



Memorandum

Meeting Details: August 27, 2025

Prepared For: Hon. Mayor Brooks & Board of Commissioners

Staff Contact: Andrew Laflin, Finance Director

Subject: RFP for Auditing Services – FY 2025 - 2029

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.

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.

Recommendation(s)

Staff recommends that the Board of Commissioners review the four proposals submitted in response to RFP No. 25-10 for Financial Auditing Services and perform an evaluation and ranking of each proposal in accordance with the scoring system outlined in RFP No. 25-10.

Attachments

- RFP No. 25-10 – Financial Auditing Services
- Addendum No. 1 – RFP No. 25-10
- Auditor Selection Guidance – Florida Auditor General
- Response to RFP 25-10 – Baker Tilly
- Response to RFP 25-10 – James Moore & Co.
- Response to RFP 25-10 – Mauldin & Jenkins
- Response to RFP 25-10 - MKA