedures for the selection of external auditors to perform the financial audits required by Section 218.39, Florida Statutes (2025); and

WHEREAS, Section 218.391, Florida Statutes (2025), requires the Town Commission to establish an *auditor selection committee* and sets forth the requirements for an *auditor selection committee* and its composition; and

WHEREAS, pursuant to Section 218.391(2)(b), Florida Statutes (2025), the *auditor selection committee* must, at a minimum, consist of at least three (3) members, with one (1) member of the Town Commission, who shall serve as the chair of the committee; and

WHEREAS, pursuant to Section 218.391, Florida Statutes (2025), the primary purpose of the *auditor selection committee* is to assist the Town Commission in selecting an auditor to conduct the annual financial audit required in Section 218.39, Florida Statutes (2025); and

WHEREAS, in order to serve such purpose, the *auditor selection committee* is required to perform those duties set forth in Section 218.319(3), Florida Statutes (2025), which includes, but is not limited to, the following: (i) establishing factors to use for the evaluation of audit services; and (ii) ranking and recommending to the Town Commission no fewer than three (3) firms deemed to be the most highly qualified to perform the required services; and

WHEREAS, if the Town Commission is unable to negotiate a satisfactory contract with any of the recommended firms, the *auditor selection committee* shall recommend additional firms, and negotiations shall continue until such an agreement is reached; and

WHEREAS, the current Town of Dundee external auditor contract was not renewed by the Town Commission and has therefore expired with the conclusion of the fiscal year 2022-2023 Town of Dundee audit; and

WHEREAS, the Town Commission of the Town of Dundee, Florida, finds that the approval of this **Resolution No. 25-07** is intended to enhance the present advantages that exist within the corporate limits of the Town of Dundee, Florida; is consistent with the public interest and this **Resolution No. 25-07** is intended to promote, protect, and improve the public health, safety, and general welfare of the employees, citizens, and residents of the Town of Dundee, Florida.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA, AS FOLLOWS:

Section 1. Incorporation of Recitals.

The above-referenced factual recitals (WHEREAS clauses) and referenced exhibits are incorporated herein as true and correct statements which form a factual and material basis for the passage of this **Resolution No. 25-07**, and the Town Commission of the Town of Dundee, Florida, hereby adopts the above-referenced factual recitals as the legislative findings supporting the passage of this **Resolution No. 25-07**. The above factual recitals are hereby incorporated herein and serve as a factual and material basis for the passage of this **Resolution No. 25-07**.

Section 2. Establishment of Committee.

Pursuant to Section 218.391, Florida Statutes (2025), and applicable Florida law, the Town Commission of the Town of Dundee, Florida, hereby establishes an *auditor selection committee* (the “Committee”), as follows:

- (a) The Committee for a municipality shall consist of at least three (3) members; and

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- (b) One (1) member of the Committee shall be a member of the Town Commission of the Town of Dundee who shall serve as the chair of the Committee; and
- (c) An employee, a chief executive officer, and/or a chief financial officer of the Town of Dundee shall not serve as a member of the Committee; and
- (d) An employee, a chief executive officer, or a chief financial officer of the Town of Dundee may serve the Committee in an advisory capacity; and
- (e) The Committee shall act in accordance with rules and guidance of the Auditor General of the State of Florida and with Section 218.391, Florida Statutes (2025), and perform all functions described in Section 218.391(3), Florida Statutes (2025), including:
 - (i) Establishing factors to use for the evaluation of audit services which shall include compensation as one (1) of the factors;
 - (ii) Publicly announcing requests for proposals;
 - (iii) Providing interested firms with a request for proposal;
 - (iv) Evaluating proposals provided by qualified firms; and
 - (v) Ranking and recommending in order of preference the three (3) firms deemed to be the most highly qualified to perform the required services after considering the established evaluation factors.
- (f) The Committee shall comply with all applicable provisions of Florida's Government in the Sunshine Law and Public Records Laws in the conduct of its business;
- (g) The following person(s) are hereby removed and appointed to the auditor selection committee:
 - (i) Alethea Pugh, Committee Chair;
 - (ii) **Removed** - Kevin Kitto, former commissioner; and
 - (iii) Archie Sapp, long term resident of the Town of Dundee
 - (iv) **Appointed** - Donaldson Barclay, resident of the Town of Dundee

- (h) The Town's Director of Public Utilities/Special Projects Coordinator, Tracy Mercer, shall continue to serve in an advisory capacity to the Committee;
- (i) Appropriate Town of Dundee staff and/or consultants, as determined by the Town Manager, shall assist the Committee in any administrative duties and/or requirements; and
- (j) The term of the new members of the Committee shall commence on their date of appointment as established in this **Resolution No. 25-07**, and the Committee shall be automatically dissolved upon acceptance or rejection by the Town Commission of the auditor recommendations.

Section 3. Authorization.

The Town Manager, or her/his designee, is hereby authorized to take any and all necessary further action(s) to effectuate the intent of this **Resolution No. 25-07** which includes, but shall not be limited to, conduct negotiations with the highest-ranked qualified auditor firm as determined by the Town Commission and, if all criteria established by this **Resolution No. 25-07** and Section 218.391(7) of the Florida Statutes are satisfied, enter into and execute an agreement with the highest-ranked qualified auditor firm.

Section 4. Administrative Correction of Scrivener's Errors.

It is the intention of the Town Commission that sections of this **Resolution No. 25-07** may be renumbered or re-lettered and the word "resolution" may be changed to, "section", or such other appropriate word or phrase in order to accomplish such intentions; and sections of this **Resolution No. 25-07** may be re-numbered or re-lettered and the correction of typographical and/or scrivener's errors which do not affect the intent may be authorized by the Town Manager or designee, without need of public hearing, by filing a corrected or re-codified copy of same with the Town Clerk.

Section 5. Conflicts.

All resolutions in conflict with this **Resolution No. 25-07** are repealed to the extent necessary to give this **Resolution No. 25-07** full force and effect.

Section 6. Severability.

The provisions of this **Resolution No. 25-07** are severable. If any section, subsection, sentence, clause, phrase of this **Resolution No. 25-07**, or the application thereof shall be held invalid, unenforceable, or unconstitutional by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby. The Town Commission of the Town of Dundee hereby declares that it would have passed this **Resolution No. 25-07**, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared invalid, unenforceable, or unconstitutional, or unenforceable. If

any word, sentence, clause, phrase, or provision of this **Resolution No. 25-07** for any reason is declared by any court of competent jurisdiction to be invalid, unenforceable, or unconstitutional, then all remaining provisions and portions of this **Resolution No. 25-07** shall remain in full force and effect. If any section, subsection, sentence, clause or phrase of this **Resolution No. 25-07** is, for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this **Resolution No. 25-07**. The Town of Dundee, Florida, by and through its Town Commission, hereby declares that it would have passed this **Resolution No. 25-07**, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 7. Effective Date. This **Resolution No. 25-07** shall take effect immediately upon passage by the Town Commission of the Town of Dundee, Florida.

READ, PASSED AND ADOPTED at a duly called meeting of the Town Commission of the Town of Dundee, Florida, assembled on the 25th day of March, 2025.

TOWN OF DUNDEE

Samuel Pennant, Mayor

ATTEST WITH SEAL:

Erica Anderson, Town Clerk

Approved as to form:

Frederick J. Murphy, Jr., Town Attorney