

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

**SUBJECT: AWARD REQUEST FOR PROPOSALS NO. RFP-25-001-
CM - EXTERNAL INDEPENDENT AUDITING SERVICES**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
PLAN: EFFECTIVE AND SUSTAINABLE OPERATIONAL
PRACTICES**

Procurement Management Services, at the request of the Office of Management and Compliance Audits, released the above-referenced solicitation on August 13, 2025, with the bid opening subsequently held on September 11, 2025. The purpose of this Request for Proposals (RFP) is to solicit bids from qualified public accounting firms whose partners or officers are independent Certified Public Accountants (CPAs) and duly licensed to practice in the State of Florida in accordance with government auditing standards. Services will be performed in accordance with generally accepted auditing standards promulgated by the American Institute of CPAs and Generally Accepted Government Auditing Standards (GAGAS). The firm is to perform an audit of the financial statements and records of The School Board of Miami-Dade County, Florida each year and a financial and compliance audit of all federal financial assistance (Single Audit) in those years when the State of Florida Auditor General does not conduct the Single Audit. The Single Audit shall be performed in accordance with the Federal Single Audit Act Amendments of 1996, and Uniform Guidance, as well as other applicable Federal laws, and the Rules of the Auditor General of the State of Florida. The External Auditor will audit annually the expenditures of the Offices of the School Board Members and the School Board's direct reports (Superintendent, General Counsel, Chief Auditor). This RFP was advertised on the Procurement Management Services website and DemandStar. This contract impacts all District students and employees, which breaks down to an annual amount of approximately \$0.77 per person based on the annual contract amount of \$325,000 for the annual Financial Audit. The solicitation was shared with the District's Office of Education and Economic Access (OEEA) for additional community outreach.

The initial term of the bid shall be for a three (3) year period, commencing upon contract execution, 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, pending contract negotiations.

Five (5) vendors responded to this advertised bid, one (1) of which was a no bid submission. Based on the criteria listed in the solicitation and the Selection Committee's

scoring, one (1) vendor is being recommended for award, pending negotiations.

The Selection Committee scored and ranked the two (2) firms deemed most responsive and qualified by the Selection Committee, based on the advertised evaluation criteria. The Committee voted and recommended Forvis Mazars, LLP as the highest ranked proposer and RSM US LLP as the second highest ranked proposer. In the event the District is unable to meet mutually agreed upon terms with the highest ranked proposer, the Selection Committee voted to select and negotiate with the second highest ranked proposer.

In Fiscal Year 2024-2025 the District spent \$315,000 on external independent auditing services.

This item and all related solicitation components fully comply with all applicable federal, state and local laws.

Fund Source

Various

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

1. **AWARD REQUEST FOR PROPOSALS NO. RFP-25-001-CM - EXTERNAL INDEPENDENT AUDITING SERVICES**, to obtain the services from qualified public accounting firms whose partners or officers are independent Certified Public Accountants (CPAs) and duly licensed to practice in the State of Florida in accordance with government auditing standards, for an initial term of three (3) years effective upon contract execution, 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 renewal periods thereto and if needed, an additional ninety (90) days beyond the expiration of the renewal period, pending contract negotiations as follows:

Highest Ranked Proposer

FORVIS MAZARS, LLP
910 E ST. LOUIS STREET, SUITE 400
SPRINGFIELD, MO 65806
OFFICER: WILLIAM BLEND

SUBCONTRACTOR:

S. DAVIS & ASSOCIATES, P.A.
1176 NW 163RD DRIVE
MIAMI GARDENS, FL 33169
OFFICER: SHAUN DAVIS

100% of Single Audit, 30% of Financial Statement Audit

Second Highest Ranked Proposer

RSM US LLP
30 S WACKER DRIVE, SUITE 3300
CHICAGO, IL 60606
OFFICER: ANIL HARRIS

SUBCONTRACTOR:
ANTHONY BRUNSON, P.A.
3350 SW 148TH AVENUE, SUITE 110
MIRAMAR, FL 33027
OFFICER: ANTHONY BRUNSON
20% of the total contract

2. **AUTHORIZE** the Superintendent to purchase up to a total estimated amount of \$325,000 per year for the Financial Audit for the initial contract term of three (3) years and each subsequent extension, a total estimated amount of \$37,500 for each Single Audit and \$25,000 per year for each additional audit. Board authorization of this recommendation does not mean the amounts shown will be expended.