




MEMORANDUM

Date: November 9, 2023

To: Honorable Mayor and Commissioners

Via: Albert P. Childress 
City Manager

From: Christina Bervaldi
Director of Finance

Subject: **Changes to the Auditor Selection Committee**

Introduction

Staff respectfully requests the City Commission partially rescind Resolution 23-087 in regards to the composition and appointment of the Auditor Selection Committee allowing for a three (3) person committee per Florida State Statute 218.391.

Background

On April 5, 2023, pursuant to Section 218.391 of Florida Statutes, a five (5) member 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 was initially comprised of the following five members:

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

Per Resolution 23-087, members of the committee should have a general understanding of municipal government and/or have a background in financial and/or audit services.

State Statute 218.391 requires the governing body to create an Auditor Selection Committee which must consist of a minimum of three (3) members. One (1) member must be a member of the governing body (City Commission) who will serve as chair.

Unfortunately, two (2) of the members of the committee have determined that they are no longer able to commit the time needed to assist the City by sitting on the Auditor Selection Committee. The previous resolution did not allow for the replacement of members in the event that members are unable to participate.

Staff suggests that the two (2) members of the Committee who are unable to participate, Mark Finigan and Denise Rohrer be removed from the Auditor Selection Committee and the Committee moves forward as a three (3) person committee as required by Florida State Statute.

Staff also suggests that in the event that a member is unable to participate in the Auditor Selection Committee, that the Finance Director, with the approval of the City Manager and City Attorney, may replace the member with an equally qualified individual.

Procurement

There is no fiscal component to this Resolution.

Recommendation

The City Manager's Office recommends the City Commission partially rescind Resolution 23-087 in regards to the composition and appointment of the Auditor Selection Committee allowing for a three (3) person committee per Florida State Statute 218.391.

Exhibits:

Exhibit A – Resolution 23-087