



**BOARD OF COUNTY COMMISSIONERS**

**DATE:** June 4, 2013

**AGENDA ITEM NO.** 9

**Consent Agenda** ☒

**Regular Agenda** ☐

**Public Hearing** ☐

**County Administrator's Signature:**

**Subject:**

Approval of Ranking of Firms - Auditing Services  
Contract Number 123-0229-P(KR)

**Department:**

Clerk of the Circuit Court / Purchasing

**Staff Member Responsible:**

Claretha Harris / Joe Lauro

**Recommended Action:**

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS (BOARD) REJECT THE PROPOSAL FROM TOSKI & CO. AS BEING NON-RESPONSIVE FOR NOT MEETING THE REQUIREMENT FOR A FIRM TO BE LICENSED IN THE STATE OF FLORIDA.

I FURTHER RECOMMEND THE BOARD APPROVE THE RANKING OF FIRMS AND AUTHORIZE STAFF TO NEGOTIATE A CONTRACT FOR AUDITING SERVICES WITH THE TOP RANKED FIRM, CROWE HORWATH, LLP (CROWE HORWATH), TAMPA, FLORIDA.

**Summary Explanation/Background:**

On April 1, 2013 the Purchasing Department let a Request for Proposal (RFP) for annual requirements of auditing services. Per 2-178 (m) County Code, the Board is responsible for selecting an independent certified public accountant to audit the financial statements of all County Agencies.

Also per County Code, an Auditor Selection Committee (Committee) consisting of seven (7) members was created consisting of: one (1) staff member from the Clerk of the Circuit Court, one (1) staff member from Sheriff Administration, one (1) staff member from the Property Appraisers Office, one (1) staff member from the Supervisor of Elections Office, one (1) staff member from the Office of the County Administrator, one (1) staff member from the Office of Management and Budget, and one (1) staff member from the Tax Collectors Office. The evaluation process was facilitated by the Purchasing Department. The Committee met on May 20, 2013 to evaluate and score the proposals received.

Proposals were received by seven (7) firms. The firms scores and order of ranking are as follows:

- |                              |                                     |
|------------------------------|-------------------------------------|
| 1) Crowe Horwath             | 815.18                              |
| 2) Clifton Larson Allen LLP  | 806.42                              |
| 3) Moore Stephens Lovelace   | 804.94                              |
| 4) Mayer Hoffman McCann P.C. | 800.00                              |
| 5) KPMG LLP                  | 784.69                              |
| 6) Cherry Bekaert LLP        | 681.70                              |
| 7) Toski & Co                | Not Scored, proposal non-responsive |

The firms were evaluated according to the following criteria:

- |   |            |
|---|------------|
| 1) Qualifications Expertise & Experience                | 400 points |
| 2) Audit Approach and Ability to Meet Time Requirements | 350 points |
| 3) Price  | 250 points |

At the direction of the Board, staff will begin negotiations with the number one ranked firm, Crowe Horwath. Negotiations will be centered on price, staffing, and contract terms and conditions. The final negotiated contract will be presented for Board consideration at a later date.

This contract will commence upon execution of the final negotiated agreement, beginning with the fiscal year ending September 30, 2013 and continue until completion of the fiscal year audit ending September 30, 2017. The fee shall be firm for the first year of the contract. After the first year, the maximum fee may be adjusted each year based on an amount not to exceed the average of the Consumer Price Index (CPI) for all Urban Consumers, Not Seasonally Adjusted in effect on June 1<sup>st</sup>, or three percent (3%) whichever is less.

**Fiscal Impact/Cost/Revenue Summary:**

Funding sources will be from Enterprise and General Funds

**Exhibits/Attachments Attached:**

1. Contract Review
2. Evaluation Criteria Tabulation Sheet



**PURCHASING DEPARTMENT  
CONTRACT REVIEW TRANSMITTAL**

CATS  
NO.:

41833

**PROJECT: Auditing Services**

**RFP NUMBER: 123-0229-P(KR)**

**REQ. NUMBER:**

**TYPE:** ☒ **Purchase Contract** ☐ **Other:** ☐ **Construction-Less than \$100,000** ☐ **One Time**

In accordance with the policy guide for Contract Administration, the attached documents are submitted for review and comment.

Upon completion of review, complete Contract Review Transmittal and forward to next Review Authority listed. Please indicate suggested changes by revising, in RED, the appropriate section of the document reflecting the exact wording of the change.

**RISK MANAGEMENT:** Please enter required liability coverage on pages, 15-16 of Section C, AND pages 6-7 of Appendix A. **PRODUCT ONLY** ☐

This is an annual contract.

Estimated Expenditure: \$ \$425,000.00

REVIEW SEQUENCE	REVIEW AUTHORITY	REVIEW DATE	REVIEW SIGNATURE	COMMENTS (Attach Separate page if necessary)	COMMENTS INCORPORATED
1.	<u>Purchasing Dept.</u> J. Lauro, Director C. Mancuso, Ass't. Director	3/4	<i>[Signature]</i>	Comments throughout	
2.	<u>Finance</u> Claretha Harris, <i>Fred Dean</i>	3/8/13	<i>[Signature]</i>	n n n	

Using Dept please provide below information:

☐ Yes, funding for this requisition is using grant Funding. ☐ No, funding for this requisition is not using grant Funding.  
If grant funding is being used you must provide Purchasing with the exact clauses that need to be on attached document.

3.	<u>Risk Management Director</u> Attn: Virginia Holscher (Check applicable box at right)	3/12/13	VEN	see into Requirements	HIGH RISK
4.	<u>Legal</u> Jewel White Attn: Michelle Wallace	3/19/13	MW	(Comments in red)	NOT HIGH RISK
5.	<u>Asst. County Administrator</u> Attn: M. Woodard	3/20/13	<i>[Signature]</i>	-> See pgs. 30 + 28.	
6.					

**RETURN ALL DOCUMENTS TO PURCHASING**

Make all inquiries to: **Ken Rickard** at Extension 43146  
In order to meet the following schedule, please return your requirements to Purchasing by: **April 8, 2013**

Revised 08/2010

<u>TENTATIVE DATES</u>
RFP Mail Out: April 15, 2013
RFP Opening: June 4, 2013
BOCC Approval: July 9, 2013

**PINELLAS COUNTY EVALUATION CRITERIA TABULATION SHEET**

**RFP TITLE: AUDITING SERVICES**

**RFP #: 123-0229-P (KR)**

COMPANY NAME	EVALUATOR	EVALUATOR	EVALUATOR	EVALUATOR	EVALUATOR	EVALUATOR	EVALUATOR	TOTAL POINTS	TOTAL AVERAGE	RANK
	<b>Steve Farber</b>	<b>Claretha Harris</b>	<b>Susan Krause</b>	<b>Eric Naughton</b>	<b>Tom Rohr</b>	<b>Lori Sullivan</b>	<b>Mark Woodard</b>			
Crowe Horwath	831.25	831.25	793.75	793.75	793.75	831.25	831.25	<b>5706.25</b>	<b>815.18</b>	<b>1</b>
Clifton Larson Allen LLP	811.78	811.78	811.78	811.78	811.78	811.78	774.28	<b>5644.93</b>	<b>806.42</b>	<b>2</b>
Moore Stephens Lovelace	805.30	805.30	830.80	797.30	805.30	822.80	767.80	<b>5634.60</b>	<b>804.94</b>	<b>3</b>
Mayer Hoffman McCann PC	832.50	812.50	795.00	795.00	795.00	795.00	775.00	<b>5600.00</b>	<b>800.00</b>	<b>4</b>
KPMG LLP	764.90	787.90	752.90	807.90	770.40	790.40	818.40	<b>5492.80</b>	<b>784.69</b>	<b>5</b>
Cherry Bekaert LLP	677.78	697.78	622.78	680.28	697.78	677.78	717.78	<b>4771.93</b>	<b>681.70</b>	<b>6</b>

Date: **May 20, 2013**