



**Minutes
Evaluation Committee Meeting**

Town of Lake Park, Florida

Request for Proposal 105-2019

External Auditing Services

Wednesday, June 19, 2019 8:30 a.m.

Commission Chamber, Town Hall, 535 Park Avenue

The Evaluation Committee meeting was conducted on Wednesday, June 19, 2019 at 8:47 a.m. Present were Finance Director Lourdes Cariseo, Commissioner John Linden, Daniela Russell (Seacoast Utility Authority), Joseph Lo Bello (Juno Beach, Town Manager) and Town Clerk Vivian Mendez.

Town Manager John D'Agostino thanked the Committee members for volunteering to assist the Town with this Request for Proposal for External Auditing Services.

Finance Director Cariseo called the meeting to order at 8:47 a.m. and introduced the Committee Members as follows: Town of Lake Park Commissioner John Linden; Town of Juno Beach Town Manager Joe LoBello, and Chief Financial Officer with Seacoast Utility Authority Daniella Russell. She explained that each member would provide their evaluation of the submittal and provide their total score (see Exhibit "A").

Each Committee Member described their individual process of evaluating each submittal. The firms were ranked in alphabetical order:

Coler, Donten, Levine, Cohen, Porter & Veil, P.A.	286
EFPP Group, CPA's PLLC	237
Grau & Associates	284
Keefe, McCullough & Co., LLC	251
Marcum LLP	276
Nolen, Holt & Miner, P.A.	286

The Committee discussed if a presentation from the top two-firms were necessary. They felt it was not necessary.

Motion: Daniela Russell moved to recommend Nolen, Holt & Miner, P.A. as the Town's External Auditing Services provider; Commissioner John Linden seconded the motion, which passed unanimously.

ADJOURNMENT:

The meeting adjourned at 9:56 a.m.

Town Clerk Vivian Mendez

Town of Lake Park
 External Auditing Services
 Town Bid No. 105-2019

Evaluator
Commissioner Jordan

Date
6/19/19

CRITERIA

PERCENTAGE

Proposer's list of Personnel to be Assigned 30%
 Proposers Experience in Governmental Accounting 30%
 Proposers Top 3 References 30%
 Audit Fee 10%

C	E	G	K	M	N
29	20	29	20	29	30
30	25	29	25	30	30
29	20	28	20	28	29
9	8	9	8	7	8
97	73	95	73	94	97

Total
 C 286
 E 237
 G 284
 K 251
 M 276
 N 286

Town of Lake Park
External Auditing Services
Town Bid No. 105-2019

Evaluator
Joseph Sobello

Date
6/19/19

CRITERIA

PERCENTAGE

Proposer's list of Personnel to be Assigned

30%

Proposers Experience in Governmental Accounting

30%

Proposers Top 3 References

30%

Audit Fee

10%

	C	E	G	K	M	N
	30	25 2	29	26	29	29
	30	25 2	29	26	29	30
	29	25 2	28	27	29	28
	6	9 1	8	7	5	10
	95	84	94	86	92	97

Town of Lake Park
 External Auditing Services
 Town Bid No. 105-2019

Evaluator
Daniella Russell

Date
6/19/19

CRITERIA

PERCENTAGE

Proposer's list of Personnel to be Assigned 30%
 Proposers Experience in Governmental Accounting 30%
 Proposers Top 3 References 30%
 Audit Fee 10%

	C	E	G	K	M	N	
	30	20	29	26	30	30	26
	30	25	30	30	38	28	36
	30	25	30	30	30	25	30
	4	10	6	6	2	10	10
	94	80	95	92	90	91	92

Joseph LaBella

			29	26	29	29	
	30	25	29	26	29	30	
	30	25	28	27	29	28	
	29	25		7	5	10	
	6	9	8				
	<u>95</u>	<u>84</u>	<u>94</u>	<u>86</u>	<u>92</u>	<u>97</u>	

Town of Lake Park
Request for Auditing Services
for the FYE 9-30-18 with 2 year options
Scoring Tabulation - Ranking Sheet

Daniela Russell

Committee Member Name: Daniela Russell

MANDATORY
QUALIFICATIONS: Yes
or No
See Other Schedule

- Criteria # Mandatory Elements - Yes or No
- 1 Price - 10 points
 - 2 Experience of Personnel - 30 Points
 - 3 Firm's Experience on comparable engagements - 30 points
 - 4 - 30 Points

Firm	Mandatory Elements	#1	#2	#3	#4	Total	
Caler, Donten, Levine, Cohen, Porter & Veil, P.A.	YES	4	30	30	30	94	None mentioned separate audit of CRA Best Job on proposal ; second highest on price; overall my first choice, personnel seem very exper. Price was the highest. Juno Beach current client.
Grau & Associates	NO	6	29	30	30	95	Only missed Trade Secret Statement on Mandatory requirements; price was not flat for all three years; firm specializes in government accounting; reference said to be sure to set deadlines; people were great; limited expertise outside of governmental accounting
Keefe, McCullough & Co, LLP	YES	6	26	30	30	92	Hit all mandatory items, but missed one appendix - vendor form; fee was middle of road; office located out of county; did not elaborate on hours staff would spend nor did they indicate which staff would work on the job; Managers with firm for long time
Marcum LLP	NO	2	28 26	30	30	88 90	Price was not flat and prices was the highest; 70% of work done by staff level - my biggest concern; lots of firm resources the Town probably doesn't need; reference said they were very pleased with their work with exception of a small issue with the final CAFR having some errors in it.
EFPP Group, CPA's PLLC	NO	10	20	25	25	80	No real presence in State; one state client; low fee trying to get work; missing CPA license info on personnel; missing info on personnel's workload an hard to tell who would be on the audit and if they had experience.
Nowlen, Holt & Miner, P.A.	NO	10	24 25	26	30	91 92	lots of past experience with Town; proposal had most elements; concerns with staff assigned specifically Kisker due to personal experience at SUA, leaves only 1 manager to do work several jobs with little staff at firm. Personal experience with technical abilities is excellent. Timely reports and ability to catch small errors in CAFR is excellent.

Points: 1 - 35
Other than price = 1 = Poor 30 = Excellent

Price Point	10 points total	0-2,000 difference = no change
Lowest get full 10 points		2,000 - 4,000 difference = 2 point
Firm	Starts at Lowest Price Point Given	
NHM	108,900	10
EFPP Group, CPA's PLLC	111000	10
Grau & Associates	124500	6
Keefe McCullough	126000	6
Caler, Donten, Levine, Cohen, Port	134250	4
Marcum LLP	137400	2

Daniela Russell

YES = COMPLIED

No = DID NOT COMPLY

N/A = NOT APPLICABLE OR NOT IDENTIFIED

	Caler, Donten, Levine, Cohen, Porter & Veil, P.A.	Grau & Associates	Keefe, McCullough & Co, LLP	Marcum LLP	EFPR Group, CPA's PLLC	Nowlen, Holt & Miner, P.A.
Mandatory Requirements per Section 2, 3, 4,5,6, &7						
	Has IT Partnership with outside firm	Has IT Partnership with outside firm	Did not see any mention of IT Partnership ? Pg 22; typo on pg 15; assumed all years in this contract see opening letter	IT Risk Specialist on staff	IT Risk Division - probalby in NY Office	Has IT Partnership with outside CISA but only if they deem needed

FEES:						
1st year audit 2018	\$ 44,750.00	\$ 40,000.00	\$ 42,000.00	\$ 44,775.00	\$ 37,000.00	\$ 36,300.00
OPTIONAL YRS FEES:						
2nd year audit 2019	\$ 44,750.00	\$ 41,500.00	\$ 42,000.00	\$ 45,760.00	\$ 37,000.00	\$ 36,300.00
3rd year audit 2020	\$ 44,750.00	\$ 43,000.00	\$ 42,000.00	\$ 46,865.00	\$ 37,000.00	\$ 36,300.00
TOTAL	\$ 134,250.00	\$ 124,500.00	\$ 126,000.00	\$ 137,400.00	\$ 111,000.00	\$ 108,900.00
SINGLE AUDIT FEE, if applicable	NOT MENTIONED	NOT MENTIONED	NOT MENTIONED	\$ 2,950.00	NOT MENTIONED	NOT MENTIONED
Fee included communication throughout Year	yes	yes	yes		yes	YES
HOURLY RATES:				DISCOUNTED RATES		
Partner	\$ 190.00	DID NOT PROVIDE	DID NOT PROVIDE	\$ 270.00	DID NOT PROVIDE	\$ 185.00
Manager	\$ 160.00			\$ 165.00	MADE MENTION THAT	\$ 160.00
Supervisor	\$ 140.00			\$ -	FEES WERE	\$ 140.00
Senior auditor	\$ 120.00			\$ 105.00	ALL-INCLUSIVE	\$ 125.00
Staff	\$ 100.00			\$ 100.00		\$ 110.00
Other - IT Specialist	\$ -			\$ -		\$ -
Other - Administrative	\$ -			\$ -		\$ 65.00

RFP - 105-2019

Danielle Russell

YES = COMPLIED
 No = DID NOT COMPLY

N/A = NOT APPLICABLE OR NOT IDENTIFIED

	Caler, Donten, Levine, Cohen, Porter & Veil, P.A.	Grau & Associates	Keefe, McCullough & Co, LLP	Marcum LLP	EFPR Group, CPA's PLLC	Nowlen, Holt & Miner, P.A.
Mandatory Requirements per Section 2, 3, 4,5,6, &7						
Maintains Permanent Office in Palm Beach County, Broward or Miami/Dade County	YES - WPB	YES - BOCA RATON	YES - OFFICE IN FORT LAUD	YES - WPB & FORT LAUD.	YES - JUPITER	YES - WPB
Auditors assigned and Audit Firm is licensed by St. of Florida	YES	YES	YES	YES	YES	YES
At least 1 full-time CPA must be employed by the audit firm and assigned to the Town's Audit	YES - Large local with lots of long time qualified Partner level people	YES	YES	YES - Big Firm Lots of people	YES - looks like 5 in Jupiter Office	YES - Newly Staffed not sure about Kisker
Proposer shall have no record of pending lawsuits or criminal activities or moral turpitude or conflicts with the Town.	YES	YES	YES	YES	YES	YES
Proposer not in arrears with contract with Town	YES	YES	YES	YES	YES	YES
Proposer has adequate equipment and personnel to ensure prompt services	YES	YES	YES	YES	YES	YES
proposer not placed on convicted proposer list for public entity crimes	YES	YES	YES	YES	YES	YES
Subconsultants identified - 1.10	N/A	N/A	N/A	N/A	N/A	N/A
Proposal Has the following:						
Cover Page	YES	YES	YES	YES	YES	YES
Table of Contents	YES	YES	YES	YES	YES	YES
Executive Summary	YES	YES	YES	YES	YES	YES

Daniela' Ruscini

YES = COMPLIED
 No = DID NOT COMPLY

N/A = NOT APPLICABLE OR NOT IDENTIFIED

	Caler, Donten, Levine, Cohen, Porter & Veil, P.A.	Grau & Associates	Keefe, McCullough & Co, LLP	Marcum LLP	EFPR Group, CPA's PLLC	Nowlen, Holt & Miner, P.A.
Mandatory Requirements per Section 2, 3, 4,5,6, &7						
Describes the Qualification and Experience - Section 5 Items 4 items a-l of RFP	YES	YES	NO STAFF NAMES PRESENTED and not very detailed on the # of hours of each person;no value on contract of existing audits; YES to everything else	Senior Level staff member will be the person doing most of the work per pg 35 70% - 340 hours	City of Destin only Florida Municipality listed; Did not list which staff member would be assigned or how many hours that staff person will contribute; did not list value of contract with references;missing licenses of several personnel shown in	Did not provide contract value on 5 references; two managers on job which one is part time
Ability and Capability to Perform Required Services - Section 5 Items 5 a-h of RFP	YES	YES	YES	YES	Did not provide recent and projected workload for the assigned personnel	YES - Also CFE credentials
Trade Secrets Exception Provided - Section 6 of RFP	YES	NO	YES	NO	NO	NO
Appendices Completed - See Section 7 of the RFP - 6.1 to 6.9	YES	YES	all but proposer vendor application	YES	all but proposer vendor application	YES
Sample CAFR	YES - TOWN OF JUPITER	YES - TOWN OF LANTANA	YES - CITY OF LAKE WORTH	YES - CITY OF PBG	YES AND REDACTED CAFR	YES- VILLAGE OF NPB
COMMENTS						
	Did not mention separate audit of CRA Fund - But timeline understood need to get FY2018 audit started now	Did not mention separate audit of CRA Fund - But timeline understood need to get FY2018 audit started now	Did not mention separate audit of CRA Fund - But timeline understood need to get FY2018 audit started now	Did not mention separate audit of CRA Fund, but did address CRA and listed other entities they audit with CRA's ; timeline	Did not mention separate audit of CRA Fund AND Did not recognize that FY2018 audit needs to be done now	Did not mention separate audit of CRA Fund - But timeline understood need to get FY2018

Evaluator
Daniella Russell

Date
6/19/19

<u>CRITERIA</u>	<u>PERCENTAGE</u>
2 Proposer's list of Personnel to be Assigned	30%
3 Proposers Experience in Governmental Accountir	30%
4 Proposers Top 3 References	30%
1 Audit Fee	10%

Caler (1)	FFG (2)	Gran (3)	keefe (4)	Marks (5)	Mtm (6)
30	20	29	26	30	30 26
20	25	30	30	28	26
30	25	30	30	30	25 30
4	10	6	6	2	10
94	80	95	92	90	92
1	5	2	4	3	1