

## RESOLUTION 2024 - 15

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, CREATING AN AUDIT SELECTION COMMITTEE, APPOINTING THREE (3) MEMBERS TO THE AUDIT SELECTION COMMITTEE; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 218.391, Florida Statutes, commonly referred to as the “Auditor Selection Law,” establishes required procedures for the selection of external auditors to perform the financial audits required by Section 218.39, Florida Statutes; and

**WHEREAS**, Section 218.391, Florida Statutes requires that each municipality shall establish an auditor selection committee (“committee”) and sets forth requirements for such committee’s composition and responsibilities; and

**WHEREAS**, Section 218.391, Florida Statutes provides that the Auditor Selection Committee for a municipality must consist of at least three (3) members, one of which must be a member of the governing body who must serve as the committee chair; and

**WHEREAS**, the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the committee may serve other audit oversight purposes as determined by the entity’s governing body; and

**WHEREAS**, the duties of the audit selection committee shall include: establishing 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; and

**WHEREAS**, the committee shall also 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; and

**WHEREAS**, the committee shall 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 firms to prepare a proposal; and

**WHEREAS**, the committee shall evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to the applicable statute, it shall not be the sole or predominant factor used to evaluate proposals; and

**WHEREAS**, the committee shall also 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 by the relevant statute. 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; and

**WHEREAS**, the City Commission desires to create an Audit Selection Committee, and appoint three (3) members with the with one person from the City Commission serving as the Chair.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, AS FOLLOWS:**

**Section 1.** Adoption of Representations. The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

**Section 2.** Creation of Audit Selection Committee. The City Commission of the City of Pahokee hereby creates and establishes an Audit Selection Committee to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39, Florida Statutes and to perform all other functions required by this Resolution.

**Section 3.** Appointment of Members to Audit Selection Committee. The City Commission of the City of Pahokee hereby appoints the following three (3) members to the Audit Selection Committee:

\_\_\_\_\_ (Committee Chair)

\_\_\_\_\_ (Member)

\_\_\_\_\_ (Member)

**Section 4.** Effective Date. This Resolution shall be effective immediately upon its adoption.

**PASSED and ADOPTED** this 11<sup>th</sup> day of June 2024.

ATTEST:

\_\_\_\_\_  
Nylene Clarke, CMC, Interim City Clerk

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

\_\_\_\_\_  
Burnadette Norris-Weeks, P.A  
City Attorney

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

**VOTE:**

Commissioner Boldin	_____ (Yes)	_____ (No)
Commissioner Cowan-Williams	_____ (Yes)	_____ (No)
Commissioner McPherson	_____ (Yes)	_____ (No)
Vice-Mayor Murvin	_____ (Yes)	_____ (No)
Mayor Babb	_____ (Yes)	_____ (No)