



Minutes

Town of Lake Park, Florida
External Auditing Services
Committee Meeting

September 13, 2013, 2:00 p.m.

Commission Chamber, Town Hall, 535 Park Avenue

The External Auditing Services Committee met on Friday, September 13, 2013. Present were Town of Lake Park Mayor James DuBois, City of Belle Glade Assistant Finance Director Diana L. Hughes, Seacoast Utilities Authority Finance Director Daniela E. Russell, Town of Lake Park Finance Director Blake Rane, Town of Lake Park Chief Accountant Lourdes Cariseo, Town of Lake Park Town Manager Dale Sugerman; and Town of Lake Park Town Clerk Vivian Mendez.

Finance Director Rane introduced himself and the purpose of the meeting. Mayor DuBois presided over the meeting.

The Committee discussed the process each member used to arrive at the evaluation ranking of each audit firm. After a question answer session between the Committee and staff, the Evaluation/Ranking Summary sheet was produced. (See exhibit "A")

Motion: A motion was made by Committee member Daniela Russell that the Committee recommends to the Commission and to the Town Manager two firms: they are Nolen, Holt, and Miner, P.A., and Christopher, Smith, Leonard, Bristow, & Stanell, P.A.; Diana Hughes made the second.

Vote on Motion:

Committee Member	Aye	Nay	Other
Diana Hughes	X		
Daniela Russell	X		
Mayor James DuBois	X		

Motion passed 3-0.

Public Comment:

None

Mayor James DuBois and Finance Director Blake Rane thanked everyone for being part of the Committee.

ADJOURNMENT:

There being no further business to be discussed and after a motion to adjourn by Diana Hughes and seconded by Daniela Russell, the External Auditing Services Committee meeting adjourned at 3:09 p.m.

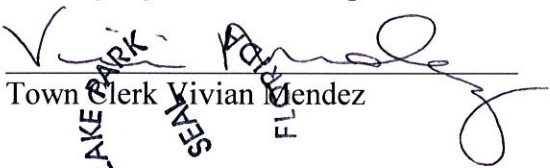
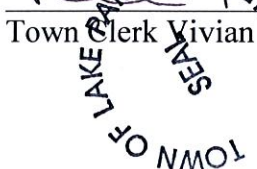

Town Clerk Vivian Mendez


Exhibit "A"

Auditor Selection Committee Evaluation/Ranking Summary

Committee Member:
SUMMARY

Max Points	Grau & Associates	Nolen, Holt & Miner, P.A.	Marcum LLP	Keefe, McCullough & Co, LLP	Christopher, Smith, Leonard, Bristow, & Stanell, P.A.	Sharpton, Brunson & Company, P.A.	AC&C
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Criteria:

Proposer's Qualifications and Experience: 45%

Minimum 3 years municipal government audit experience
References provided
Reference Check Reports
Qualifications of individuals assigned to audit
Past experience with Single Audits and test of compliance
Subtotal

Points

0-10	10	8.3	9.7	9.3	9.7	9.7	9.3	9.3
	5	5.0	5.0	5.0	4.3	5.0	5.0	5.0
	10	7.3	6.7	6.7	7.0	8.0	5.7	5.7
	15	13.0	13.3	13.0	13.0	13.3	12.7	13.3
	5	4.3	5.0	5.0	4.3	4.7	4.7	4.7
	45	37.9	39.7	39.0	38.3	40.7	37.4	38.0

Proposer's Ability and Capability to Perform Required Services: 55%

Accessibility of office
Audit approach
Audit schedule
External quality control reviews
Pending litigation or proceeding against the Proposer
Review of Sample CAFR
Affidavits/Acknowledgements
Subtotal

0-5	5	5.0	5.0	4.3	4.0	3.3	4.0	4.0
	15	12.7	13.3	13.0	12.0	13.3	12.7	11.7
	10	8.3	9.7	8.0	9.0	10.0	9.7	8.3
	10	9.3	9.7	9.0	9.3	9.3	9.3	9.7
	5	5.0	5.0	3.7	5.0	5.0	5.0	5.0
	5	4.7	4.3	4.3	4.7	4.7	4.7	4.7
	5	4.7	5.0	4.7	4.7	5.0	5.0	5.0
	55	49.7	52.0	47.0	48.7	50.6	50.4	48.4

Total Score (Max. 100 pts.)

100	87.6	91.7	86.0	87.0	91.3	87.8	86.4
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**Auditor Selection Committee
Evaluation/Ranking Summary**

*Committee Member
Daniela Russell*

Max Points	Grau & Associates	Nolen, Holt & Miner, P.A.	Marcum LLP	Keefe, McCullough & Co, LLP	Christopher, Smith, Leonard, Bristow, & Stanell, P.A.	Sharpton, Brunson & Company, P.A.	AC&C
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Criteria:

Proposer's Qualifications and Experience: 45%

- Minimum 3 years municipal government audit experience
- References provided
- Reference Check Reports
- Qualifications of individuals assigned to audit
- Past experience with Single Audits and test of compliance
- Subtotal**

Points

0-10	10	10	10	10	10	10	10
0-5	5	5	5	5	3	5	5
0-10	10	4	4	4	4	5	2
0-15	15	12	13	12	12	13	12
0-5	5	5	5	5	5	5	5
	45	36	37	36	34	38	34

Proposer's Ability and Capability to Perform Required Services: 55%

- Accessibility of office
- Audit approach
- Audit schedule
- External quality control reviews
- Pending litigation or proceeding against the Proposer
- Review of Sample CAFR
- Affidavits/Acknowledgements
- Subtotal**

0-5	5	5	5	3	4	3	4	3
0-15	15	11	13	13	11	13	11	13
0-10	10	8	10	8	8	10	10	9
0-10	10	10	10	10	10	10	10	10
0-5	5	5	5	4	5	5	5	5
0-5	5	4	3	3	5	4	4	4
0-5	5	5	5	5	5	5	5	5
	55	48	51	46	48	50	49	49

Total Score (Max. 100 pts.)

100	84	88	82	82	88	83	85
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Deadlines Addressed	Not Specific	Yes deadline of 2/15 mentioned	yes- deadline past requirement	Yes - deadline past requirement	yes date specified pg 22	yes - good details	yes
Key on the job person addressed	Yes	yes	yes	yes	yes	yes	yes
Staff personnel presented	No	yes	No	no	No	no	no
Mentioned using thru the computer software	No	yes	yes	No	yes	no	yes
mentioned comfort letters	No	yes	no	no	yes	no	no
Mentioned impact of the job - other work already on plate	No	yes	yes	yes	yes but not specific	yes nicely done	yes
Mentioned using or not using sub-consultants	No	yes	No	yes	yes	no	yes
Mentioned what existing jobs were already assigned to Key staff	No	No	No	no	no	no	no
Mentioned desk review - regardless of good or bad	No	Yes	yes	yes	yes	yes	yes

2/1 Draft 2/15

Comments: Staff size seems small for workload has 275 jobs already
 Forensic and Fraud Credentials nice
 National Firm so Staff level personnel are abundant and probably will change year to year
 Fees in and nobody else did. Staff hours abundant compared to Supervisor/Mgr

State Contract See Pg 7
D. Russell

Auditor Selection Committee Evaluation/Ranking Summary

*Committee Member
James DuBois*

Max Points	Grau & Associates	Nolen, Holt & Miner, P.A.	Marcum LLP	Keefe, McCullough & Co, LLP	Christopher, Smith, Leonard, Bristow, & Stanell, P.A.	Sharpton, Brunson & Company, P.A.	AC
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Criteria:

Proposer's Qualifications and Experience: 45%

- Minimum 3 years municipal government audit experience
- References provided
- Experience Check Reports
- Qualifications of individuals assigned to audit
- Test experience with Single Audits and test of compliance

Points

0-10	10	10	10	10	10	10	10	10
0-5	5	5	5	5	5	5	5	5
0-10	10	10	9	10	10	10	10	9
0-15	15	15	15	15	15	15	15	15
0-5	5	5	5	5	5	5	5	5
Subtotal	45	45	44	45	45	45	45	44

Proposer's Ability and Capability to Perform Required Services: 55%

- Accessibility of office
- Cost approach
- Cost schedule
- Internal quality control reviews
- Handling litigation or proceeding against the Proposer
- Review of Sample CAFR
- Complaints/Acknowledgements

0-5	5	5	5	5	5	5	4	5
0-15	15	15	15	15	15	15	15	15
0-10	10	10	10	10	10	10	10	10
0-10	10	10	10	10	10	10	10	10
0-5	5	5	5	4	5	5	5	5
0-5	5	5	5	5	4	5	5	5
0-5	5	4	5	5	4	5	5	5
Subtotal	55	54	55	54	54	54		

Total Score (Max. 100 pts.)

100	99	99	99	98	99	99	99
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JDS 9/13/13

Committee Member
Diana Hughes

**Auditor Selection Committee
Evaluation/Ranking Summary**

Max Points	Grau & Associates	Nolen, Holt & Miner, P.A.	Marcum LLP	Keefe. McCullough & Co, LLP	Christopher, Smith, Leonard, Bristow, & Stanell, P.A.	Sharpton, Brunson & Company, P.A.	AC&C
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Criteria:

Proposer's Qualifications and Experience: 45%

- Minimum 3 years municipal government audit experience
- References provided
- Reference Check Reports
- Qualifications of individuals assigned to audit
- Past experience with Single Audits and test of compliance

Points

0-10	10	5	9	8	9	9	8	8
0-5	5	5	5	5	5	5	5	5
0-10	10	8	7	6	7	9	6	5
0-15	15	12	12	12	12	12	11	12
0-5	5	3	5	5	3	4	4	4
Subtotal	45	33	38	36	36	39	34	34

Proposer's Ability and Capability to Perform Required Services: 55%

- Accessibility of office
- Audit approach
- Audit schedule
- External quality control reviews
- Pending litigation or proceeding against the Proposer
- Review of Sample CAFR
- Affidavits/Acknowledgements

0-5	5	5	5	5	3	3	3	5
0-15	15	12	12	11	10	12	12	12
0-10	10	7	9	6	9	10	9	7
0-10	10	8	9	7	8	8	8	9
0-5	5	5	5	3	5	5	5	5
0-5	5	5	5	5	5	5	5	5
0-5	5	5	5	4	5	5	5	5
Subtotal	55	47	50	41	45	48	47	48

Total Score (Max. 100 pts.)

100	80	88	77	81	87	81	82
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Diana Hughes 9/13/13