

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Audit Services Selection Procedure

DEPARTMENT: Fiscal Services **DIVISION:** Resource Management

AUTHORIZED BY: Lisa H. Spriggs **CONTACT:** Lisa H. Spriggs **EXT.** 7172

Agenda Date <u>06/13/06</u>	Regular <input checked="" type="checkbox"/>	Consent <input type="checkbox"/>	Work Session <input type="checkbox"/>	Briefing <input type="checkbox"/>
	Public Hearing – 1:30 <input type="checkbox"/>	Public Hearing – 7:00 <input type="checkbox"/>		

MOTION/RECOMMENDATION:

Request the Board to appoint an Audit Committee for the primary purpose of assisting the Board in selecting an auditor to conduct the annual financial audit in accordance with Section 218.391, Florida Statutes as recommended by staff.

BACKGROUND:

The County's contract for audit services has expired with the issuance of the fiscal year 2004/05 Comprehensive Annual Financial Report. Florida law requires local governmental entities to provide for annual independent audits by qualified licensed certified public accountants.

The process for selection of the independent auditor was revised in 2005. As specified in Section 218.391, Florida Statutes, the governing body of a charter county must establish an "audit committee" for the primary purpose of assisting the Board in selecting an auditor to conduct the annual financial audit; however the audit committee may serve other audit oversight purposes as determined by the Board.

The duties of the Audit Committee are as follows:

- establish factors to use for the evaluation of audit services to be provided;
- publicly announce request for proposals;
- provide interested firms with a request for proposal;
- evaluate proposals provided by qualified firms;
- rank and recommend to the Board in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services.

Reviewed by:
Co Atty: _____
DFS: _____
Other: _____
DCM: <u>[Signature]</u>
CM: <u>[Signature]</u>
File No. <u>CFSA01</u>

Staff is recommending that the Board appoint an audit committee in compliance with statutory requirements to facilitate the auditor selection process with a similar composition as the previous selection committee as follows:

- Board of County Commissioners: Lisa Spriggs, Fiscal Services Director
- Clerk of the Circuit Court: David Godwin, Finance Director
- Property Appraiser: Tyra Miller, Administrative Director
- Sheriff: Penny Fleming, Chief of Administrative Services
- Tax Collector: Dona Spaulding, Accounting Supervisor
- Supervisor of Elections: Alex Setzer, Chief Deputy of Voter Outreach