



COUNTY ATTORNEY'S OFFICE  
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TO: Mayor Jerry L. Demings  
and  
County Commissioners

FROM: Jeffrey J. Newton, County Attorney *JJN*  
Lila McHenry, Senior Assistant County Attorney *LMC*  
Contact: (407)836-7320

DATE: November 16, 2020

SUBJECT: **Consent Agenda Item for the Board Meeting on  
December 1, 2020**  
*Proposed Revisions Administrative Regulation No.: 6.14, titled "Auditor  
Selection And Oversight"*

**I. EXPLANATION & SUMMARY OF PROPOSED REGULATION:**

At the request of the Office of Management and Budget, the regulation was reviewed in depth and revisions were made to ensure that the regulation is consistent with current practices and procedures. The revisions are necessitated by the fact that the State auditor general has opined that constitutional officer employees, as well as county employees, may not serve on the Auditor Selection Committee.

Please advise me of any questions, comments, or modifications you may wish to make prior to the meeting.

**II ACTION REQUESTED:**

Approval of proposed revisions Administrative Regulation No.: 6.14, titled "Auditor Selection and Oversight"



**OFFICE OF COMPTROLLER**

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**ORANGE  
COUNTY  
FLORIDA**

**Phil Diamond, CPA**  
County Comptroller as  
Clerk of the Board of County Commissioners  
201 South Rosalind Avenue  
Post Office Box 38  
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Telephone: (407) 836-7300  
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DATE: December 1, 2020

TO: Anna Caban, Legal Administrative Supervisor  
County Attorney's Office, BCC

FROM: Katie Smith, Deputy Clerk *KS for KS*  
Comptroller Clerk of the BCC

SUBJECT: Administrative Regulation 6.14 Auditor Selection and Oversight

The above-referenced item was approved by the BCC on December 1, 2020. The Comptroller Clerk's Office will need a copy of the Administrative Regulation to complete the documentation for the file.

Upon forwarding the document to the Comptroller Clerk's Office, attach a transmittal slip or cover memo to the attention of the Assistant Deputy Clerk, identifying the document by name, agenda item number, and date of BCC approval.


Your assistance in accounting for Board-approved documents is very much appreciated.

ks:np

c: Jeffrey J. Newton, County Attorney, BCC  
Lila McHenry, County Attorney's Office, BCC  
Terese Parsons, Executive Assistant, County Administrator's Office, BCC  
Pending File

# REVISIONS TO ADMIN REG

10/26/2020

 <p style="text-align: center;"><b>ORANGE COUNTY</b></p> <p style="text-align: center;"><b>ADMINISTRATIVE REGULATIONS</b></p>	<b>No.: 6.14</b>
	<b>Date: 5/5/92</b>
	<b>Approved By: BCC</b> <b>Revised: 6/27/06; 11/12/19</b>
<b>Title: AUDITOR SELECTION AND OVERSIGHT</b>	<b>Page 1 of 3</b>

## I. POLICY

It is the policy of the Board of County Commissioners (BCC) that external auditors for the county be selected on a periodic, competitive basis within the guidelines outlined in Florida Statutes. It is further the policy of Orange County that rotation of the auditor or auditing firm will be considered and preferred after a firm serves as auditor for more than two successive contract periods, with each contract period consisting of a one year contract with four annual renewal options (maximum of 10 consecutive years for the two successive contract periods). Such preference for and consideration of rotation assumes adequate competition among qualified firms.

## II. PROCEDURES

Section 218.391, Florida Statutes provides for an auditor selection process in counties, which includes the establishment of an auditor selection committee. Accordingly, the County has designed the following procedural steps to accomplish the selection and oversight of external auditors.

A. The County hereby authorizes the establishment of an Auditor Selection Committee to be appointed whenever a competitive selection is contemplated under this policy. Such Auditor Selection Committee shall consist of:

1. One (1) representative of the BCC to be recommended by the County Mayor and appointed by the BCC that has financial related experience. Such representative may not be the Mayor or a County employee or an employee of one of the elected officials listed in paragraph 3 below.
2. One (1) representative of the Comptroller's Office to be appointed by the County Comptroller and serve as the Committee chair. Such representative may ~~not~~ be the Comptroller or a selected representative with financial experience, but cannot be a County employee, Comptroller employee or an employee of one of the elected officials listed in paragraph 3 below.



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3. One (1) representative from tThe five following Orange County elected officials appointed by each respective elected official: the Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector, ~~or their respective designees.~~ Such representative may be the elected official or a representative with financial expertise, but cannot be a County employee or an employee of any such elected official.

The total Auditor Selection Committee will consist of seven (7) members. County administrative staff shall provide support and serve in an advisory capacity to the Auditor Selection Committee. The meetings of the Auditor Selection Committee shall not exclude the public from its proceedings.

B. The duties of the Auditor Selection Committee shall be to:

1. Establish factors to use for the evaluation of audit service proposals, which shall include ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its requirements. Compensation shall also be included as a factor, however, it shall not be a predominant factor used to evaluate proposals.
2. Issue a request for proposals (RFP) for audit services that includes the factors established by the committee. The committee shall publicly announce the RFP and provide them to interested firms.
3. Evaluate proposals provided by qualified firms, then rank and recommend in order of preference three firms deemed to be the most highly qualified to perform the required services after considering the factors established. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.
4. Recommend additional firms if the BCC or its designee is unable to negotiate a satisfactory written contract in accordance with statutory provisions with any of the recommended firms.
5. Serve in an oversight capacity for the duration of the contract, which may include duties such as review of the completed audit, review of management letter comments, contract renewal recommendations, and



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other audit-related oversight functions as the committee or the BCC may designate.

- C. The BCC shall select the highest-ranked qualified firm as evaluated by the committee or must publicly document the reason for not selecting said firm. If the highest-ranked qualified firm is not selected, the BCC shall select the second highest-ranked qualified firm as evaluated by the committee or must publicly document the reason for not selecting said firm. If the first or second highest-ranked qualified firm is not selected, the BCC shall select the third highest-ranked qualified firm as evaluated by the committee or must publicly document the reason for not selecting said firm. Audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services.

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**FOR MORE INFORMATION CONTACT:**

County Administrator's Office;  
County Comptroller's Office

**REFERENCE:**

Florida Statutes, Section 218.39; 218.391