



OFFICE OF THE COMPTROLLER

**ORANGE
COUNTY
FLORIDA**

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DATE: April 21, 2016

TO: Mayor Teresa Jacobs
Board of County Commissioners

FROM: Margaret A. McGarrity, Chief Deputy Comptroller
M.A. McGarrity

SUBJECT: Selection of Audit Services, Request for Proposals Y16-184

RECOMMENDATION:

Selection of one firm and two ranked alternates to provide Audit Services under Request for Proposals, from the following firms, listed in Audit Committee ranking order. Further recommend the Board authorize negotiation and execution of the final contract by the Procurement Division within budget for a contract term of one year with five 1-year renewals.

#1 ranked - Cherry Bekaert, LLP
#2 ranked - Moore Stephens Lovelace, PA
#3 ranked - Carr, Riggs & Ingram, LLC

PURPOSE:

The annual financial audit of the County and all constitutional officers by an independent certified public accountant is a requirement of State law and Rules of the State Auditor General. In addition, bond covenants of the various County bonds and grant provisions require an annual financial audit. The rating agencies also expect an annual financial audit to maintain their ratings of County debt.

DISCUSSION:

This item was reviewed and approved by the Audit Committee on April 18, 2016. The Audit Committee was established by County Administrative Regulation 6.14 in accordance with requirements of Florida Statute 218.391. That statute dictates specific requirements for proposals and selection, including consideration of factors such as ability of personnel, experience, ability to furnish the required services and other factors. If fees are included as a

factor, which they were, then compensation cannot be the sole or a predominant factor for selection.

The audit firm will render opinions on the annual financial statements of the County, Constitutional Officers, and related component units in accordance with government auditing standards. The requirements of the Federal and State Single Audit Acts will also be satisfied. The Orange County Library District was included in the County RFP process and it will execute a separate contract for its audit services. Per Florida Statute 218.391, the Commission "shall select the highest ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm" or "select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm."

The fixed first year fees proposed, including fees to the Library District, were Cherry Bekaert \$389,000; Moore Stephens Lovelace \$364,500; and Carr, Riggs & Ingram \$391,000. The contract will have a Consumer Price Index adjustment for each of the five years subsequent to the first year.

RFP#: Y16-184, Audit Services	QUAL OF STAFF		QUAL OF FIRM		TECHNICAL APPROACH		M/WBE		FEE PROPOSAL		Welfare Transition SDV	Subcontractor	SDV Prime	TOTAL
	RAW SCORE	WEIGHTED SCORE	RAW SCORE	WEIGHTED SCORE	RAW SCORE	WEIGHTED SCORE	RAW SCORE	WEIGHTED SCORE	RAW SCORE	WEIGHTED SCORE				
WEIGHT	20		25		20		10		25		5	10	5	
Cherry, Beckaert L.L.P.	5.0	100	5.0	125	5	100	4	40		117.13	0	0	0	482.13
Moore Stephens Lovelace, P.A.	4.0	80	4.0	100	4	80	4	40		125	0	0	0	425.00
Carr, Riggs & Ingram, LLC	4.0	80	4.0	100	4	80	4	40		116.53	0	0	0	416.53
KPMG LLP	4.0	80	4.0	100	4	80	3	30		103.55	0	0	0	393.55

Margaret G. McFarland 4/18/2016


Recommendation for award to Cherry Beckaert, L.L.P.



Interoffice Memorandum

April 11, 2016

To: Linda Carson, Senior Purchasing Agent
Procurement Division

FROM: Kesi Warren, Senior Contract Administrator 
Business Development Division

SUBJ: **RFP #Y16-184-LC, Audit Services**

Below are the respondents to the subject RFP with their firm's certified sub-consultants and MWBE participation score on a 1 – 5 rating:

1.	Moore Stephens Lovelace, P.A.		4 Points
AFAM	L.F. Harris & Associates, CPA, P.A.	20%	
WF	Elerick & Elerick, P.A.	10%	
	Total MWBE Participation:	30%	
	EEO Staff	65%	
Bonus Points			
	Service-Disabled Veterans (SDV)	0	
	Welfare Recipients:	0	

2.	KPM G, LLP		3 Points
AFAM	L.F. Harris & Associates, CPA, P.A.	20%	
	Total MWBE Participation:	20%	
	EEO Staff	82%	
Bonus Points			
*	Service-Disabled Veterans (SDV)	0	
*	Welfare Recipients:	0	

*The Schedule of Sub-Contracting –SDV Participation and the Welfare Transition And/or Dislocated Worker forms were not submitted with the proposal.

Aheena Ferguson

3.	Carr, Riggs & Ingram		4 Points
AFAF	Covington & Associates CPAS, Inc.	15%	
AFAM	George Stiell, CPA, LLC	9%	
	Total MWBE Participation:	24%	
	EEO Staff	64%	
Bonus Points			
*	Service-Disabled Veterans (SDV)	0	
*	Welfare Recipients:	0	

*The Schedule of Sub-Contracting –SDV Participation and the Welfare Transition And/or Dislocated Worker forms were not submitted with the proposal.

4.	Cherry Bekaert, LLP		4 Points
AFAM	L.F. Harris & Associates, CPA, P.A.	16%	
WF	Elerick & Elerick, P.A.	8	
	Total MWBE Participation:	24%	
	EEO Staff	45%	
Bonus Points			
*	Service-Disabled Veterans (SDV)		
*	Welfare Recipients:		

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Margaret G. Moriarty 4/18/2016


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Sheena Ferguson

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