

RESOLUTION No. 2008-50-737

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AWARDED A BID TO TCBA WATSON RICE, LLP & ASSOCIATES, TO PROVIDE AUDITING SERVICES IN AN AMOUNT NOT TO EXCEED \$186,360.00; APPROVING THE AUDIT COMMITTEE; AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE AN AGREEMENT FOR THIS PURPOSE; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with §218.39, Florida Statutes, all municipalities are required to have an annual audit performed by an independent certified public accountant, and

WHEREAS, the City's contract with its current Auditors ended with the audit of the 2007 Fiscal Year, and

WHEREAS, a Request for Proposals was prepared in accordance with §218.391, Florida Statutes, for qualified certified public accountant(s) to audit the City's financial statements for Fiscal Years 2008-2010, and was advertised on January 24, 2007, and

WHEREAS, Four proposals were received from Alberni Caballero & Castellanos L.L.P. with C Borders-Byrd, CPB LLC, located in Coral Gables, Florida; Harvey, Covington & Thomas, L.L.C, located in Hollywood, Florida; Rachlin LLP, located in Miami, Florida; and TCBA Watson Rice LLP, located in Miami, Florida, and

WHEREAS, an Evaluation Committee consisting of Horace McHugh, Assistant City Manager; William Alonso, Finance Director; and Daniel Rosemond, Community Development Director evaluated the proposals in accordance with the criteria, and

WHEREAS, the Evaluation Committee ranked the firms as follows:

- TCBA Watson Rice

264

- Rachlin LLP 254
- Albern Caballero & Castellanos 247
- Harvey, Covington & Thomas 245

WHEREAS, the Evaluation Committee is recommending that the City Council contract with TCBA Watson Rice, LLP & Associates in order to provide the auditing services, and

WHEREAS, the City Council would like to approve the Audit Committee and to adopt the ranking recommended by the Evaluation Committee and would like to authorize the City Manager to negotiate and execute an Agreement with TCBA Watson Rice, LLP,

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AS FOLLOWS:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. AWARD OF BID: The City Council of the City of Miami Gardens hereby approves the Committee, adopts the ranking recommended by the Committee and awards a bid to TCBA Watson Rice, LLP & Associates for auditing services for the City's FY 2008-2010 audits, in an amount not to exceed \$186,360.00.

Section 3. AUTHORIZATION: The City Council of the City of Miami Gardens hereby authorizes the City Manager to negotiate and execute an Agreement with TCBA Watson Rice, LLP & Associates for auditing services for the City's FY 2008-2010 audits.

In the event negotiations with TCBA Watson Rice, LLP fail, the City Manager shall be authorized to negotiate and execute an agreement with the second, third and fourth ranked respondents, respectively.

Section 4. EFFECTIVE DATE: This Resolution shall take effect immediately upon its final passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON MARCH 12, 2008.

  
SHIRLEY GIBSON, MAYOR

ATTEST:

  
RONETTA TAYLOR, CMC, CITY CLERK

PREPARED BY: SONJA KNIGHTON DICKENS, ESQ.  
City Attorney

SPONSORED BY: Dr. Danny O. Crew, City Manager

MOVED BY: Councilwoman Pritchett  
SECONDED BY: Vice Mayor Watson

VOTE: 6-0

Mayor Shirley Gibson	<input checked="" type="checkbox"/>	(Yes)	<input type="checkbox"/>	(No)
Vice Mayor Barbara Watson	<input checked="" type="checkbox"/>	(Yes)	<input type="checkbox"/>	(No)
Councilman Melvin L. Bratton	<input checked="" type="checkbox"/>	(Yes)	<input type="checkbox"/>	(No)
Councilman Aaron Campbell	<input checked="" type="checkbox"/>	(Yes)	<input type="checkbox"/>	(No)
Councilwoman Sharon Pritchett	<input checked="" type="checkbox"/>	(Yes)	<input type="checkbox"/>	(No)
Councilman André Williams	<input checked="" type="checkbox"/>	(Yes)	<input type="checkbox"/>	(No)

# City of Miami Gardens

1515-200 NW 167<sup>th</sup> Street  
Miami Gardens, Florida 33169



Mayor Shirley Gibson  
Vice Mayor Barbara Watson  
Councilman Melvin L. Bratton  
Councilman Aaron Campbell Jr.  
Councilwoman Sharon Pritchett  
Councilman Oscar Braynon II  
Councilman André Williams

## Agenda Cover Page

Date: March 12, 2008

Fiscal Impact: No Yes

(If yes, explain in Staff Summary)

Funding Source: General Fund - Finance

Contract/P.O. Requirement: Yes  No

Sponsor Name/Department:

**Danny Crew, City Manager**

Public hearing

Ordinance

1st Reading

advertising requirement:

RFP/RFQ/Bid RFP#07-08-023 External Audit Services

Quasi-Judicial

Resolution

2nd Reading

Yes  No

## Title

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AWARDED A BID TO TCBA WATSON RICE, LLP & ASSOCIATES, TO PROVIDE AUDITING SERVICES IN AN AMOUNT NOT TO EXCEED \$186,360.00; APPROVING THE AUDIT COMMITTEE; AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE AN AGREEMENT FOR THIS PURPOSE; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING AN EFFECTIVE DATE.

## Staff Summary

### Background

In accordance with State Statute 218.39, all municipalities are required to have an annual audit performed by an independent firm of Certified Public Accountants. The City's contract with its current Auditors ended with the audit of the September 30, 2007 fiscal year.

### Analysis:

A request for proposal was prepared in accordance with the Florida Statute 218.391 Auditor selection procedures to retain a qualified certified public accountant to audit the City's financial statements for fiscal years ending September 30, 2008-2010 and advertised on January 24, 2007. A broadcast notice was sent to 446 vendors. Fifteen vendors requested proposal packages. The proposals were opened on February 21, 2008. Four proposals were received Alberni Caballero & Castellanos L.L.P. with C Borders-Byrd, CPB LLC, located in Coral Gables, Florida; Harvey, Covington & Thomas, L.L.C, located in Hollywood, Florida; Rachlin LLP, located in Miami, Florida; TCBA Watson Rice LLP, located in Miami, Florida.

An evaluation committee consisting of: Horace McHugh, Assistant City Manager; William Alonso, Finance Director; and Daniel Rosemond, Community Development Director evaluated the proposals in accordance with the criteria. The committee met on February 29, 2008, to discuss the criteria. The committee decided oral presentations would not be required unless the Council requested them. The evaluation committee ranked the firms as follows:

- TCBA Watson Rice 264
- Rachlin LLP 254
- Alberni Caballero & Castellanos 247
- Harvey, Covington & Thomas 245

A copy of the proposal document, submittals and spread sheet are available at the assistant to the mayor and council's office for review. The evaluation sheet is attached as Exhibit "A".

A letter was sent to each proposer requesting that they prepare an executive summary for inclusion with this cover memo in the agenda. The letter further asked them to be present at the Council meeting to address any questions.

**Recommendation:**

Based on the attached **exhibit "A"** the evaluation committee's recommendation is that City Council authorize the City Manager to negotiate and execute an agreement with TCBA Watson Rice LLP in an amount not to exceed \$59,115.00 to perform the annual audit for fiscal year ending September 30, 2008; \$62,071.00 and \$65,174.00 for fiscal years ending 2009-2010 respectfully, pending budget approval of each year.

**CITY OF MIAMI GARDENS  
PROCUREMENT DEPARTMENT**

**EVALUATION RANKING SHEET  
RFP#07-08-023 EXTERNAL AUDIT SERVICES  
February 21, 2008**

By signing this form as an Evaluator, I certify that I have no conflict of interest

Signed \_\_\_\_\_  
Dated: \_\_\_\_\_

Company	Firm's past experience & performance w/comparable gov't. entities (max. 75 pts.)	Quality of firms' professional personnel assigned & firm's mngt. personnel (max. 60 pts.)	Firm's ability to handle audit (computer automation, fed & state compliance, time restraints) (max. 60 pts.)	Audit Approach (max. 15 pts.)	Sample techniques & analytical procedures (max. 15 pts.)	Firm(s) located in CMG (max. 15 pts.)	Fees (max. 60 pts.)	Total (max. 300 pts.)
Alberni Caballero & Castellanos; C. Borders-Byrd	55	50	52	15	15	0	60	247
Harvey, Covington & Thomas	57	52	55	15	15	0	51	245
Rachlin	72	64	58	15	15	0	30	254
TCBA Watson Rice	68	61	57	15	15	0	48	264

Comments:

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**SUMMARY OF RESPONSES RECEIVED FOR THE EXTERNAL AUDIT SERVICES**

FIRM	LOCATION	Years of In Business	Number of city CAFR performed	Number of other audits performed	Total Staff	Price Quotation(including single audit)		
						2008	2009	2010
ALBERNI, CABALLERO & CASTELLANOS LLP W/C BORDERS-BYRD, CPA LLC	Coral gables, FI	6	9	>25	19	\$ 50,000	\$ 54,000	\$ 58,000
HARVEY, COVINGTON & THOMAS, LLC	Hollywood, Fla.	8	3	>25	25	\$57,500	\$59,500	\$61,500
TCBA WATSON RICE LLP	Miami, FI	37	6	>25	135	\$59,115	\$62,071	\$65,174
RACHLIN LLP W/ S DAVIS & ASSOCIATES	Miami, FI	53	>25	>25	206	\$67,890	\$72,510	\$74,510