

**External Auditor Ranking**  
**7/31/2013**

Committee	Alberni Caballero & Co.	GLSC & Company	Keefe, McCullough & Co.	Marcum	Nowlen, Holt & Miner
Bob Vitas	92	92	98	93	96
Mark Finigan	80	83	97	96	81
Nancy Kielman	<u>97</u>	<u>94</u>	<u>98</u>	<u>95.5</u>	<u>97.2</u>
<b>Total Score</b>	<b>269</b>	<b>269</b>	<b>293</b>	<b>284.5</b>	<b>274.2</b>
<b>Ranking</b>			<b>1</b>	<b>2</b>	<b>3</b>

CITY OF KEY WEST  
Evaluation team  
Ranking Form  
RFP 07-13

*BV*

Project Name: External Audit Services

Project Number: RFP 007-13

Firm *A.C. & CO.*

Date *7/31/13*

SELECTION CRITERIA                      POINTS ALLOWED                      POINTS EARNED

Expertise and Experience		35	<i>30</i>		
Audit Approach		15	<i>13</i>		
Total All-Inclusive Maximum Price		40	<i>39</i>		
Sub-Total Points		90	<i>82</i>		
References		10	<i>10</i>		
Total Points		100	<i>92</i>		

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Firm *GLSC & CO. PLLC*

Date *7/31/13*

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	<i>33</i>		
Audit Approach		15	<i>14</i>		
Total All-Inclusive Maximum Price		40	<i>35</i>		
Sub-Total Points		90	<i>82</i>		
References		10	<i>10</i>		
Total Points		100	<i>92</i>		

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*BV*

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Firm *K M & CO. LLP*

Date *7/31/13*

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	<i>35</i>		
Audit Approach		15	<i>15</i>		
Total All-Inclusive Maximum Price		40	<del>40</del> <i>38</i>		
Sub-Total Points		90	<del>88</del> <i>88</i>		
References		10	<i>10</i>		
Total Points		100	<del>98</del> <i>98</i>		

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Firm *M LLP*

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SELECTION CRITERIA

POINTS ALLOWED

POINTS EARNED

Expertise and Experience		35	<i>32</i>		
Audit Approach		15	<i>15</i>		
Total All-Inclusive Maximum Price		40	<i>30</i>		
Sub-Total Points		90	<i>83</i>		
References		10	<i>10</i>		
Total Points		100	<i>93</i>		

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Firm NHM, PA

Date 7/31/13

SELECTION CRITERIA                      POINTS ALLOWED                      POINTS EARNED

Expertise and Experience		35	35		
Audit Approach		15	14		
Total All-Inclusive Maximum Price		40	40		
Sub-Total Points		90	89		
References		10	7		
Total Points		100	96		

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Project Name: External Audit Services

Project Number: RFP 007-13

Firm Alberniy Caballero

Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	20		
Audit Approach		15	15		
Total All-Inclusive Maximum Price		40	35		
Sub-Total Points		90	70		
References		10	10		
Total Points		100	80		

→ 900 Hour seems low. Currently, the incumbent (after 5 years) is at slightly over the 1,100 hour mark.

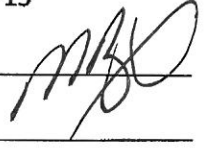
→ Mr. Lugo will be the engagement supervisor and has 7 years of governmental experience. Mr. Lugo will be 40% of the hours provided (more than any other member of the team). Mr. Lugo is not represented in the proposal as a CPA. Would want the engagement supervisor to be CPA.

→ Total Staff of 18. Only 10 w/governmental experience. Only 3 staff Accts. w/governmental. If the proposer had several other large engagements then depth at the junior level could be an issue.

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Project Number: RFP 007-13

Firm GHSC   
 Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	30		
Audit Approach		15	13		
Total All-Inclusive Maximum Price		40	30		
Sub-Total Points		90	73		
References		10	10		
Total Points		100	83		



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Project Name: External Audit Services

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Firm Keefe, McCullough

Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	35		
Audit Approach		15	15		
Total All-Inclusive Maximum Price		40	37		
Sub-Total Points		90	87		
References		10	10*		
Total Points		100	97		

\* City of Key West current external Auditor. Work has been exemplary in all phases.

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Firm MARCCUM LLP

Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	35		
Audit Approach		15	15		
Total All-Inclusive Maximum Price		40	36		
Sub-Total Points		90			
References		10	10		
Total Points		100	96		

**CITY OF KEY WEST**  
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Project Name: External Audit Services

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Firm Nowlan, Holt

Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	32		
Audit Approach		15	10		
Total All-Inclusive Maximum Price		40	30		
Sub-Total Points		90	72		
References		10	9		
Total Points		100	81		

Year 1. 300 Hours of Senior and Staff proposed. Primarily field work performed by Senior/Staff personnel. Compared to the incumbent and other proposers who average above 600+ hours of Senior/Staff proposed time. I am concerned that Nowlan, Holt has underestimated the expansiveness of the City's financial activities. Such disparity leads to concerns about Audit Approval and subsequent price.

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Firm Alberni Caballero + Co.

Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	34		
Audit Approach		15	14		
Total All-Inclusive Maximum Price		40	39		
Sub-Total Points		90	87		
References		10	10		
Total Points		100	97		

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Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	34		
Audit Approach		15	14		
Total All-Inclusive Maximum Price		40	36		
Sub-Total Points		90	84		
References		10	10		
Total Points		100	94		

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Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	35		
Audit Approach		15	15		
Total All-Inclusive Maximum Price		40	38		
Sub-Total Points		90	88		
References		10	10		
Total Points		100	98		

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Firm Marathon LLP

Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	34.5		
Audit Approach		15	14		
Total All-Inclusive Maximum Price		40	37		
Sub-Total Points		90	85.5		
References		10	10		
Total Points		100	95.5		

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Date 7/31/13

**SELECTION CRITERIA**                      **POINTS ALLOWED**                      **POINTS EARNED**

Expertise and Experience		35	34.5		
Audit Approach		15	13.5		
Total All-Inclusive Maximum Price		40	40		
Sub-Total Points		90	88		
References		10	9.2		
Total Points		100	97.2		