

**OFFICIAL FILE COPY
CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA**

MEMORANDUM

Amended
Agenda Item No. 8(P)(2)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: May 16, 2023

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution establishing, pursuant to section 218.391, Florida Statutes, auditor selection committee (auditor committee) for the purpose of assisting the Board with the selection of an external auditor and appointing membership of said auditor committee; setting forth the obligations of the auditor committee; directing the County Mayor to negotiate an agreement with external auditing firms on the basis of the rankings produced by the auditor committee and further directing the submission of any negotiated agreement to the Board for approval; providing for protest procedures; and providing for the sunset of the ad hoc auditor committee

Resolution No. R-467-23

The accompanying resolution was prepared by Strategic Procurement Department and placed on the agenda at the request of Prime Sponsor Chairman Oliver G. Gilbert, III.



Geri Bonzon-Keenan
County Attorney

GBK/uw

Memorandum



Date: May 16, 2023

To: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

From: Daniella Levine Cava
Mayor 

Subject: Recommendation to Establish an Auditor Selection Committee in Accordance with
Section 218.391, Florida Statutes

Summary

This item is for the establishment of an Auditor Selection Committee (Auditor Committee) pursuant to Florida Statutes Section 218.391, Auditor Selection Procedures, for the purpose of assisting the Board in selecting external auditors to conduct annual financial audits required by Section 218.39, Annual Financial Audit Reports, of the Florida Statutes, and Section 5.03 (G) of the Miami-Dade County Home Rule Charter. The Auditor Committee must, at a minimum, consist of each of the County officers selected pursuant to the County Charter or s. 1(d), Art. VIII of the State Constitution or their respective designees, and one member of the Board of County Commissioners or its designee.

Recommendation

It is recommended that the Board of County Commissioners (Board) approve the establishment of an Auditor Committee as required by Section 218.391 of the Florida Statutes. Members of the Auditor Committee are recommended based upon their technical expertise in the financial field and include senior level representatives from each of the financial segments and departments for which independent audits are to be conducted in an advisory capacity.

The duties of the Auditor Committee shall include: 1) establishing factors to use for the evaluation of firms responding to competitive requests for proposals for external auditing services; 2) publicly announcing requests for proposals; 3) ensuring that interested firms receive the announcement; 4) evaluating the proposals received in response to competitive requests for proposals; and 5) ranking and recommending firms to the Board for award. The Auditor Committee members will be as follows:

Voting Members:

1. Gerald Grant, Jr., Board of County Commissioners Designee
2. Sandra Bridgeman, Miami-Dade County Mayor Designee
3. Margarita Betancourt, Miami-Dade County Mayor Designee (Alternate)
4. Manuel Garcia, CPA, Miami-Dade Property Appraiser Designee
5. Mary Cagle, JD, Miami-Dade County Clerk of Courts Designee
6. Anne Lee, CPA, Miami-Dade County Clerk of Courts Designee (Alternate)

Technical Advisors:

1. Jacqueline Williams, Clerk of the Courts, Finance Director
2. Barbara Gomez, Finance, Deputy Director
3. Mia Dailey, Department of Transportation and Public Works, Assistant Controller
4. Frances Morris, Water and Sewer, Chief Financial Officer
5. Yinka Majekodunmi, Office of the Commission Auditor, Commission Auditor
6. Sergio San Miguel, Aviation, Chief Financial Officer
7. Madeline Rizzo, Finance, Controller
8. Eric Fernandez, Tax Collector, Accountant 3

Jonathan Desverguñat of the Strategic Procurement Department will be the Selection Committee Coordinator and is not a member of the Committee, hence no voting rights.

Scope

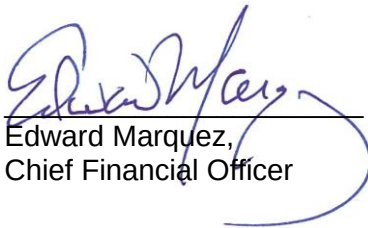
The scope of this item is countywide in nature.

Fiscal Impact/Funding Source

There is no fiscal impact associated with the establishment of the Auditor Committee. Any recommendation to award a contract resulting from the competitive selection process will contain the fiscal impact of the contract and the applicable funding source.

Delegated Authority

The Committee will have the authority to conduct the duties described above. The County Mayor or County Mayor's designee will have the authority to conduct negotiations in accordance with Florida Statutes Section 218.391(4)(d). Any recommendation for award will be presented to the Board for approval.



Edward Marquez,
Chief Financial Officer



MEMORANDUM

(Revised)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: May 16, 2023

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Amended
Agenda Item No. 8(P)(2)

Please note any items checked.

- ☐ "3-Day Rule" for committees applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Statement of social equity required
- ☐ Ordinance creating a new board requires detailed County Mayor's report for public hearing
- ☒ No committee review
- ☐ Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____ to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
-Override _____

Amended
Agenda Item No. 8(P)(2)
5-16-23

RESOLUTION NO. **R-467-23**

RESOLUTION ESTABLISHING, PURSUANT TO SECTION 218.39, FLORIDA STATUTES, AUDITOR SELECTION COMMITTEE (AUDITOR COMMITTEE) FOR THE PURPOSE OF ASSISTING THE BOARD WITH THE SELECTION OF AN EXTERNAL AUDITOR AND APPOINTING MEMBERSHIP OF SAID AUDITOR COMMITTEE; SETTING FORTH THE OBLIGATIONS OF THE AUDITOR COMMITTEE; DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO NEGOTIATE AN AGREEMENT WITH EXTERNAL AUDITING FIRMS ON THE BASIS OF THE RANKINGS PRODUCED BY THE AUDITOR COMMITTEE AND FURTHER DIRECTING THE SUBMISSION OF ANY NEGOTIATED AGREEMENT TO THE BOARD FOR APPROVAL; PROVIDING FOR PROTEST PROCEDURES; AND PROVIDING FOR THE SUNSET OF THE AD HOC AUDITOR COMMITTEE

WHEREAS, this County desires to procure external auditing services for the completion of the annual audit required under Florida Statute 218.39; and

WHEREAS, under Florida Statute 218.391, the governing body of a County desiring to procure external auditing services in connection with the annual audit required under Florida Statute 218.39 must establish an auditor committee "to assist the governing body in selecting an auditor to conduct the annual financial audit"; and

WHEREAS, this Board desires to comply with Florida Statute 218.391 in its selection of external auditor(s),

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board establishes an auditor committee for the purpose of assisting this Board with the selection of the external auditor(s) necessary to conduct the financial audit required under Florida Statute 218.39. The membership of the auditor committee shall consist of:

<u>Name</u>	<u>County Officer or Designee</u>
Jonathan Desverguñat (Non-Voting Selection Committee Coordinator)	Strategic Procurement Department, Procurement Contracting Officer
Gerald Grant, Jr.	Board of County Commissioners Designee
Sandra Bridgeman	Miami-Dade County Mayor designee
Margarita Betancourt	Miami-Dade County Mayor Designee (Alternate)
Manuel Garcia, CPA	Miami-Dade Property Appraiser Designee
Mary Cagle, JD	Miami-Dade County Clerk of Courts Designee
Anne Lee, CPA	Miami-Dade County Clerk of Courts Designee (Alternate)

The performance of the auditor committee shall be in accordance with that portion of Implementing Order 3-34 titled “Formation and Performance of Selection Committees.”

Section 2. In accordance with Florida Statute 218.391(3), the auditor committee formed pursuant to section 1 shall be required to (1) establish factors (including, but not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the auditor committee to be applicable to its particular requirements) to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473, Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy; (2) publicly announce the request for proposal(s), which announcement shall include, at a minimum, a brief

description of the audit and instructions as to how interested firms can apply for consideration; (3) provide interested firms with a request for proposal, which shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal; (4) evaluate proposals provided by qualified firms, which proposals shall be evaluated, in part, on the basis of compensation, but provided that compensation shall not be the sole or predominant factor used to evaluate proposals; and (5) rank and recommend, in order of preference, no fewer than three firms deemed to be most highly qualified to perform the required services after considering the evaluation factors established by the auditor committee or, if fewer than three firms respond to the request for proposal, the auditor committee recommend such firms as it deems to be the most highly qualified.

Section 3. In accordance with Florida Statute 218.391(4)(d), this Board directs the County Mayor or County Mayor's designee to negotiate agreement(s) with the external auditing firm(s) receiving the highest ranking from the auditor committee. If negotiations with the highest-ranked firm are unsuccessful, the County Mayor or County Mayor's designee shall negotiate an agreement with the next highest ranked firm and proceed in similar fashion until an agreement is reached. If negotiations with all ranked firms are unsuccessful, the County Mayor or County Mayor's designee shall request that the auditor committee produce an additional ranking for the purpose of conducting negotiations pursuant to this section. Once negotiations have successfully concluded, the agreement(s) negotiated pursuant to this section shall be presented to this Board for approval accompanied by a written recommendation memorandum from the County Mayor or County Mayor's designee, which shall, if warranted, set forth any reason why the recommended award(s) is not to the highest-ranked or next highest ranked firm. Any agreement(s) submitted to

the Board for its consideration shall, at a minimum, include the provisions required under Florida Statutes 218.391(7)(a)-(c) and 2-11.30 of the Code of Miami-Dade County, Florida.

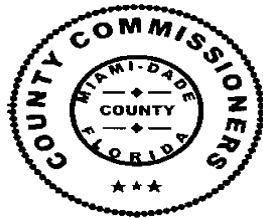
Section 4. The protest procedures outlined in Florida Statute 2-8.4 of the Code of Miami-Dade County, Florida and Implementing Order 3-21 shall apply to the procurement of external auditing services.

Section 5. The auditor committee established pursuant to this resolution shall sunset after the Board has approved of all of the agreements to be issued pursuant to the request for proposals described in section 2.

The foregoing resolution was offered by Commissioner **Oliver G. Gilbert, III** , who moved its adoption. The motion was seconded by Commissioner **Raquel A. Regalado** and upon being put to a vote, the vote was as follows:

Oliver G. Gilbert, III, Chairman		aye
Anthony Rodríguez, Vice Chairman		aye
Marleine Bastien	aye	Juan Carlos Bermudez aye
Kevin Marino Cabrera	aye	Sen. René García aye
Roberto J. Gonzalez	aye	Keon Hardemon aye
Danielle Cohen Higgins	aye	Eileen Higgins absent
Kionne L. McGhee	aye	Raquel A. Regalado aye
Micky Steinberg	absent	

The Chairperson thereupon declared this resolution duly passed and adopted this 16th day of May, 2023. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.



MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

LUIS G. MONTALDO, CLERK AD INTERIM

By: Basia Pruna
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

MAG

Miguel A. Gonzalez