

RESOLUTION NO. 23-349

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA, ACCEPTING AND APPROVING THE RANKING BY THE AUDITOR SELECTION COMMITTEE OF RESPONDENTS TO REQUEST FOR PROPOSAL NO. 23-003 FOR INDEPENDENT AUDITING SERVICES, AUTHORIZING THE CITY MANAGER TO EXECUTE ALL DOCUMENTS CONSISTENT THEREWITH UPON THE ADVICE AND CONSENT OF THE CITY ATTORNEY; PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the City of Key West issued Request for Proposals No. 23-003, for Independent Auditing Services on October 17, 2023; and

WHEREAS, in Accordance with Florida Statutes 218.391 and Resolution 23-087, an Auditor Selection Committee was established comprised of Chairman Samuel Kaufman, and members Tina Boan, Mark Finigan, Lisa Knowles, and Denise Rohrer; and

WHEREAS, in Accordance with Florida Statutes 218.391 and Resolution 23-305, the Auditor Selection Committee composition was changed to be comprised of Chairman Samuel Kaufman, and members Tina Boan, and Lisa Knowles; and

WHEREAS, four firms responded, all of which were determined to be responsive by the Auditor Selection Committee at their November 28, 2023 meeting. Accordingly, the committee then ranked the responsive proposals; and

WHEREAS, staff recommends that the City Commission accept the rankings of the Auditor Selection Committee and authorize the

City Manager to negotiate and enter into an agreement with Keefe McCollough; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA, AS FOLLOWS:

Section 1: That the top responses for Independent Auditing Services are hereby ranked by the Auditor Selection Committee and approved by the City Commission as follows:

- (1) Keefe McCollough
- (2) Marcum LLP
- (2) Mauldin & Jenkins
- (3) CliftonLarsonAllen LLP

Section 2: That the City Manager is hereby authorized to negotiate and execute a contract with the first-ranked firm in conformance with terms and conditions contained in the proposal package, upon advice and consent of the City Attorney.

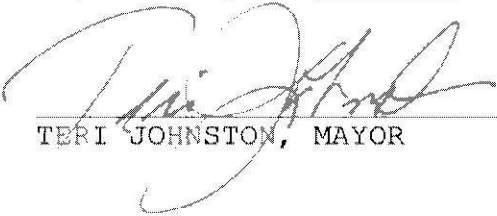
Section 3: That this Resolution shall go into effect immediately upon its passage and adoption and authentication by the signature of the Presiding Officer and the Clerk of the Commission.

Passed and adopted by the City Commission at a meeting held this 14th day of December, 2023.

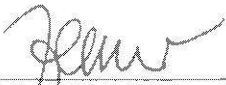
Authenticated by the Presiding Officer and Clerk of the  
Commission on 15th day of December, 2023.

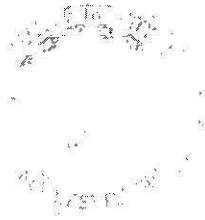
Filed with the Clerk on December 15, 2023.

Mayor Teri Johnston	<u>Yes</u>
Vice Mayor Sam Kaufman	<u>Yes</u>
Commissioner Lissette Carey	<u>Yes</u>
Commissioner Mary Lou Hoover	<u>Yes</u>
Commissioner Clayton Lopez	<u>Yes</u>
Commissioner Billy Wardlow	<u>Yes</u>
Commissioner Jimmy Weekley	<u>Yes</u>

  
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TERI JOHNSTON, MAYOR

ATTEST:

  
\_\_\_\_\_  
KERI O'BRIEN, CITY CLERK




## MEMORANDUM

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Date: December 14, 2023

To: Honorable Mayor and Commissioners

Via: Albert P. Childress   
City Manager

From: Christina Bervaldi  
Director of Finance

Subject: **Awarding Request for Proposals #23-003, Independent Auditing Services**

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### Introduction

Staff respectfully requests the City Commission accept and approve the ranking made by the Auditor Selection Committee for Independent Auditing Services and authorize the City Manager to negotiate and execute a contract, subject to City Attorney review and approval, with the highest ranked proposer, Keefe McCollough.

### Background

On April 5, 2023, pursuant to Section 218.391 of Florida Statutes, an Auditor Selection Committee, whose primary purpose is to assist the City Commission in selecting an external/independent auditor to conduct the City's required annual audits was established via Resolution 23-087. The Auditor Selection Committee is comprised of the following five members:

- Samuel Kaufman – Chair
- Tina Boan
- Mark Finigan
- Lisa Knowles
- Denise Rohrer

On October 17, 2023, Request for Proposal (RFP) #23-003, Independent Auditing Services, was formally advertised. The due date and time for the receipt of proposals was established for November 2, 2023 at 3:00 p.m.

Unfortunately, after the publication of RFP 23-003, two (2) members of the Auditor Selection Committee determined that they were no longer able to commit the time needed to assist the City by sitting on the Auditor Selection Committee. This change resulted in a need to change the composition of the Auditor Selection Committee through a partial rescinding of Resolution 23-087 and the passing of Resolution 23-305 on November 9, 2023. The Auditor Selection Committee was changed to a three (3) person committee comprised of the following members:

- Samuel Kaufman – Chair
- Tina Boan
- Lisa Knowles

Due to the change in Committee composition, Addendum 1 and 2 were released extending the due date and time for the receipt of proposals to November 20, 2023 at 3 p.m. and Addendum 3 provided answers to questions sent in by potential proposers.

The following is a list of proposals received:

1. CliftonLarsonAllen LLP
2. Keefe McCollough
3. Marcum LLP
4. Mauldin & Jenkins

On November 28th, 2023 at 11:00 a.m., the Auditor Selection Committee met, in a properly noticed meeting, to discuss and rank the proposals. During the meeting, the following discussion occurred:

- Discussion that all firms were very experienced and had impressive resumes.
- Discussion that the firms with a more detailed audit/technical experience explanation was beneficial to the rankings.
- Discussion that the hours of work quoted by each firm were vastly different and that the pricing for each proposal was based on hours over the contract period.
- All Auditor Selection Committee members felt they had a sufficient understanding of proposals to move forward with the rating and ranking process.

Proposer	Kaufman	Boan	Knowles	Total	Ranking
Keefe McCollough	98	100	100	298	1
Marcum LLP	68	97	91	256	2
Mauldin & Jenkins	63	99	94	256	2
CliftonLarsonAllen LLP	62	96	89	247	3

**Procurement**

The proposed Fiscal Year 2023-2024 budget contains sufficient funding for Year One (1) of the Five (5) Year engagement. Each future year will be budgeted concurrently with the City of Key West’s normal budget process.

**Recommendation**

Staff recommends the City Commission approve the Independent Auditing Services firm ranking as presented by the Auditor Selection Committee and authorize the City Manager to negotiate