



Memorandum

Meeting Details: October 1, 2025

Prepared For: Hon. Mayor Brooks & Board of Commissioners

Staff Contact: Andrew Laflin, Finance Director

Subject: RFP for Auditing Services – Selection Committee Scoring Results

Background

Section 218.391, Florida Statutes, the auditor selection law, establishes required procedures for the selection of auditors to perform the financial audits required by Section 218.39, Florida Statutes, for counties, municipalities, special districts, district school boards, charter schools, and charter career technical centers. These procedures help ensure selection of a qualified auditor and satisfactory audit effort.

The established auditor selection process requires a request for proposal (RFP) for the solicitation of the necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The auditor selection law requires that the governing body of each county, municipality, special district, district school board, charter school, and charter technical career center establish an auditor selection committee. Section 218.391(2)(d), Florida Statutes, provides that while the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the financial audit, the auditor selection committee may serve other audit oversight purposes as determined by the entity's governing body.

The Board of Commissioners is serving as the auditor selection committee for the RFP for auditing services for fiscal year 2025-2029. Proposals were received from four qualified firms. Each selection committee member independently reviewed each proposal and provided scoring results on the following criteria:

- Firm Qualifications & Experience
- Engagement Team & Staff Experience
- Methodology

Details of scoring results and overall ranking by firm are included in Exhibit A – Scoring Analysis. The highest ranked firm was Mauldin & Jenkins, LLC.

Fiscal Impact

The fee estimates from proposals received ranged from \$53,700 to \$68,000 (assuming one federal single audit program or state financial assistance project) for the fiscal year 2025 audit. Total fees over the five year period from the highest ranked firm are \$278,500.

Recommendation(s)

Staff recommends that the Board of Commissioners select the highest ranked firm to provide auditing services for the City of Madeira Beach, based on the evaluation and ranking of each proposal performed in accordance with the scoring system outlined in RFP No. 25-10.

Attachments

- Exhibit A – Scoring Analysis