

**RESOLUTION NO. 23-12-142**

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA; APPROVING THE FINAL RANKING AND RECOMMENDATION OF THE AUDIT COMMITTEE FOR THE SELECTION OF THE VILLAGE'S AUDITOR; AUTHORIZING THE VILLAGE MANAGER AS THE COUNCIL'S DESIGNEE TO NEGOTIATE A PROFESSIONAL AUDITING SERVICES CONTRACT FOR FUTURE CONSIDERATION OF THE VILLAGE COUNCIL; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Section 218.391(2), Florida Statutes requires the governing body of every municipality to establish an Audit Committee for the primary purpose of assisting the governing body in selecting an auditor to conduct the Village's annual financial audit required by Chapter 218, Florida Statutes; and

**WHEREAS**, on March 2, 2023, the Village adopted Resolution No. 23-04-44 establishing an Auditor Selection Committee (the "'Committee'") as authorized in Section 218.391, Florida Statutes; and

**WHEREAS**, the Committee established factors to use for the evaluation of audit services, publicly announced requests for proposals, provided interested firms with said request for proposals and evaluated the proposals provided by qualified firms in accordance with the requirements of Section 218.391(3)(a) through (d); and

**WHEREAS**, at a public meeting on November 3, 2023, the Committee evaluated, ranked and recommended in order of preference no fewer than three (3) firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to Section 218.391(3)(a), Florida Statutes; and

**WHEREAS**, although Christopher, Smith, Leonard & Stanell, PA received a ranking score of 350 and Mauldin & Jenkins, LLC a score of 370, the Committee ranked Christopher, Smith, Leonard & Stanell, PA higher. Specifically, after discussion and commentary regarding the qualifications of Mauldin & Jenkins, their policy of changing auditors assigned to a client regularly, the public's lack of confidence in the Village's finances and audits despite no findings in recent years, and the small cost difference between two of the proposals, the Committee ranked Christopher, Smith, Leonard & Stanell, PA first.

**NOW THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS:**

**Section 1.**     **Recitals.** The above recitals are true and correct and are incorporated herein by this reference.

**Section 2.**     **Approval of Final Ranking of Firms.** The Village Council approves the final ranking and recommendation of the Auditor Selection Committee as follows:

Number 1 – Christopher, Smith, Leonard & Stanell, PA;

Number 2 – Mauldin & Jenkins, LLC;

Number 3 – Clifton Larson Allen

Number 4 - Marcum

Further, the Village Council finds that the reasons expressed by the Committee for ranking Christopher, Smith, Leonard & Stanell, PA higher than Mauldin & Jenkins, LLC are persuasive, and this ranking is in the best interest of the Village.

**Section 3.**     **Authorizing the Village Manager to Negotiate and Enter into a Contract.** The Village Manager is hereby authorized as the Village Council's designee to

negotiate and enter into a contract for professional auditing services. The Village Manager shall negotiate a contract with the "highest ranked qualified firm," Christopher, Smith, Leonard & Stanell, PA, pursuant to Section 218.391(4)(b), Florida Statutes. Should negotiations fail at any time, the Village Manager may negotiate with the firms recommended in the order listed in Section 2 of this Resolution in accordance with Section 218.391(6), Florida Statutes.

**Section 4.**     **Effective Date.** This Resolution shall become effective immediately upon its adoption.

Motion to adopt by Henry Rosenthal, seconded by Elizabeth Jolin.

**Remainder of this page intentionally left blank.**

**FINAL VOTE AT ADOPTION**

**VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA:**

Mayor Joseph B. Pinder III	<u>Yes</u>
Vice Mayor Sharon Mahoney	<u>Yes</u>
Councilwoman Elizabeth Jolin	<u>Yes</u>
Councilman Mark Gregg	<u>No</u>
Councilman Henry Rosenthal	<u>Yes</u>

**PASSED AND ADOPTED THIS 14th DAY OF DECEMBER, 2023.**

DocuSigned by:

*Joseph B. Pinder III*

F8EB3A68BD794EF...

JOSEPH B. PINDER III, MAYOR

ATTEST:

DocuSigned by:

*Marne K. McGrath*

008BA9A9B2704D5...

MARNE MCGRATH, VILLAGE CLERK

APPROVED AS TO FORM AND LEGALITY  
FOR THE USE AND BENEFIT OF  
ISLAMORADA, VILLAGE OF ISLANDS ONLY

DocuSigned by:

*John J. Quick*

362BFAA7FDD417...

JOHN J. QUICK, VILLAGE ATTORNEY

