



POLICY

Title: External Auditor Selection Procedures

Policy: BCC- 94
Cancels: August 5, 2014
Approved: October 8, 2019
Originator: Central Services
Review: October 8, 2022

I. References:

1. Section 218.391, Florida Statutes
2. Section 218.39, Florida Statutes

II. Selection Procedure:

A. Audit Committee

1. As the governing body of a charter county, the Board of County Commissioners must utilize an audit committee as part of the statutory public accountant to act in the capacity of the auditor that will conduct the annual financial audit required by section 218.391, Florida Statutes.
2. In the manner prescribed by s.218.391, FS, at least six months prior to the expiration of the current auditor contract, the Audit Committee shall convene and, with the assistance of the County Manager's staff, prepare a request for proposal including information on how proposals are to be evaluated. The audit committee shall also prepare and publish a public announcement seeking proposals.
3. In Brevard County, the Audit Committee will be comprised of each of the Sheriff, Property Appraiser, Tax Collector, Supervisor of Elections and Clerk, or the designee of such county officer(s), along with one member of the Board of County Commissioners or the board's designee.
4. By statute, the Audit Selection Committee has the duty:
 - a. To rank and recommend in order of preference at least three qualified auditing firms to the County Commission;
 - b. To establish the factors to be used to evaluate and rank the most highly qualified auditing firms, such factors to include:
 1. Ability of personnel;
 2. Experience;
 3. Ability to furnish the required services;
 4. Such other factors determined by the Audit Committee which may, or may not include:

- a. a compensation factor, however, compensation may not be the sole or predominant factor used in recommending a selection.

B. Commission consideration of Audit Committee rankings.


1. Upon receipt of a recommendation of the top three auditing firms from the Audit Committee, the Board of County Commissioners shall follow the following procedures.
 - a. If compensation is an evaluation factor used by the Audit Committee, the Board must either select the highest ranked, qualified firm or document, in the public record, the reason for not selecting the highest ranked, qualified firm. If compensation is not an evaluation factor used by the Audit Committee, the Board must negotiate a contract with the first ranked qualified firm. If a satisfactory contract cannot be reached, negotiations must be terminated and the Board must then proceed to negotiations with the second ranked firm and, upon failure to reach a satisfactory contract, with the third ranked firm.
 - b. The Board may not negotiate with more than one firm at a time, however, at any time the Board may terminate negotiations with a firm and reopen negotiations with any other firm ranked among the top three.
 - c. As an alternative to the procedures specified in paragraphs 1 and 2 above, the Board may select any of the firms recommended by the Audit Committee and negotiate a contract using any appropriate negotiation method which does not involve compensation as the sole or predominant factor used to select the firm.

III. Reservation of Authority

- a. The authority to issue or revise this Policy is reserved to the Board of County Commissioners.

Attest:


Scott Ellis, Clerk


Kristine Isnardi, Chair
Brevard County
Board of County Commissioners

As Approved by the Board on October 8, 2019