

Financial Services
Mr. Ron Y. Steiger, Chief Financial Officer

**SUBJECT: AWARD REQUEST FOR PROPOSALS NO. RFP-19-081-CM –
EXTERNAL INDEPENDENT AUDITING SERVICES**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

Procurement Management Services, at the request of the Office of Management and Compliance Audits released the above-referenced solicitation. The purpose of the Request for Proposals is to obtain the services of a public accounting firm (contractor) whose partners or officers are independent certified public accountants and are duly licensed to practice in the State of Florida. The contractor is to perform an audit of the financial statements and records of The School Board of Miami-Dade County, Florida, in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants. Additionally, the contractor is to perform the financial and compliance audit of all federal financial assistance (Single Audit) in those years when the Auditor General will not be conducting the Single Audit. The Single Audit will be performed in accordance with the Federal Single Audit Act Amendments of 1996, and the Uniform Guidance, as well as other applicable Federal laws, and the Rules of the Auditor General of the State of Florida. This RFP was advertised on the Procurement Management Services website, as well as Periscope and DemandStar.

The initial term of the bid shall be for a three (3) year period, commencing May 11, 2021 through May 10, 2024, and may, by mutual agreement between The School Board of Miami-Dade County, Florida, and the successful bidders, be extended for two (2) additional one (1) year periods, and if needed, an additional ninety (90) days beyond the expiration of the renewal period.

The Goal Setting Committee recommended that this solicitation be open with a five (5) point preference for SBE/MBE certified firms. In addition, the solicitation requested that proposers indicate the proposed dollar amount or percentage of work to be spent with identified certified subcontractor(s), along with the scope of work the subcontractor(s) will provide related to the solicitation.

At the regularly scheduled virtual bid opening meeting of October 20, 2020, responses from the following public accounting firms were received: Cherry Bekaert LLP, MSL, P.A., RSM US LLP, and SA Financials, Inc.

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Pursuant to School Board Policy 6840 - *Audit and Budget Advisory Committee*, an Auditor Selection Committee shall be comprised of the Audit and Budget Advisory Committee and shall be chaired by the Board member representative appointed to the Audit and Budget Advisory Committee by the Board Chair.

On November 13, 2020, the Audit and Budget Advisory Committee in its role as the Auditor Selection Committee convened a special meeting to review all received proposals and hear overviews of the public accounting firms' proposals during Oral Presentations. Committee members then asked representatives from each firm several questions regarding their proposal. The Committee then scored and ranked each proposer based on the advertised evaluation criteria. The Committee voted and recommended RSM US LLP as the highest ranked proposer, and directed Procurement Management Services to seek best and final terms and pricing. As a result of the negotiations, best and final price savings of \$73,800 for the initial three (3) year term was agreed upon.

The negotiated amounts represent a \$65,000 savings over the life of the contract when compared to the rates paid by the District as a result of Board Agenda Item E-144 approved by the Board at its May 11, 2016 meeting. Under that previous contract, the District was charged \$295,000 for the financial statement audit and \$45,000 for the Single Audit. These were approximately 5% and 22% higher than the current annual rates.

Four (4) vendors responded to this advertised bid. Based on the criteria listed in the solicitation and the Selection Committee's scoring, one (1) vendor will be recommended for award. The recommended vendor will be working with Anthony Brunson, P.A.; and Sanson, Kline, Jacomino, Tandoc & Gamarra, LLP, as subcontractors. Both firms are certified with the District as certified vendors.

Fund Source
General

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

1. **AWARD REQUEST FOR PROPOSALS NO. RFP-19-081-CM – EXTERNAL INDEPENDENT AUDITING SERVICES**, to obtain the services of a public accounting firm whose partners or officers are independent certified public accountants and are duly licensed to practice in the State of Florida, to perform an audit of The School Board of Miami-Dade County, Florida’s financial statements and records in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; and to perform the financial and compliance audit of all federal financial assistance (Single Audit) in those years when the Auditor General will not be conducting the Single Audit. The Single Audit will be performed in accordance with the Federal Single Audit Act Amendments of 1996, and the Uniform Guidance, as well as other applicable federal laws, and the Rules of the Auditor General of the State of Florida. This contract is effective May 11, 2021 through May 10, 2024, and may, by mutual agreement between The School Board of Miami-Dade County, Florida and the successful bidder, be extended for two (2) additional one (1) year extension periods thereto and if needed, an additional ninety (90) days beyond the expiration of the renewal period, as follows:

RSM US LLP
ONE SOUTH WACKER DRIVE, SUITE 800
CHICAGO, IL 60606
OWNER/OFFICER: BRETT FRIEDMAN
LOCAL ADDRESS:
801 BRICKELL AVENUE, SUITE 1050
MIAMI, FL 33131

Subcontractors:

ANTHONY BRUNSON, P.A.
3350 SW 148 AVENUE, SUITE 1
MIRAMAR, FL 33027
OWNER/OFFICER: ANTHONY BRUNSON
AFRICAN AMERICAN OWNED
20% of total business commitment

MBE/MWBE

SANSON, KLINE, JACOMINO, TANDOC & GAMARRA, LLP
dba SKJT&G, LLP **SBE/MWBE**
782 N.W. LE JEUNE ROAD, SUITE 650
MIAMI, FL 33126
OWNER/OFFICER: EUGENIO SANSON
HISPANIC AMERICAN OWNED
10% of total business commitment

2. **AUTHORIZE** Procurement Management Services to purchase up to a total estimated amount of \$910,000 for the Financial Audit for the initial contract term of three (3) years, and an amount not to exceed \$280,000, for each subsequent one (1) year extension period(s) and an amount not to exceed \$35,000 for each Single Audit. Board authorization of this recommendation does not mean the amounts shown will be expended.

RS/cm