




MEMORANDUM

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**

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:

- Samual 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

and execute a contract, subject to City Attorney review and approval, with the highest ranked proposer, Keefe McCollough.

Exhibits:

Exhibit A – City of Key West Request for Proposal 23-003 - Independent Auditing Services

Exhibit B – Addendum 1

Exhibit C – Addendum 2

Exhibit D – Addendum 3

Exhibit E – Citizen Ad for Request for Proposal 23-003 – Independent Auditing Services

Exhibit F – Citizen Ad for Auditor Selection Committee Ranking Meeting

Exhibit G – Bid Memo RFP 23-003

Exhibit H – Auditor Selection Committee Meeting Agenda

Exhibit I – Final Ranking & Score Sheets

Exhibit J – CliftonLarsonAllen LLP Proposal

Exhibit K – Keefe McCollough Proposal

Exhibit L – Marcum LLP Proposal

Exhibit M – Mauldin & Jenkins Proposal

Exhibit N – Resolution 23-087

Exhibit O – Resolution 23-305