

Management and Accountability  
Carol Cortes, Deputy Superintendent

**SUBJECT: AUTHORIZE THE SUPERINTENDENT TO ENTER INTO AN AGREEMENT WITH THE FIRM SHARPTON, BRUNSON & COMPANY, P.A., CPAs, FOR TWO YEARS TO PERFORM AN INDEPENDENT AUDIT OF THE EDUCATIONAL FACILITIES IMPACT FEES RECEIVED BY THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, FOR THE FISCAL YEARS ENDED JUNE 30, 1999 AND JUNE 30, 2000**

**STRATEGIC PLANNING GOAL: VIII - PROFESSIONAL STAFF AND PRACTICES**

The School Board at its August 28, 1996 meeting authorized the engagement of the firm of Sharpton, Brunson & Company, P.A., CPAs, selected through the request for proposals process, to perform the audit of the school system's records, relating to the Educational Facilities Impact Fees established by the Interlocal Agreement between Miami-Dade County and the School Board. There were a series of three one-year contracts entered into at a cost of \$10,000 for each of the first two years and \$13,000 for the third year. An evaluation of the services received was made after the third year of the contract that is being submitted as supplementary information. Because the services received from the firm were excellent, and the school system historically has kept its regular external auditors for a total of five years, the administration recommends, with the School Board Audit Committee support, that a two-year contract be awarded. After the fifth and final year new external auditors will be selected through the request for proposals process.

A negotiation committee was formed from the same six offices/functions appointed in the original selection process in August 1996. The committee met on February 4, 1999 to discuss a fee proposal and, after negotiations with the firm, the committee recommends the fee to be \$15,000 each for the fourth and fifth year, for the audit of the Educational Facilities Impact Fees for the fiscal years ended June 30, 1999, and June 30, 2000.

The Professional Services Contract Committee established by School Board Rule 6Gx13-3F-1.021 reviewed this item on February 18, 1999, and has recommended that an exception to the rule be made as otherwise determined by the Committee.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida:

1. authorize the Superintendent of Schools to enter into an agreement with Sharpton, Brunson & Company, P.A., CPAs of \$15,000 for each of the two years at a total cost of \$30,000 for the audit of the Educational Facilities Impact Fees for the fiscal years ended June 30, 1999, and June 30, 2000; and
2. grant an exception to School Board Rule 6Gx13-3F-1.021.