RESOLUTION NO. 2026-72

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, AUTHORIZING THE ISSUANCE AND COMPETITIVE ADVERTISEMENT OF REQUEST FOR PROPOSALS (RFP) NO. 2026-02 FOR COMPREHENSIVE FORENSIC AUDIT SERVICES; APPROVING THE RFP DOCUMENT AND SOLICITATION SCOPE; AUTHORIZING THE CITY MANAGER TO EXECUTE PROCUREMENT PROCEDURES AND CONVENE AN EVALUATION COMMITTEE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Pahokee, Florida ("City"), is a municipal corporation organized and existing under the laws of the State of Florida, operating under a Commission-Manager form of government; and

WHEREAS, the City Commission is dedicated to maintaining the highest standards of financial integrity, institutional accountability, fiduciary transparency, and public trust in the administration of municipal funds; and

WHEREAS, the City does not maintain an internal audit department, and the City Commission has determined that an independent, external forensic examination of historical municipal financial records is essential to verify transactions, evaluate internal controls, and detect any potential irregularities, unauthorized expenditures, waste, or policy non-compliance; and

WHEREAS, City Administration has prepared Request for Proposals (RFP) No. 2026-02, titled "Forensic Audit Services – Comprehensive Financial, Disbursement & Internal Controls Examination," attached hereto and incorporated herein as Exhibit "A"; and

WHEREAS, the proposed RFP outlines a specialized scope of work across three critical financial domains and historical timeframes:

1. Focus Area A: Accounts Payable, Vendor Disbursements, and Purchasing Card/Credit Transactions (January 11, 2023 through September 30, 2026);
2. Focus Area B: Cash Handling, Intake Points, Wire/ACH Disbursements, and Multi-Period Bank Reconciliations (June 28, 2022 through September 30, 2026); and
3. Focus Area C: Payroll Integrity, Overtime/Timecard Overrides, and Employee Expense Reimbursements (June 28, 2022 through September 30, 2026); and

WHEREAS, the solicitation requires independent Certified Public Accountants (CPAs) and Certified Fraud Examiners (CFEs) adhering to AICPA Statement on Standards for Forensic Services No. 1 (SSFS 1), ACFE Professional Standards, and GAO Yellow Book standards; and

WHEREAS, the City Commission finds that competitively soliciting and advertising RFP No. 2026-02 is in the best interest of the City of Pahokee and its residents.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PAHOKEE, FLORIDA, 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. Approval and Authorization**.** The City Commission of the City of Pahokee hereby authorizes the issuance, release, and competitive advertisement of RFP No. 2026-02: Comprehensive Forensic Audit Services, in substantially the form attached hereto as Exhibit "A," subject to minor non-substantive adjustments and legal review by the City Attorney..

Section 3. Procurement & Evaluation Authority.
The City Manager, or designee, is hereby authorized and directed to:

a) Publish and distribute RFP No. 2026-02 across designated procurement platforms, including DemandStar and City publications, pursuant to City purchasing policies and applicable Florida Statutes.
b) Enforce the municipal Cone of Silence throughout the solicitation process.
c) Establish and appoint a qualified Evaluation Committee to review, score, and rank responsive submittals based on the approved 100-point technical and cost criteria.
d) Present the Evaluation Committee's final rankings and recommendations to the City Commission for formal contract award and final contract approval.

Section 4. Conflict. All resolutions in conflict herewith are hereby and expressly repealed.

Section 5. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 27 day of October, 2026.

_____
Keith W. Babb, Jr., Mayor

ATTEST:

_____
Nylene Clarke, CMC, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

_____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Mayor Babb	_____ (Yes)	_____ (No)
Vice Mayor McDonald	_____ (Yes)	_____ (No)
Commissioner Cowan-Williams	_____ (Yes)	_____ (No)
Commissioner McPherson	_____ (Yes)	_____ (No)
Commissioner Scott	_____ (Yes)	_____ (No)

EXHIBIT "A"

Request for Proposals (RFP) No. 2026-02, Forensic Audit Services – Comprehensive Financial, Disbursement & Internal Controls Examination,

(ATTACHED)