

**PROPOSED RESOLUTION NO. 2023-R-47**

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA ESTABLISHING AN AUDITOR SELECTION COMMITTEE PURSUANT TO SECTION 218.391, F.S.; PROVIDING FOR PURPOSE, MEMBERSHIP, DUTIES, RESPONSIBILITIES, AND MEETINGS OF THE AUDITOR SELECTION COMMITTEE; PROVIDING FOR THE ELECTION OF A MEMBER OF THE CITY COMMISSION TO CHAIR THE AUDITOR SELECTION COMMITTEE; AUTHORIZING THE CITY MANAGER TO NEGOTIATE WITH THE AUDITOR; PROVIDING FOR TERMINATION; PROVIDING FOR CONFLICTS; PROVIDING SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 218.391(2) of Florida Statutes requires the governing body of a municipality to establish an auditor selection committee for the primary purpose of selecting an auditor to conduct the City's financial audit, and

**WHEREAS**, the City previously selected an auditor in 2015 and the existing contract for auditing services is scheduled to expire and has no further renewal option, thereby necessitating the establishment of the auditor selection committee to assist the City Commission in selection of an auditor through the Request for Proposals ("RFP") process; and

**WHEREAS**, in 2019, the Florida Legislature adopted changes to Florida Statutes Section 218.391, requiring the composition of the selection committee to include the participation of a member of the local government's governing board, and have the elected member of the local government's governing board to chair the auditor selection committee; and

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**WHEREAS**, Section 218.391 prohibits City employees, the City Manager, or the Chief Financial Officer from serving on the Auditor Selection Committee, but allows them to serve in an advisory capacity; and

**WHEREAS**, Section 218.391(4)(d), Florida Statute, authorizes the City Commission to designate the City Manager to negotiate with the selected firm on behalf of the City Commission; and

**WHEREAS**, the City Commission finds that the establishment of an auditor selection committee and the designation of the City Manager to negotiate on behalf of the City Commission is in the best interest of the City.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, AS FOLLOWS:**

**Section 1.** Recitals. The foregoing Recitals are true and correct and incorporated herein by this reference.

**Section 2.** Establishment of Auditor Selection Committee. The Auditor Selection Committee (the “Committee”) is established pursuant to Florida Statutes Section 218.391.

**Section 3.** Purpose. The purpose of the Auditor Selection Committee is to establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm, publicly announce requests for proposal, evaluate the proposals, and rank and recommend firms in order of preference to the City Commission for an

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auditor to conduct the annual financial audit in accordance with Section 218.391, Florida Statutes.

**Section 4.** Election of a Commission Member to the Selection Committee. The City Commission shall appoint a member of its governing body to participate and chair the Committee pursuant to Section 218.391, F.S.

**Section 5.** Composition of the Committee. The Committee shall be comprised of three (3) regular members:

1. A member of the City Commission to serve as Chair of the Committee.
2. One (1) member from the community with experience and knowledge relevant to municipal accounting and financial matters. The community member shall be a resident of the City and shall be nominated by a majority of the members of the City Commission. City Commission shall make such appointment to the committee as it deems appropriate, and
3. One (1) member who is currently employed or has been employed in the public sector with professional experience related to governmental accounting, auditing, financial reporting, budgeting, financial services, and related experience or credentials.
4. Employees of the City may provide services to the committee in an advisory capacity.

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**Section 6. Auditor Selection Committee Duties and Responsibilities.**

1. Section 218.391(3), F.S., establishes the duties of the Auditor Selection Committee, which include:
  - i. Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
  - ii. Public announcement of a Request for Proposal (RFP).
  - iii. Providing interested firms with the RFP.
  - iv. Evaluation of proposals provided by qualified firms.
  - v. Ranking and recommendation in order of preference of no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.
2. The Auditor Selection Committee is an evaluation committee of the City and members are responsible for abiding by all State requirements and City policies and practices related to the procurement of services, such as public records, Sunshine law, etc.
3. The Auditor Selection Committee shall be directly assisted in the fulfillment of all duties by the City's staff, who shall perform all administrative and operational work required.

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**Section 6.** Meetings; quorum and voting; attendance requirements; rules of procedures; minutes.

1. Meetings. The committee shall hold meetings as it determines necessary to fulfill its duties and exercise its powers. Members shall serve without compensation but may be reimbursed for necessary expenses incurred in official duties, as may be determined and approved by the City Commission. Meetings may be scheduled at the call of the Chairperson through the City Clerk. The meeting shall be held at City Hall, or another space available as determined by the City Clerk. All meetings shall be open to the public and are subject to the Florida Sunshine Law and Florida Public Records Law.
2. Quorum and voting. A quorum shall consist of no less than three voting members.
3. Minutes. Copies of minutes of all committee meeting shall be kept by the City Clerk

**Section 7.** Termination. The Auditor Selection Committee shall terminate upon execution of an agreement between the City and the auditor.

**Section 8.** Negotiations. The City Manager, pursuant to Section 218.391(4)(d), Florida Statutes, is authorized to conduct negotiations with the selection firm on behalf of the City Commission.

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**Section 9.** Conflict. All resolutions or parts of resolution in conflict herewith are hereby repealed to the extent of such conflict.

**Section 10.** Severability. If any clause, section or other part of this Resolution shall be held by any account of competent jurisdiction to be unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

**Section 11.** Effective Date. This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2023.**

CITY OF PEMBROKE PINES, FLORIDA

ATTEST:

BY: \_\_\_\_\_  
MAYOR FRANK C. ORTIS

\_\_\_\_\_  
MARLENE GRAHAM, CITY CLERK

ORTIS \_\_\_\_\_

CASTILLO \_\_\_\_\_

GOOD \_\_\_\_\_

APPROVED AS TO FORM:

SCHWARTZ \_\_\_\_\_

\_\_\_\_\_  
OFFICE OF THE CITY ATTORNEY

SIPLE \_\_\_\_\_